

# FOCUSED ON THE FUNDAMENTALS

INFRASTRUCTURE,  
SERVICES &  
ACTIVE,  
ATTRACTIVE  
COMMUNITIES





# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

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# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

## A MESSAGE FROM THE MAYOR



It gives me great pleasure to introduce my eighth annual budget as Mayor of Isaac Regional Council.

I acknowledge the contributions of my fellow Councillors and staff in framing this document which is the final budget of the 2016-20 term of Council.

We have worked hard to deliver a Budget we believe reflects the best interests of the communities of our region and one which demonstrates an appreciation of the cost of living pressures affecting Isaac households.

This year's Budget reinforces our continued focus on the fundamentals of good local government; delivering critical Infrastructure, Services and Active and Attractive Communities. In this respect, our financial settings and programs for the coming year form the basis of a truly ISAAC budget.

Importantly, the 2019-20 Budget continues Council's commitment to sustainable and prudent financial management.

Independent assessment of Council's fiscal position by the Queensland Audit Office continues to rank Isaac Regional Council as having a low risk of financial sustainability concerns.

In 2019-20 the increase in general rates will be held at just 1.5%.

That is a rate-in-the-dollar increase of 1.5% across all rating categories, which is good news for property owners where economic activity has not changed.

Land valuations have also not been reviewed by the State Government for 2019-20 so this will not be an influencing factor in rating assessments.

The outcomes for 2019-20 align with our Long-Term Financial Forecast, which has been framed on the basis that rate increases will be set at 2% or lower.

Utility charges for waste management and sewerage provision, as well as the Disaster Management Levy, have also been held at 1.5%.

Council remains focused on those fundamentals which enhance the liveability and connectivity of the region's communities, underpinned by a \$51.4 million capital program in 2019-20.

This investment will be directed to improving critical infrastructure and supporting active and attractive communities, and include: \$27.4 million for roadworks, \$6.2 million for water projects, \$5.8 million for wastewater services, \$3.2 million to waste management and \$5 million to community facilities.

A further \$2.4 million has been allocated to plant, fleet and workshops, \$515,000 for internal services and support and \$833,000 for parks and recreation.

Recent budgets have been bolstered by millions in infrastructure restoration funding provided under the Natural Disaster Relief and Recovery Arrangements (NDRRA), a joint initiative of the Commonwealth and Queensland governments

But the region reached a significant milestone in May, completing its \$50.1 million NDRRA restoration program from Tropical Cyclone Debbie. This is a great achievement and I acknowledge the support provided by the Federal and State governments to assist us on the path to recovery.

The 2019-20 Budget includes \$2 million for new water enhancement projects in Clermont as part of our commitment to the community to improve the quality and sustainability of Clermont's water supply, supported by \$900,000 provided under the State Government's Local Government Grants and Subsidies Program.

The \$16 million Pasha Road upgrade will be completed in 2019-20 with the State Government providing a further \$13 million to pave and seal the remaining gravel sections of the road between the intersection with Eaglefield Road to the intersection with Riverside Mine Road.

Other key road projects include \$2 million to deliver Stage Two of the Mills Avenue rehabilitation in Moranbah, funded through the Australian Government's Roads to Recovery Program.

In addition, there is \$1.5 million to rehabilitate a 2.5-kilometre section of Golden Mile Road and \$1.3 million to pave and seal sections of Mackenzie River-Capella Rd, both co-funded under the State's Transport Infrastructure Development Scheme.

Isaac is a proud and passionate resources and agricultural region, our communities are home to generations of proud mining and farming families.

As Mayor, I am absolutely proud of the role our region continues to play in helping to energise the world.

CR ANNE BAKER  
MAYOR





# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

## YOUR COUNCILLORS



**CR ANNE BAKER**  
**MAYOR**



**CR GREG AUSTEN**  
**DIVISION 1**



**CR NICK WHEELER**  
**DIVISION 2**



**CR GINA LACEY**  
**DIVISION 3**



**CR SIMON WEST**  
**DIVISION 4**



**CR KELLY VEA VEA**  
**DIVISION 5**  
**DEPUTY MAYOR**



**CR LYN JONES**  
**DIVISION 6**



**CR JANE PICKELS**  
**DIVISION 7**



**CR GEOFF BETHEL**  
**DIVISION 8**





# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

## YOUR COUNCIL

### OUR VISION

TO ENERGISE THE WORLD.

### OUR MISSION

TO FEED, POWER AND  
BUILD COMMUNITIES.

### OUR VISION STATEMENT

HELPING TO ENERGISE THE WORLD.  
A REGION THAT FEEDS, POWERS  
AND BUILDS COMMUNITIES.

## OUR VALUES

### PROFESSIONALISM

Accountability, openness,  
transparency and integrity.

### CONTINUOUS IMPROVEMENT

A progressive and creative approach.

### EXCELLENCE

Achieving the highest  
possible outcome.

### PROCEDURAL CONSISTENCY

Consistent approach to business  
across the region.

### CUSTOMER FOCUS

Identify and meet customers'  
needs in a responsive and  
equitable way.

### TEAMWORK AND COORDINATION

Work together to achieve  
a common goal.

### SAFETY AND WELLBEING

Committed to working safely and  
caring for each other's wellbeing.





# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS AT A GLANCE



**CAPITAL  
BUDGET  
\$51.4M**

**ROADS &  
DRAINAGE  
\$27.4M**



**GENERAL RATES  
1.5% INCREASE**



**FLEET, PLANT  
& WORKSHOPS  
\$2.4M**



**WASTE & WASTEWATER  
CHARGES 1.5% INCREASE**



**WASTE  
MANAGEMENT  
\$3.2M**



**COMMUNITY  
FACILITIES  
\$5.0M**



**WASTEWATER  
\$5.8M**



**PARKS & RECREATION  
\$833K**



**WATER  
\$6.2M**



**DISASTER  
MANAGEMENT  
LEVY 1.5% INCREASE**



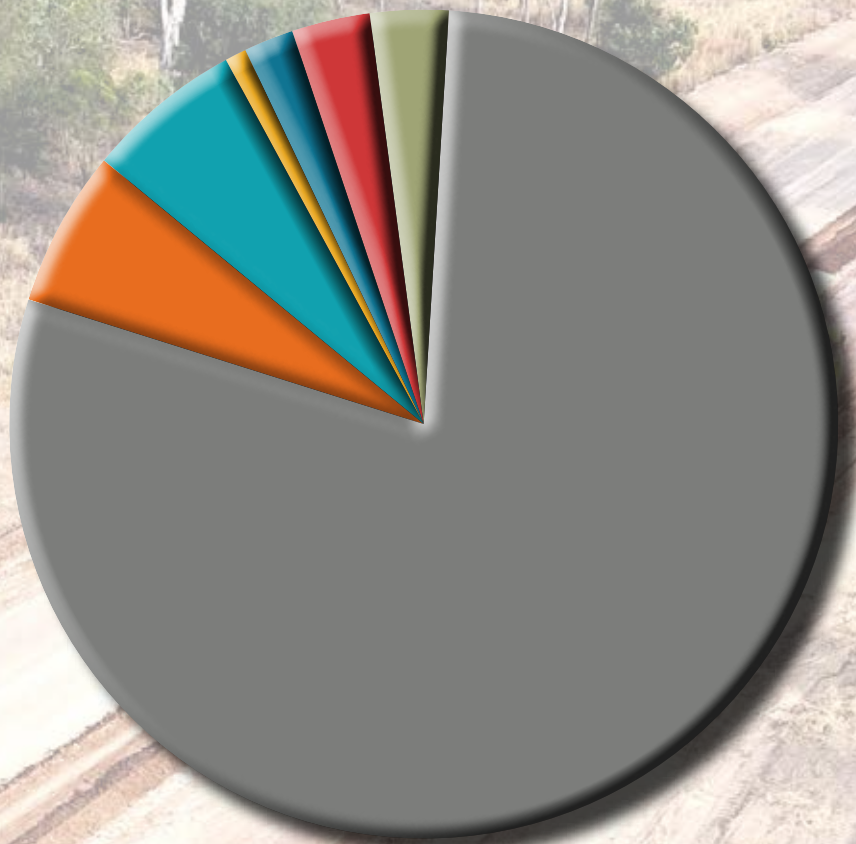
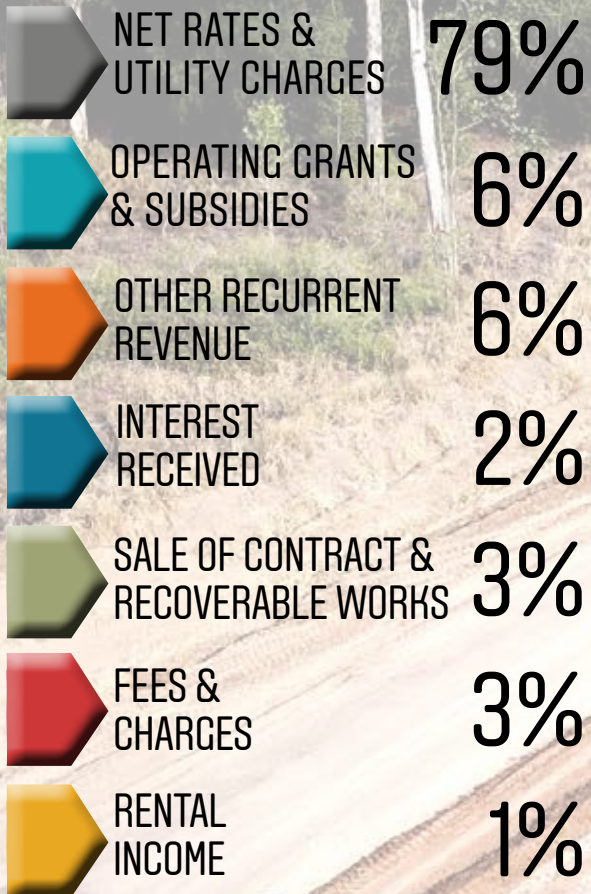
**SERVICES  
& SUPPORT  
\$515K**



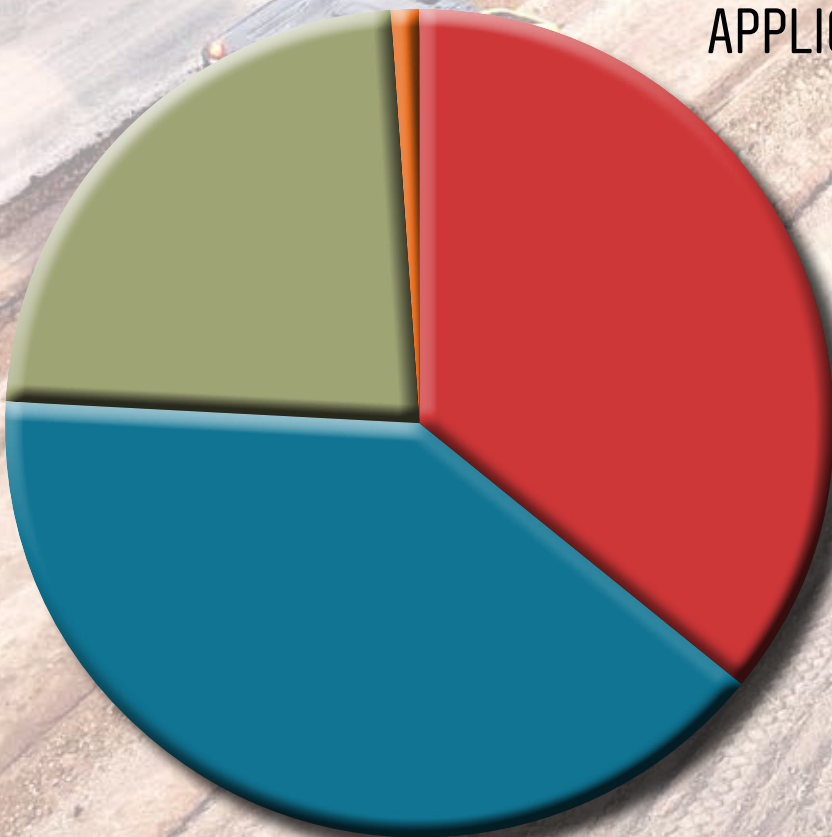
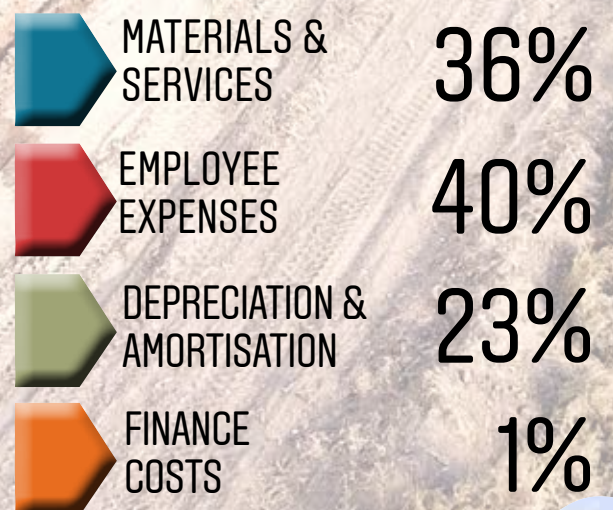
# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

## AT A GLANCE

### SOURCES OF REVENUE



### APPLICATION OF EXPENDITURE





# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

## MEDIA RELEASE

### COUNCIL HOLDS RATES AND CHARGES AT 1.5%

**Isaac Regional Council has announced a 1.5% increase in general rates and utility charges in its 2019-20 Budget adopted today.**

"Across all rating categories we have constrained the rate-in-the-dollar increase to just 1.5% on last year," Mayor Anne Baker said.

"This is good news for property owners where economic activity has not changed.

"Land valuations have also not been reviewed by the State Government for 2019-20 so this will not be an influencing factor in rating assessments.

"The outcomes for 2019-20 align with our Long-Term Financial Forecast, which has been framed on the basis that future rate increases will be set at 2% or lower."

Mayor Baker said increases in Council's utility charges for waste management and sewerage provision, as well as the Disaster Management Levy, had also been held at 1.5%.

"This year's Budget reinforces our continued focus on the fundamentals of good local government delivering critical infrastructure, services and active and attractive communities," she said.

"In this respect, our 2019-20 financial settings and programs have delivered a truly ISAAC budget."

Mayor Baker said Council's \$51.4 million Capital Budget would be directed to improving infrastructure and enhancing liveability across the region and included: \$27.4 million for roads and drainage, \$6.2 million for water projects, \$5.8 million for wastewater services, \$3.2 million to waste management, \$5 million to community facilities and \$833,000 to parks and recreation.

"Our recent budgets have been bolstered by millions in infrastructure restoration funding provided under the Natural Disaster Relief and Recovery Arrangements (NDRRA), a joint initiative of the Commonwealth and Queensland governments," she said.

"But I'm pleased to announce we reached a significant milestone in May, completing a \$50.1 million NDRRA restoration program.

"This is a great achievement for the region and I acknowledge the support provided by the Federal and State governments to assist us on the path to recovery."

Mayor Baker said the outcomes of the 2019-20 Budget reflected the Council's genuine appreciation of the cost of living pressures affecting Isaac households.

"We have worked hard to frame a Budget which we believe reflects the best interests of the communities of our region," she said.

"The 2019-20 Budget continues Council's commitment to sustainable and prudent financial management.

"Independent assessment of Council's fiscal position by the Queensland Audit Office continues to rank Isaac Regional Council as having a low risk of financial sustainability concerns.

For more information visit [www.isaac.qld.gov.au/budget](http://www.isaac.qld.gov.au/budget), phone 1300 ISAACS (1300 472 227) or visit an Isaac Regional Council office.





# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

## MEDIA RELEASE

### FOCUSED ON THE FUNDAMENTALS WITH A \$51.4M CAPITAL PROGRAM

**Isaac Regional Council remains focused on the fundamentals of infrastructure and service delivery which enhance the liveability and connectivity of the region's communities, underpinned by a \$51.4 million capital program in 2019-20.**

Mayor Anne Baker said Council's capital budget would be directed to improving infrastructure and supporting active and attractive communities, and included: \$27.4 million for roadworks, \$6.2 million for water projects, \$5.8 million for wastewater services, \$3.2 million to waste management and \$5 million to community facilities.

A further \$2.4 million has been allocated to plant, fleet and workshops, \$515,000 for internal services and support and \$833,000 for parks and recreation.

Mayor Baker said the capital budget included provision of \$2 million for new projects to improve the quality and sustainability of Clermont's water supply, supported by \$900,000 provided under the State Government's Local Government Grants and Subsidies Program.

"The \$16 million Pasha Road upgrade will be completed in 2019-20 with the State Government providing a further \$13 million to pave and seal the remaining gravel sections of the road between the intersection with Eaglefield Road to the intersection with Riverside Mine Road," she said.

Other key road projects include \$2 million to deliver Stage Two of the Mills Avenue rehabilitation in Moranbah, funded through the Australian Government's Roads to Recovery Program.

In addition, there is \$1.5 million to rehabilitate a 2.5-kilometre section of Golden Mile Road and \$1.3 million to pave and seal sections of Mackenzie River-Capella Rd, both co-funded under the State's Transport Infrastructure Development Scheme.

"Our recent budgets have been bolstered by millions in infrastructure restoration funding provided under the Natural Disaster Relief and Recovery Arrangements (NDRRA), a joint initiative of the Commonwealth and Queensland governments," Mayor Baker said.

"But I'm pleased to announce we reached a significant milestone in May, completing a \$50.1 million NDRRA restoration program in the aftermath of Tropical Cyclone Debbie which devastated parts of our region in 2017. This is a great achievement for the Isaac and I acknowledge the support provided by the Federal and State governments to assist us on the path to recovery."

Mayor Baker said Council continued to strongly advocate to higher levels of government for a fair share of funding to provide critical infrastructure to support the residents and industries of the Isaac.

"Our community's infrastructure assets help underpin an Isaac resources sector responsible for generating almost half State's royalties revenue. An investment in our region by government is an investment in the industries which generate billions in wealth for our nation," she said.

"We have successfully partnered with the Queensland and Australian governments, as well as industry stakeholders, to deliver critical projects including not just the NDRRA program, but also the Queensland Government co-funded Moranbah Reservoir and Associated Works project and the Dysart Water Treatment Plant Upgrade, as well as the replacement of Cherwell Creek Bridge under the National Bridges Renewal Programme."

Mayor Baker said 2019-20 would see the completion of the jointly funded \$7.1 million Nebo Water Supply Project, funded under the Queensland Government's Building our Regions program. "Delivering critical infrastructure continues to be our top priority," she said.

Mayor Baker said \$1.59 million in funding from the State Government's Works for Queensland (W4Q) program would deliver improvements to community halls and facilities across the region.

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# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

## MEDIA RELEASE

### COUNCIL COMMITTED TO ENHANCING REGION'S WATER NETWORK

**Council remains committed to improving the quality, reliability and sustainability of the region's water supply for the community and continues to implement an equitable and financially sustainable operating framework for its water network to support these efforts.**

"Two years ago, Council introduced a new water pricing framework which represented a shift to a more equitable system of water billing for ratepayers so that small users were no longer subsidising large consumers through a flat-rate charge," Mayor Anne Baker said.

"This was also an important measure towards securing the long-term sustainability of the region's water supply network by ensuring an equitable and financially sustainable operating model."

Council is progressively moving to a water pricing model which fully recovers the costs associated with providing water supply infrastructure as well as operating costs for raw water, treatment and distribution.

"This year, we are delivering a capital program of \$6.2 million to support continued improvements across the water network. We have invested significantly in improving our raw water, treatment and networks across the region and these costs need to be shared fairly across all users," Mayor Baker said.

Council's water pricing comprises an Infrastructure Charge, levied on rates notices, and a separate Water Consumption Charge, calculated on six-monthly water usage.

"In 2019-20, there will be no increase in revenues raised from the Infrastructure Charge," Mayor Baker said.

Several Isaac communities will see a marked reduction in their infrastructure charge this year including -7.69% in Clermont, St Lawrence and Carmila, as well as -4.16% in Middlemount.

Dysart's infrastructure charge will remain on hold, while there will be a 2.43% increase in Moranbah and a 9% rise in both Nebo and Glenden. The latter two communities presently pay a significantly lower charge compared to other towns, but Nebo particularly has received a \$7.1 million investment in new infrastructure.

"These fluctuations in the Infrastructure Charge are part a long-term strategy to achieve parity on water pricing across all communities, with standardisation of this charge expected by 2021-22," Mayor Baker said.

"Equity in pricing reflects Council's commitment to deliver comparable service levels in terms of water quality, sustainability and security of supply across all reticulated towns and villages."

Mayor Baker said in 2019-20 water consumption charges would be standardised across all Isaac communities for the first time.

"Whether you live in Moranbah or Middlemount, households will now pay the same consumption rate for the water they use. This will be reflected in water notices issued in February 2020 for the six months from 1 July 2019 to 31 December 2019.

"For some communities this standardisation in water tier pricing means they will experience a greater price adjustment in 2019-20 than towns where existing tier pricing was already higher."

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# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

## MEDIA RELEASE

### REGION DRIVES AHEAD WITH MILLIONS FOR ROADS

**An investment of more than \$27 million will pave the way for improvements to Isaac's vast road network in Council's 2019-20 Focused on the Fundamentals budget.**

Roads, the economic lifeblood of the region, remain at the centrepiece of Isaac Regional Council's \$51.4 million capital works budget delivered today.

Mayor Anne Baker said by focusing on the fundamentals in this budget, Council looked at what services are essential to the region to ensure they have the attention they need.

"Isaac has an extensive road network and having quality and safe roads is what connects our people," Mayor Baker said.

"Our road maintenance and infrastructure are a core service which have a huge impact on safety, travel time, flood access, freight and business in our region.

"Our recent budgets have been bolstered by millions in infrastructure restoration funding provided under the Natural Disaster Relief and Recovery Arrangements (NDRRA), a joint initiative of the Commonwealth and Queensland governments.

"But I'm pleased to announce we reached a significant milestone in May, completing a \$50.1 million NDRRA restoration program in the aftermath of Tropical Cyclone Debbie which devastated parts of our region in 2017.

"This is a great achievement for the Isaac and I acknowledge the support provided by the Commonwealth and State governments to assist us on the path to recovery."

Deputy Mayor and Division 5 Councillor Kelly Vea Vea said Council would deliver a \$1.785 million regionwide resurfacing program which would renew local sealed roads and an additional \$3.3 million for the regional gravel road resheeting program, rolling out across Isaac.

"The \$16 million Pasha Road upgrade will be completed in 2019-20 with the State Government providing a further \$13 million to pave and seal the remaining gravel sections of the road between the intersection with Eaglefield Road to the intersection with Riverside Mine Road," she said.

"A further \$800,000 from the Australian Government's Heavy Vehicle Safety and Productivity Program will construct 18 drainage structures on the route.

"Rural roads are the vines that connect our communities and bring investment and business, which makes them essential assets to maintain."

Division 8 Councillor Geoff Bethel said 20 rural roads would benefit from the gravel resheeting program across the region.

"There is also \$300,000 to replace three rural timber bridges on the Collaroy-Tierawoomba and Connors River-Collaroy roads in Division 8. This is supported by a grant from the jointly-funded Commonwealth-State Natural Disaster Resilience Program. It is essential our rural roads network have improved resilience for the future," he said.

Division 7 Councillor Jane Pickels said a \$1.3 million overlay, pave and seal of existing unsealed roadway on Mackenzie River-Capella Road would go ahead in this Budget.

"Golden Mile Road will also continue to be rehabilitated, with \$1.5 million budgeted to improve the structural capacity and seal sections totalling 2.5 kilometres," Cr Pickels said.

**Continued next page**





# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

## MEDIA RELEASE

### From previous page

"Both of these programs are co-funded under the Queensland Government's Transport Infrastructure Development Scheme, which provides vital funding to local governments for the development of transport related infrastructure," Cr Pickels said.

Division 6 Councillor Lyn Jones said Clermont will be the recipient of \$175,000 in Council's resurfacing program.

"In this budget we are continuing to improve the avenues of transport in, and around, Clermont," she said.

Division 4 Councillor Simon West said the rehabilitation of Mills Avenue would continue into the new financial year, with \$2 million committed to the project in 2019-20, funded under the Australian Government's Roads to Recovery program.

"The planned renewal works will improve the condition of Mills Avenue between Goonyella Road and Clements Street," Cr West said.

Division 3 Councillor Gina Lacey said a number of road safety improvements would be delivered across the region.

"An investment of \$200,000 will be directed to improving school zones across the region," she said.

Division 2 Councillor Nick Wheeler also reiterated that safety on the region's roads was vital to keeping Isaac moving.

"\$200,000 has been allocated to commence the process of replacing Phillips Creek Bridge and a further \$80,000 for engineering design work for the rehabilitation of Saraji Road," he said.

Councillor Greg Austen was happy to see rural roads in the Division 1 come away with money for improvements in 2019-20.

"Pioneer Road, Bulliwallah Road, Laglan Road are winners in the \$3.3 million Isaac regional rural gravel resheeting program," Cr Austen said.

Mayor Baker said it was with a mind to focusing on the fundamentals that will see Council continuing to invest in, and advocate for, a strong, safe and resilient road network.

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# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

## MEDIA RELEASE

### LIVEABILITY INVESTMENT BACKS ACTIVE AND ATTRACTIVE COMMUNITIES

**\$5.833 million will be invested in improvements to the places and spaces which enhance the liveability of Isaac communities.**

"In 2019-20, we will be investing \$5 million into our network of community facilities, from pools to public halls, and \$833,000 into parks and recreational areas," Mayor Anne Baker said.

"People come to the Isaac for an opportunity and discover reasons to stay, and one of those reasons is our commitment to maintaining active and attractive communities from the coast to the coalfields."

"We continue to invest in those places and spaces which provide a venue for our communities to gather and enjoy the fantastic lifestyle we have to offer."

Mayor Baker said Council had received \$1.59 million in assistance from the State Government's Works for Queensland program which would deliver improvements to community halls and facilities across the region.

"Clermont's Civic Centre, the Glenden Recreation Centre, Historic Nebo Musuem and Nebo Memorial Hall, the Dysart Civic Centre and Middlemount Community Hall will all benefit from improvement works in 2019-20," she said.

Mayor Baker said stage one of the Clermont Showground and Saleyards revitalisation program would continue be implemented with \$650,000 from the Queensland Government's Jobs and Regional Growth Fund.

"The saleyards are integral to the region's thriving beef sector and the showgrounds are host to a wide array of wonderful community events, including the annual Clermont Show," she said.

Division 1 Councillor Greg Austen said \$110,000 had been allocated to rejuvenate Glenden's pool, while new shade covers would be installed over play equipment in the town centre.

"In the west, Council will also be investing \$60,000 to refurbish amenities at Theresa Creek Dam which continues to be an aquatic drawcard for locals and visitors alike," Cr Austen said.

Division 2 Councillor Nick Wheeler said \$240,000 had been allocated to continuing upgrades at Dysart's pool.

"These funds will deliver essential upgrades to mechanical and electrical systems, including the pool filters. \$20,000 will also be spent extending the irrigation system at Centenary Park which is a wonderful space for the local community," Cr Wheeler said.

Division 3 Councillor Gina Lacey said \$138,000 had been allocated replace the synthetic softfall in the play area and water park at Moranbah's Greg Cruickshank Aquatic Centre.

Division 4 Councillor Simon West said a shade structure and new softfall would be provided for the children's play area in the shopping precinct of Town Square.

"We will also be investigating how the Town Square water feature might be renewed or replaced," Cr West said.

Division 5 Councillor and Deputy Mayor Kelly Vea Vea said Council would also be collaborating with the area's traditional owners to develop new wall art for Moranbah council administration building.

"This project will help share the history of the Barada Barna people with locals and visitors to our community," she said.

**Continued next page**





# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

## MEDIA RELEASE

### From previous page

It will complement other improvement works which have been delivered to make Town Square a real focus point for our town," Cr Veve Veve said.

Division 6 Councillor Lyn Jones said she was pleased to see continued investment at Clermont Showground and Saleyards, which were wonderful community assets.

"Council will also be demolishing the old service station in Lime Street, adjacent to Hoods Lagoon, and remediating the site for future community use," Cr Jones said.

Division 7 Councillor Jane Pickels said \$22,000 has been budgeted to install distance markers on walking tracks around Middlemount as well as interpretive storyboards.

"Our network of local walking tracks helps residents enjoy a healthy and active lifestyle and this investment serves to enhance that offering. This follows the installation of additional solar lighting last year," Cr Pickels said.

Division 8 Councillor Geoff Bethel said the Carmila Beach playground would benefit from \$65,000 in new play equipment as well as new softfall and a new shade structure.

"\$154,000 has been allocated to replace the St Lawrence Swimming Pool, \$30,000 to replace the damaged shade structure at Nebo Skate Park, while we will also be undertaking power upgrades at Carmila's tennis courts," Cr Bethel said.

"At Marg's Park in St Lawrence a new protective rockwall bank will be installed in the riparian area and the space renewed with native plantings at a cost of \$75,000."

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# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

## MEDIA RELEASE

### BUDGET INJECTS MILLIONS INTO WATER, WASTEWATER AND WASTE

**More than \$15 million will flow to projects which enhance water quality and improve environmental outcomes in waste management and wastewater.**

Mayor Anne Baker said \$2 million would be directed to two key water improvement projects in Clermont.

"In 2019-20, we have committed \$1 million towards a new five-megalitre treated water reservoir for Clermont, which will be constructed at a cost of more than \$3 million over the next two years," she said.

"A further \$1 million will deliver stage one of the Theresa Creek Dam water storage project, funded with assistance of \$900,000 from the Queensland Government's Local Government Grants and Subsidies Program towards the \$1.5 million cost of stages one and two.

"Stage one will increase storage capacity and remove the build-up of silt at the water intake tower. Both projects deliver on our commitment to the Clermont community through our action plan to enhance the quality of the local water supply."

Mayor Baker said Council continued to make a significant investment regionwide in water and waste infrastructure as a core function.

"In 2019-20 our capital program is focused on the fundamentals and will deliver \$6.2 million to water projects, \$5.8 million to wastewater improvements and \$3.2 million for waste management across our network of transfer stations and landfills," she said.

"Our Water and Waste directorate is dedicated to achieving long-term outcomes which meet the expectations of our communities through the improvement of infrastructure, service delivery and products, including drinking water quality, waste management and wastewater."

Division 1 Councillor Greg Austen said the commitment of \$1 million to Theresa Creek Dam would improve the sustainability of the water supply by allowing better utilisation of the stored water and improve raw water quality coming into our network.

"In Glenden, Council will be installing litter fencing around the landfill at a cost of \$98,000 to improve the amenity of the area," he said.

Division 2 Councillor Nick Wheeler said Council would be delivering a \$1.7 million upgrade to Dysart's wastewater treatment plant.

"I'm pleased to see continued investment across all areas of infrastructure," he said.

Division 3 Councillor Gina Lacey said Moranbah's waste landfill would benefit from \$2.335 million to improve environmental outcomes.

"This funding will deliver improvements to stormwater and leachate management, and provide for the rehabilitation of closed areas of the landfill," she said.

Division 4 Councillor Simon West said Council would be investing \$300,000 to upgrade water treatment facilities at the Moranbah water treatment plant.

"This investment is another demonstration of our commitment to improve the quality of our water supply," he said.

**Continued next page**





# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

## MEDIA RELEASE

### From previous page

Division 5 Councillor and Deputy Mayor Kelly Vea Vea said \$1 million had been allocated to stage one of the wastewater mains relining program in Moranbah to increase the longevity of infrastructure.

Division 6 Councillor Lyn Jones welcomed Council's significant investment in Clermont's water infrastructure.

"Last year, we absolutely committed to the community that we would be delivering long-term improvements to the quality and sustainability of the local water supply. The investment announced in the Budget delivers on that promise," she said.

"We will also be spending \$500,000 to improve stormwater and leachate management at the Clermont landfill and a further \$500,000 on upgrades at the wastewater treatment plant."

Division 7 Councillor Jane Pickels said \$154,900 of improvements would be completed at Middlemount's waste transfer station, including a new retaining wall.

"We will also be spending \$200,000 to re-roof clearwater storage tanks Middlemount's water treatment plant," she said.

Division 8 Councillor Geoff Bethel said 2019-20 would see the completion of the \$7.1 million jointly funded Nebo Water Supply Project, funded under the Queensland Government's Building our Regions program.

"The balance of work on the new reservoir and treatment plant will be completed in the coming months and we are also investing \$400,000 to replace four water bores," he said.

Cr Bethel said other Division 8 projects included \$90,280 of improvements at the Nebo waste transfer station and a \$100,000 upgrade to the St Lawrence water treatment plant.

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# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

## INFRASTRUCTURE SERVICES & ACTIVE, ATTRACTIVE COMMUNITIES

**THERESA CREEK DAM: \$1 million has been allocated to improve the sustainability of Clermont's water supply.**



### DIVISION 1 - CLERMONT RURAL & GLENDEN



In 2019-20, Council will invest \$1 million to improve the sustainability of the water supply at Theresa Creek Dam.

This will deliver stage one of Council's water storage project, funded with assistance of \$900,000 from the Queensland Government's Local Government Grants and Subsidies Program towards the \$1.5 million cost of stages one and two. Stage one will increase storage capacity and remove the build-up of silt at the water intake tower.

Theresa Creek Dam is also seeing an investment of \$60,000 to refurbish amenities, ensuring the dam continues to be an aquatic drawcard for locals and visitors alike.

The \$16 million Pasha Road upgrade will be completed in 2019-20, with the State Government providing a further \$13 million to pave and seal remaining gravel sections of the road between the intersection with Eaglefield Road to the

intersection with Riverside Mine Road. A further \$800,000 from the Australian Government's Heavy Vehicle Safety and Productivity Program will construct 18 drainage structures on the route.

Rural roads in the Division 1 come away with money for improvements in 2019-20, with \$245,000 committed to Glenden roads and an additional \$1.065 million for rural roads across Isaac. Pioneer Road, Bulliwallah Road, Laglan Road and also winners in the \$3.3 million Isaac regional rural gravel resheeting program.

\$110,000 has been allocated to rejuvenate Glenden's pool, while new shade covers would be installed over play equipment in the town centre.

In Glenden, Council will be installing litter fencing around the landfill at a cost of \$98,000 to improve the amenity of the area.

**CR GREG AUSTEN**

### BUDGET HIGHLIGHTS



**\$13 million to complete Pasha Road upgrade, funded by State Government**



**\$1 million to improve sustainability of Theresa Creek Dam, co-funded by State**



**\$60,000 for upgrades to amenities at Theresa Creek Dam**



**Gravel resheeting including Laglan, Pioneer and Bulliwallah roads**



**\$98,000 for litter fencing at Glenden landfill**



**\$110,000 to rejuvenate Glenden's pool**



**FROM  
MAYOR  
ANNE  
BAKER**



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This year's Budget reinforces our continued focus on the fundamentals of good local government; delivering the critical Infrastructure and Services our region needs to support Active and Attractive Communities.

Our financial settings and programs for the coming year form the basis of a truly ISAAC budget.

Importantly, this Budget continues Council's commitment to sustainable and prudent financial management. Independent assessment of Council's fiscal position by the Queensland Audit Office continues to rank Isaac Regional Council as having a low risk of financial sustainability concerns.

In 2019-20 the increase in general rates and utility charges (waste, sewerage and disaster management) will be held at just 1.5%.

This year our \$51.4 million capital budget will be directed to improving infrastructure and enhancing liveability across the region.

Our expenditure will include: \$27.4 million for roads and drainage, \$6.2 million for water projects, \$5.8 million for wastewater services, \$3.2 million to waste management, \$5 million to community facilities and \$833,000 to parks and recreation.



# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

## INFRASTRUCTURE SERVICES & ACTIVE, ATTRACTIVE COMMUNITIES

**WATER UPGRADE:** a \$9.56 million upgrade of Dysart's water treatment plant was completed in 2018 funded by Council, the State Government and BMA.



FROM  
MAYOR  
ANNE  
BAKER



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### DIVISION 2 - DYSART



Council has received \$1.59 million in assistance from the Queensland Government's Works for Queensland (W4Q) program which will deliver improvements to community halls and facilities across the region, including \$295,000 for our Dysart Civic Centre, a vital community asset.

\$240,000 has been allocated to ongoing upgrades at Dysart's pool. These funds will deliver essential upgrades to mechanical and electrical systems, including the pool filters. Centenary Park will benefit from \$20,000 for extending the irrigation system.

This money will see a wonderful space for

the local community continue to be utilised. Safety on the region's roads is vital to keeping Isaac moving and has been a major consideration in this budget.

\$200,000 has been allocated to commence the process of replacing Phillips Creek Bridge and \$80,000 for engineering design work for the rehabilitation of Saraji Road.

An important infrastructure investment in this budget is the delivery of a \$1.7 million upgrade to Dysart's Wastewater Treatment Plant

**CR NICK WHEELER**

### BUDGET HIGHLIGHTS



**\$200,000 to progress Phillips Creek Bridge replacement**



**\$1.7 million to upgrade Dysart wastewater treatment plant**



**\$20,000 to extend irrigation system at Centenary Park**



**\$240,000 for continuing Dysart pool improvements**



**\$80,000 for design work on Saraji Road rehabilitation**



**\$295,000 for improvements at Dysart Civic Centre**



# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

## INFRASTRUCTURE SERVICES & ACTIVE, ATTRACTIVE COMMUNITIES

**DELIVERED:** The \$10.59 million Moranbah Reservoir and Associated Works project was delivered in partnership with the State Government and completed in late 2018.



FROM  
MAYOR  
ANNE  
BAKER



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## DIVISIONS 3, 4 & 5 - MORANBAH



In 2019-20, Council will invest \$2 million to deliver the second stage of rehabilitation works on Mills Avenue, funded under the Federal Government's Roads to Recovery Program.

In popular Town Square, a new shade structure will be provided for the uncovered children's play in the shopping precinct area along with new softfall.

Council will also be collaborating with the area's traditional owners, the Barada Barna people, to develop new wall art for the Council building.

Synthetic softfall at the Greg Cruickshank Aquatic Centre will also be replaced at a cost of \$138,000.

Moranbah's waste landfill will benefit from \$2.335 million to improve environmental outcomes through stormwater and leachate management, and rehabilitation of the old landfill cell.

Council will also be investing \$300,000 to upgrade water treatment facilities at the Moranbah water treatment plant.

\$1 million has been allocated to stage one of the wastewater mains relining program in Moranbah to increase the longevity of infrastructure.

**COUNCILLORS GINA LACEY (DIV. 3),  
SIMON WEST (DIV. 4) & KELLY VEA VEA  
(DIV. 5)**

## BUDGET HIGHLIGHTS



**\$2 million for  
Stage 2 of Mills  
Ave rehabilitation  
funded under  
Roads to Recovery**



**\$300,000 for  
upgrades at  
water treatment  
plant**



**Shade structure  
and softfall for  
playground in  
Town Square  
business precinct**



**\$1 million for  
wastewater  
mains relining  
program**



**\$2.335 million in  
landfill upgrades  
to improve  
environment**



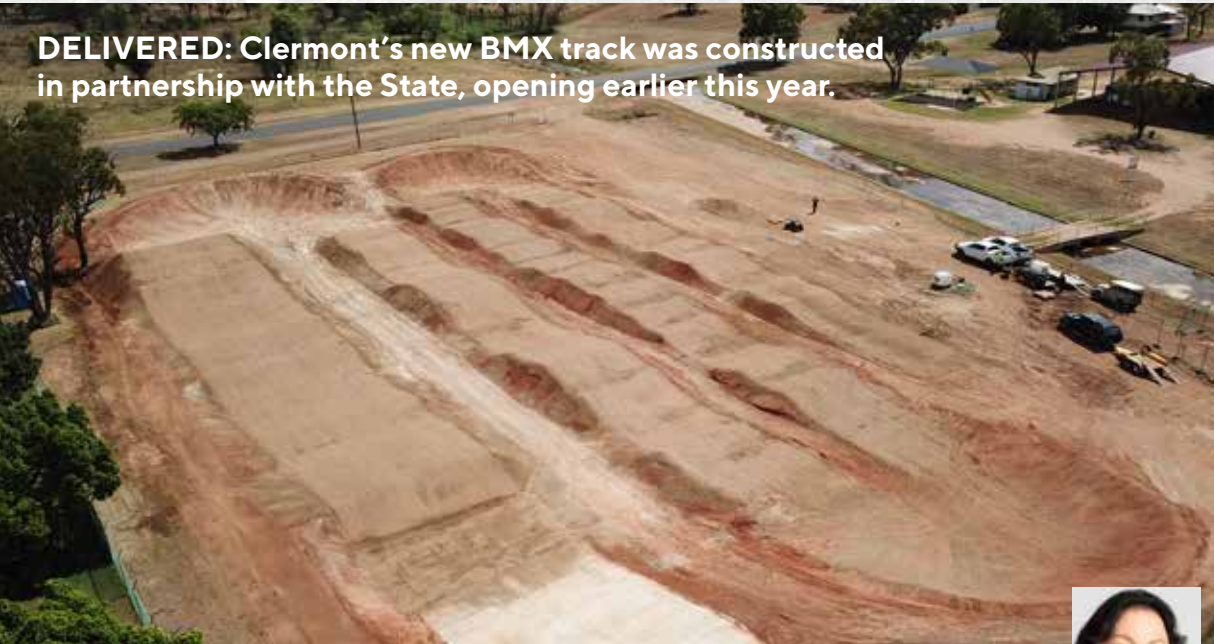
**\$138,000 for  
softfall renewal  
at aquatic centre**



# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

## INFRASTRUCTURE SERVICES & ACTIVE, ATTRACTIVE COMMUNITIES

**DELIVERED:** Clermont's new BMX track was constructed in partnership with the State, opening earlier this year.



### DIVISION 6 - CLERMONT



In 2019-20, Council has committed \$1 million towards a new five-megalitre treated water reservoir for Clermont. This project will be constructed at a cost of more than \$3 million over the next two years.

A further \$1 million will deliver phase one of the Theresa Creek Dam water storage project (*Division 1*). Council's water storage project is co-funded with \$900,000 from the Queensland Government's Local Government Grants and Subsidies Program towards the \$1.5 million cost of stages one and two.

Stage one will increase storage capacity and remove the build-up of silt at the water intake tower.

Both projects deliver on Council's commitment to the Clermont community, through our action plan, to enhance the quality of the water supply.

Stage One of the Clermont Showground and

Saleyards Revitalisation Program will continue to be implemented with \$650,000 from the State Government's Jobs and Regional Fund.

Council will also be spending \$500,000 to improve stormwater and leachate management at the Clermont landfill and a further \$500,000 on upgrades at the wastewater treatment plant. \$175,000 will be spent to resurface streets in the Clermont town area.

Council will also be demolishing the old service station in Lime Street, adjacent to Hoods Lagoon, and remediating the site for future community use.

Funding under the State Government's Works for Queensland program will deliver upgrades to the Clermont Civic Centre and administration building.

**CR LYN JONES**

### BUDGET HIGHLIGHTS



**\$175,000 to resurface local streets**



**\$1 million for new 5ML treated water reservoir**



**Demolition of old service station in Lime Street**



**\$500,000 to for wastewater treatment plant upgrades**



**\$500,000 for landfill upgrades for environment**



**\$650,000 for Showground and Saleyards revitalisation**



**FROM  
MAYOR  
ANNE  
BAKER**



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# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

## INFRASTRUCTURE SERVICES & ACTIVE, ATTRACTIVE COMMUNITIES

**DISASTER RESTORATION:** Rolfe Creek-May Downs Road received \$3.4 million in repairs and upgrades under NDRRA works completed in 2018



### DIVISION 7 - MIDDLEMOUNT



We're continuing to work with State and Federal Governments to ensure our roads – the region's economic lifeblood – remain a driving force for our industry and residents.

A \$1.3 million overlay, pave and seal of existing unsealed roadway on Mackenzie River-Capella Road will go ahead in this budget. Rehabilitation works continue on Golden Mile Road, with \$1.5 million budgeted to improve the structural capacity and seal a further 2.5km.

Both programs are co-funded under the Queensland Government's Transport Infrastructure Development Scheme, which provides vital funding to local governments for the development of transport related infrastructure.

We're also continuing our commitment to

enhance water quality and improve environmental outcomes in waste management and wastewater.

A \$154,900 investment will be made into Middelmount's waste transfer station, including a new retaining wall and \$200,000 to re-roof clearwater storage tanks Middelmount's water treatment plant.

People come to Middelmount and the Isaac for an opportunity and discover reasons to stay and we've budgeted \$22,000 to install distance markers on walking tracks around Middelmount as well as interpretive storyboards. Our network of local walking tracks helps residents enjoy a healthy and active lifestyle and this investment serves to enhance that offering.

**CR JANE PICKELS**

### BUDGET HIGHLIGHTS



**\$1.3 million to pave and seal sections of Mackenzie River-Capella Road**



**\$1.7 million to upgrade water storage tanks at Middelmount**



**\$22,000 to install distance markers and storyboards on walking tracks**



**\$1.5 million for rehabilitation of sections of Golden Mile Road**



**\$154,000 for upgrades at waste transfer stations**



**\$375,000 for upgrades to Middelmount Community Hall**



**FROM  
MAYOR  
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BAKER**



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# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

## INFRASTRUCTURE SERVICES & ACTIVE, ATTRACTIVE COMMUNITIES

**UNDER CONSTRUCTION:** Nebo's new water treatment plant will be completed in late 2019.



### DIVISION 8 - NEBO & ISAAC COAST



Delivering critical infrastructure continues to be our top priority in the 2019-20 Budget.

This financial year we will see the completion of the jointly funded \$7.1 million Nebo Water Supply Project, funded under the Queensland Government's Building our Regions program.

The balance of work on the new reservoir and treatment plant will be completed in the coming months and we are also investing \$400,000 to replace four water bores.

\$90,280 also will be invested into improvements at Nebo waste transfer station and a \$100,000 upgrade of the St Lawrence water treatment plant.

There is also \$300,000 to replace three rural timber bridges on the Collaroy-Tierawoomba and Connors River-Collaroy roads, supported by a grant from the jointly-funded Commonwealth-

State Natural Disaster Resilience Program.

The Historic Nebo Museum and Memorial Hall will benefit from upgrades funded through the State Government's Works for Queensland program in this Budget.

The Carmila Beach playground will benefit from \$65,000 in new play equipment as well as new soft fall and a new shade structure.

A total of \$154,000 has been allocated to replace the St Lawrence Swimming Pool, \$30,000 to replace the damaged shade structure at Nebo Skate Park. At Marg's Park in St Lawrence a new protective rock wall bank will be installed in the riparian area and the space renewed with native plantings at a cost of \$75,000.

**CR GEOFF BETHEL**



**FROM  
MAYOR  
ANNE  
BAKER**



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### BUDGET HIGHLIGHTS



**\$300,000 to replace three timber bridges in Collaroy district**



**Completion of \$7.1 million Nebo Water Supply Project, jointly funded by State**



**Carmila Beach playground upgrade including \$65,000 for new equipment**



**\$100,000 for St Lawrence water treatment plant upgrades**



**\$90,280 for upgrades at Nebo waste transfer station**



**\$154,000 for replacement of St Lawrence pool**



# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

## BUDGET INTRODUCTION

### EXECUTIVE SUMMARY

The Budget Document for the 2019-20 financial year has been prepared in accordance with legislation and with the Budget Guidelines released from the Office of the Chief Executive Officer. Each year the budget process is the most important part of the Corporate Calendar.

Under legislation the Mayor has the extra responsibility of developing and proposing the budget to the Council for adoption. Changes to legislation in 2009 and 2012 require local governments to consider the longer term when managing their finances. Copies of the relevant sections of the legislation and the requirements of councils have been included in this document for the purpose of informing the community of this obligation.

Isaac Regional Council has taken this responsibility seriously and has been working to ensure that while this is a legislative requirement, it is also good governance and management practice to ensure that the Council remains financially viable and planning becomes part of the way that we regularly do business.

Introduction of the *Local Government Act 2009* (the Act), and subsequent changes to this legislation in 2012, saw a move from a very prescriptive Act to one that gave Councils more autonomy. However, with autonomy comes accountability and the Government provided a set of five Local Government Principles, contained within Section 4 of the Act.

To ensure the system of local government is accountable, effective, efficient and sustainable, Parliament requires –

- (a) anyone who is performing a responsibility under this Act to do so in accordance with the local government principles; and
- (b) any action that is taken under this Act to be taken in a way that –
  - (i) is consistent with the local government principles; and
  - (ii) provides results that are consistent with the local government principles, in as far as the results are within the control of the person who is taking the action.

The local government principles are –

- (a) transparent and effective processes, and decision-making in the public interest; and
- (b) sustainable development and management of assets and infrastructure, and delivery of effective services; and
- (c) democratic representation, social inclusion and meaningful community engagement; and
- (d) good governance of, and by, local government; and
- (e) ethical and legal behaviour of councillors and local government employees.

Isaac Regional Council's 2019-20 Budget has been prepared in accordance with these guiding principles.





# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

## BUDGET INTRODUCTION

### CORPORATE, OPERATIONAL AND COMMUNITY PLAN OBJECTIVES

The Budget for the 2019-20 financial year is derived from the key strategies defined in our 20-year Community Strategic Plan, 5-year Corporate Plan, and our Annual Operational Plan.

Our 20-year Community Strategic Plan – Isaac 2035 is a blueprint for Council's long term vision for the Isaac region over the next twenty years.

The 5-Year Corporate Plan – Isaac 2020 acts as a building block towards successfully delivering these objectives through the identification of key goals, strategies and performance indicators to achieve our vision.

The Annual Operational Plan is a framework for our operational delivery and targets over the next 12 months. The following are Council's key themes across our suite of strategic planning documents:

#### COMMUNITIES

Isaac will have resilient, connected and diverse communities whose lifestyles and wellbeing are supported and whose regional identity is cherished.

#### ECONOMY

Isaac will continue to be Queensland's number one performing regional economy based on a thriving, diverse and resilient mix of industry sectors.

#### INFRASTRUCTURE

Isaac will have effective and sustainable infrastructure that supports the needs of the region's communities and economic sectors.

#### ENVIRONMENT

Isaac will have an appropriate and sustainable balance between environment, economy and community to ensure our natural resources are sustainably managed and protected.

#### GOVERNANCE

Council will be a strong, ethical and effective advocate for the Isaac region, providing transparent and quality decision making, and efficient and cost-effective service delivery.





# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

## BUDGET INTRODUCTION

The Operational Plan has been structured in accordance with the functional responsibilities of the Isaac Regional Council. These functions are as follows:

### **COUNCILLORS**

Isaac Regional Councillors are responsible for the good rule and local government of the Council area. They are responsible for representing the current and future interests of the community and for setting the strategic direction of the local government. The responsibilities of Councillors are clearly articulated in the *Local Government Act 2009*.

### **OFFICE OF THE CHIEF EXECUTIVE OFFICER**

The Office of the Chief Executive Officer is responsible for the organisational leadership, administration and strategic management of the organisation. This includes organisational development and training, human resources, advocacy, day to day management of all functions of Council and to ensure that the decisions and policy of Council is carried out. The Chief Executive Officer also provides advice to the Councillors and is the custodian of records and documents of Council.

### **CORPORATE, GOVERNANCE AND FINANCIAL SERVICES**

Corporate, Governance and Financial Services provide the following functions; strategic and business continuity planning, legal and insurance administration, brand, media, and communication, governance, risk management, disaster management, asset management, financial services, rating, internal audits, information technology, geographical information services, records management, organisational safety, procurement, stores, tenders and contracts.

### **PLANNING, ENVIRONMENT AND COMMUNITY SERVICES**

Planning, Environment and Community Services provide the following functions; economic development and tourism, customer service, place management and community relations programs including youth programs, grants administration and management, stock route management, arts and library services, libraries, community development, planning and land development, regulatory and building compliance, native title, community leasing, commercial operations, tenancy, local laws and environmental services.

### **ENGINEERING AND INFRASTRUCTURE**

Engineering and Infrastructure provide the following functions; recreation, parks and open space, engineering design and projects, roads and urban services, fleet and depot management and corporate properties.

### **WATER AND WASTE**

Water and Waste provides the following functions; strategic planning, operations, construction and maintenance of all of the Isaac water, wastewater and waste facilities. This includes water asset management, design and construct water and wastewater infrastructure (future planning), water product quality management, water and wastewater emergency and incident response coordination, network maintenance, treatment and operations, waste management and resource





# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

## BUDGET INTRODUCTION

recovery network operation and infrastructure planning.

### BUDGET CONTENTS

In accordance with the *Local Government Regulation 2012* section 169 the following documents are to be included in the budget presented to Council –

- (1) A local government's budget for each financial year must—
  - (a) be prepared on an accrual basis; and
  - (b) include statements of the following for the financial year for which it is prepared and the next 2 financial years—
    - (i) financial position;
    - (ii) cash flow;
    - (iii) income and expenditure;
    - (iv) changes in equity.
- (2) The budget must also include—
  - (a) a long-term financial forecast; and
  - (b) a revenue statement; and
  - (c) a revenue policy.
- (3) The statement of income and expenditure must state each of the following—
  - (a) rates and utility charges excluding discounts and rebates;
  - (b) contributions from developers;
  - (c) fees and charges;
  - (d) interest;
  - (e) grants and subsidies;
  - (f) depreciation;
  - (g) finance costs;
  - (h) net result;
  - (i) the estimated costs of—
    - (i) the local government's significant business activities carried on using a full cost pricing basis; and
    - (ii) the activities of the local government's commercial business units; and
    - (iii) the local government's significant business activities.
- (4) The budget must include each of the relevant measures of financial sustainability for the financial year for which it is prepared and the next 9 financial years.
- (5) The **relevant measures of financial sustainability** are the following measures as described in the financial management (sustainability) guideline –
  - (a) asset sustainability ratio;
  - (b) net financial liabilities ratio;
  - (c) operating surplus ratio.





# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

## BUDGET INTRODUCTION

- (6) The budget must include the total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget.
- (7) For calculating the rates and utility charges levied for a financial year, any discounts and rebates must be excluded.
- (8) The budget must be consistent with the following documents of the local government—
  - (a) its 5-year corporate plan;
  - (b) its annual operational plan.
- (9) In this section—  
**financial management (sustainability) guideline** means the document called 'Financial Management (Sustainability) Guideline 2013', version 1, made by the department.

## FINANCIAL MANAGEMENT AND ACCOUNTABILITY

In accordance with the *Local Government Act 2009* section 104, each local government must establish a system of financial management that complies with the requirements prescribed under a regulation and must regularly review the performance of its system of financial management.

- (1) To ensure it is financially sustainable, a local government must establish a system of financial management that—
  - (a) ensures regard is had to the sound contracting principles when entering into a contract for—
    - (i) the supply of goods or services; or
    - (ii) the disposal of assets; and
  - (b) complies with subsections (5) to (7).
- (2) A local government is **financially sustainable** if the local government is able to maintain its financial capital and infrastructure capital over the long term.
- (3) The **sound contracting principles** are—
  - (a) value for money; and
  - (b) open and effective competition; and
  - (c) the development of competitive local business and industry; and
  - (d) environmental protection; and
  - (e) ethical behaviour and fair dealing.
- (4) A **contract for the supply of goods or services** includes a contract about carrying out work.
- (5) The system of financial management established by a local government must include—
  - (a) the following financial planning documents prepared for the local government—
    - (i) a 5-year corporate plan that incorporates community engagement;





# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

## BUDGET INTRODUCTION

- (ii) a long-term asset management plan;
  - (iii) a long-term financial forecast;
  - (iv) an annual budget including revenue statement;
  - (v) an annual operational plan; and
- (b) the following financial accountability documents prepared for the local government—
  - (i) general purpose financial statements;
  - (ii) asset registers;
  - (iii) an annual report;
  - (iv) a report on the results of an annual review of the implementation of the annual operational plan; and
- (c) the following financial policies of the local government—
  - (i) investment policy;
  - (ii) debt policy;
  - (iii) revenue policy.
- (6) A local government must ensure the financial policies of the local government are regularly reviewed and updated as necessary.
- (7) A local government must carry out a review of the implementation of the annual operational plan annually.
- (8) To remove any doubt, it is declared that subsection (1)(a) does not require equal consideration to be given to each of the sound contracting principles.





# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

## FINANCIAL STATEMENTS

### ISAAC REGIONAL COUNCIL

Budgeted Statement of Comprehensive Income

For the periods ending 30 June -

	2019/20	2020/21	2021/22
	\$	\$	\$
<b>Revenue</b>			
Rates and utility charges	92,135,177	93,977,881	95,881,198
Less Discounts	(6,600,650)	(6,732,663)	(6,867,314)
Net rates and utility charges	85,534,527	87,245,218	89,013,884
Sales of major services	6,015,160	6,135,463	6,258,170
Statutory fees and charges	600,500	612,510	624,758
User fees and charges	3,329,843	3,396,438	3,464,366
Rental and levies	1,364,857	1,392,153	1,419,995
Operating grants, subsidies	5,889,490	7,009,294	7,125,357
Interest revenue	2,117,300	1,598,977	1,623,084
Total sales of contract and recoverable works	3,514,106	3,584,387	3,656,073
Other Income	74,000	75,480	76,988
<b>TOTAL OPERATING REVENUE</b>	<b>108,439,784</b>	<b>111,049,920</b>	<b>113,262,675</b>
<b>Expenses</b>			
Employee benefits	(38,348,178)	(39,261,731)	(40,163,434)
Materials and services	(42,409,403)	(42,278,454)	(43,144,874)
Depreciation and Amortisation	(25,407,469)	(25,925,526)	(26,477,011)
Finance Costs	(636,000)	(595,022)	(689,166)
<b>TOTAL OPERATING EXPENSE</b>	<b>(106,801,049)</b>	<b>(108,060,733)</b>	<b>(110,474,485)</b>
<b>Operating surplus (deficit)</b>	<b>1,638,734</b>	<b>2,989,187</b>	<b>2,788,190</b>
<b>Capital income and expenditure:</b>			
Grants and subsidies	23,105,275	650,000	650,000
Developer contributions	-	-	-
Other cash contributions	-	-	-
Other capital income	240,000	275,000	275,000
Other capital expense	(501,810)	(533,782)	(537,689)
<b>TOTAL CAPITAL INCOME AND EXPENDITURE</b>	<b>22,843,465</b>	<b>22,843,465</b>	<b>22,843,465</b>
<b>Net result for the period</b>	<b>24,482,199</b>	<b>3,380,405</b>	<b>3,175,501</b>





# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

## FINANCIAL STATEMENTS

### ISAAC REGIONAL COUNCIL

Budgeted Statement of Financial Position

As at the periods ending 30 June -

	2019/20	2020/21	2021/22
	\$	\$	\$
<b>Current Assets</b>			
Cash and deposits	45,691,241	47,556,614	49,181,969
Receivables	10,004,948	10,004,945	10,004,945
Inventories	18,300,929	18,926,814	19,514,351
<b>Total Current Assets</b>	<b>73,997,118</b>	<b>76,488,373</b>	<b>78,701,265</b>
<b>Non-Current Assets</b>			
Receivables	5,500,414	5,500,414	5,500,414
Property, plant and equipment	1,186,760,646	1,190,560,659	1,190,331,140
Intangible assets	898,630	748,630	598,630
Capital Work in Progress	16,392,244	16,392,244	16,392,244
<b>Total Non-Current Assets</b>	<b>1,209,551,934</b>	<b>1,213,201,947</b>	<b>1,212,822,428</b>
<b>TOTAL ASSETS</b>	<b>1,283,549,052</b>	<b>1,289,690,320</b>	<b>1,291,523,693</b>
<b>Current Liabilities</b>			
Trade and other payables	15,036,972	15,110,265	15,194,370
Provisions	2,688,498	2,742,267	2,803,968
Interest bearing liabilities	1,300,735	1,510,352	1,580,514
Other	279,108	279,108	279,108
<b>Total Current Liabilities</b>	<b>19,305,313</b>	<b>19,641,992</b>	<b>19,857,960</b>
<b>Non-Current Liabilities</b>			
Trade and other payables	51,534	51,534	51,534
Provisions	4,546,592	4,566,128	4,588,546
Interest bearing liabilities	20,871,578	23,276,226	21,695,712
<b>Total Non-Current Liabilities</b>	<b>25,469,704</b>	<b>27,893,888</b>	<b>26,335,792</b>
<b>TOTAL LIABILITIES</b>	<b>44,775,017</b>	<b>47,535,880</b>	<b>46,193,752</b>
<b>NET COMMUNITY ASSETS</b>	<b>1,238,774,035</b>	<b>1,242,154,441</b>	<b>1,245,329,941</b>
<b>Community Equity</b>			
Capital account	883,141,598	885,221,606	887,958,351
Asset revaluation reserve	320,145,641	320,145,641	320,145,641
Restricted capital reserves	20,502,318	20,502,318	20,502,318
Other capital reserves	11,386,821	11,386,821	11,886,821
Recurrent reserves	2,748,243	3,244,243	3,244,243
Accumulated surplus/(deficiency)	849,414	1,653,811	1,592,567
<b>TOTAL COMMUNITY EQUITY</b>	<b>1,238,774,035</b>	<b>1,242,154,441</b>	<b>1,245,329,941</b>





# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

## FINANCIAL STATEMENTS

### ISAAC REGIONAL COUNCIL

#### Budgeted Statement of Cash Flows

For the periods ending 30 June -

	2019/20	2020/21	2021/22
	\$	\$	\$
<b>Cash Flows from Operating Activities</b>			
<b>Receipts</b>			
Net rates and utility charges	85,534,527	87,245,219	89,013,884
Sales of major services	6,015,160	6,135,463	6,258,170
Fees and charges	3,910,343	4,008,948	4,089,124
Rentals and levies	1,364,857	1,392,153	1,419,995
Interest revenue	2,117,300	1,598,978	1,623,084
Contributions and donations	-	-	-
Government subsidies and grants	5,889,490	7,009,294	7,125,357
Total sales of contract and recoverable works	3,514,106	3,584,387	3,656,073
Other Income	74,000	75,481	76,988
GST received for the year	-	-	-
<b>Total Receipts</b>	108,419,784	111,049,923	113,262,675
<b>Payments</b>			
Employee benefits	(38,348,178)	(39,115,133)	(39,995,210)
Materials and services	(42,409,403)	(42,278,453)	(43,144,874)
Finance costs	(1,278,339)	(1,220,908)	(1,276,703)
<b>Total Payments</b>	(82,035,919)	(82,614,494)	(84,416,787)
<b>Cash provided by / (used in) operational activities</b>	<b>26,383,864</b>	<b>28,435,429</b>	<b>28,845,888</b>
<b>Cash Flow from Investing Activities :</b>			
Proceeds from sale of capital assets	240,000	275,000	275,000
Contributions	-	-	-
Government grants and subsidies	23,105,275	650,000	650,000
Payments for property, plant and equipment	(51,048,570)	(30,109,321)	(26,635,181)
Movement in work in progress	-	-	-
Payments for rehabilitation work	(2,335,000)	-	-
Payments for intangibles	(410,000)	-	-
Net proceeds (cost) from advances and cash investments	-	-	-
<b>Net cash provided by investing activities</b>	<b>(30,448,295)</b>	<b>(29,184,321)</b>	<b>(25,710,181)</b>
<b>Cash Flow from Financing Activities :</b>			
Proceeds from borrowings	-	3,915,000	-
Repayment of borrowings	(1,240,341)	(1,300,735)	(1,510,352)
<b>Net cash provided by financing activities</b>	<b>(1,240,341)</b>	<b>2,614,265</b>	<b>(1,510,352)</b>
<b>Net Increase (Decrease) in Cash Held</b>	<b>(5,304,772)</b>	<b>1,865,373</b>	<b>1,625,355</b>
Cash at beginning of reporting period	50,996,013	45,691,241	47,556,614
<b>Cash at end of Reporting Period</b>	<b>45,691,241</b>	<b>47,556,614</b>	<b>49,181,969</b>





# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

## FINANCIAL STATEMENTS

### ISAAC REGIONAL COUNCIL

#### Budgeted Statement of Changes in Equity

For the periods ending 30 June -

	Total			Retained Surplus/Deficit			Capital		
	2019/20 \$	2020/21 \$	2021/22 \$	2019/20 \$	2020/21 \$	2021/22 \$	2019/20 \$	2020/21 \$	2021/22 \$
Balance at the beginning of period	1,214,291,836	1,238,774,035	1,242,154,441	515,530	849,414	1,653,811	855,339,627	883,141,598	885,221,606
Increase (decrease) in net result	24,482,199	3,380,405	3,175,501	24,482,199	3,380,405	3,175,501		-	-
Other transfers to Capital and reserves	-	-	-	(25,636,415)	(3,109,790)	(3,774,434)	2,531,140	1,963,790	2,624,434
Transfers from capital and reserves	-	-	-	1,488,099	533,782	537,689	(501,810)	(533,782)	(537,689)
Transfers between capital and reserves	-	-	-				25,772,641	650,000	650,000
<b>Balance at the end of period</b>	<b>1,238,774,035</b>	<b>1,242,154,441</b>	<b>1,245,329,942</b>	<b>849,414</b>	<b>1,653,811</b>	<b>1,592,567</b>	<b>883,141,598</b>	<b>885,221,606</b>	<b>887,958,351</b>

	Asset Revaluation Surplus			Reserves		
	2019/20 \$	2020/21 \$	2021/22 \$	2019/20 \$	2020/21 \$	2021/22 \$
Balance at the beginning of period	320,145,641	320,145,641	320,145,641	38,291,037	34,637,382	35,133,382
Increase (decrease) in net result						
Other transfers to Capital and reserves				23,105,275	1,146,000	1,150,000
Transfers from capital and reserves				(986,289)	-	-
Transfers between capital and reserves				(25,772,641)	(650,000)	(650,000)
<b>Balance at the end of period</b>	<b>320,145,641</b>	<b>320,145,641</b>	<b>320,145,641</b>	<b>34,637,382</b>	<b>35,133,382</b>	<b>35,633,382</b>





# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

## INVESTMENT POLICY

### INVESTMENT POLICY

**APPROVALS** Council

**POLICY NUMBER** CGFS-041

**DOC.ID**

**CATEGORY** Statutory

**POLICY OWNER** Financial Services

**APPROVAL DATE**

**RESOLUTION  
NUMBER**





## POLICY

### PURPOSE

To provide Council with a contemporary Investment Policy based on an assessment of counterparty, market and liquidity risk within the legislative framework of the *Statutory Bodies Financial Arrangements Act and Regulations*.

### SCOPE

This policy applies to the investment of all surplus funds held by Isaac Regional Council in accordance with investment powers under Part 6 of the *Statutory Bodies Financial Arrangement Act 1982* (SBFAA). For the purpose of this policy, investments are defined as arrangements that are acquired or undertaken for the purpose of producing income and/or capital gains.

### DEFINITIONS

TERM	MEANING
COUNCIL	Isaac Regional Council
CEO	the person appointed to the position of Chief Executive Officer under the Act and anyone acting in that position
ANOTHER EMPLOYEE	all employees of Council including Executive Directors and Managers, but excluding the Chief Executive Officer
INVESTMENT OFFICERS	employees engaged in activities related to the physical investment of funds
THE ACT	Local Government Act 2009
SBFAA	Statutory Bodies Financial Arrangements Act 1982 (as amended)

### PROVISIONS

Investment of Council's funds is to be in accordance with Council's power of investment as set out in the following flow of legislative Authority:

- Section 101 (1) of the *Local Government Act 2009* refers to Local Government as a
- Statutory Body under the Statutory Bodies Financial Arrangements Act 1982.
- Section 101 (2) points to Part 2B of the *Statutory Bodies Financial Arrangements Act 1982* to set out the way in which that Act affects Council's powers of Investment.





## POLICY

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- Section 42 of the *Statutory Bodies Financial Arrangement Act 1982* refers to three different categories of Investment power.
  - Schedule 3, 4 and 5 of the *Statutory Bodies Financial Arrangements Regulations 2007* list the statutory bodies' categories and investment power.
  - Section 44 of the *Statutory Bodies Financial Arrangements Act 1982* dictates the types of Investments that Council may use.
  - Section 8 of the *Statutory Bodies Financial Arrangements Regulations 2007* prescribes the rating of the Investment arrangements as prescribed under Section 44 (1) (e) of the *Statutory Bodies Financial Arrangements Act 1982*

## POLICY OBJECTIVES

Isaac Regional Council's overall objective is to invest funds at the most advantageous rate of interest available to it at the time, for that investment type, and in a way that it considers the most appropriate given the circumstances.

Investment officers are to manage the investment portfolios not for speculation, but for investment and in accordance with the spirit of this Investment Policy. Investment officers are to avoid any transaction that might harm confidence in Isaac Regional Council.

In priority, the order of investment activities shall be preservation of capital, liquidity and return.

## PRESERVATION OF CAPITAL

Preservation of capital shall be the principal objective of the investment portfolio. Investments are to be performed in a manner that seeks to ensure security of principal of the overall portfolio. This would include managing credit and interest rate risk within given risk management parameters and avoiding any transactions that would prejudice confidence in Council or its associated entities.

- Credit Risk

Isaac Regional Council will evaluate and assess credit risk prior to investment. Credit risk is the risk of loss due to the failure of an investment issuer or guarantor. The investment officer will minimise credit risk in the investment portfolio by pre-qualifying all transactions including the brokers/securities dealers with which they do business, diversify the portfolio and limit transactions to secure investments.





## POLICY

### • Interest Rate Risk

The investment officers shall seek to minimise the risk of a change in the market value of the portfolio because of a change in interest rates. This would be achieved by considering the cash flow requirements of Council and structuring the portfolio accordingly. This will avoid having to sell securities prior to maturity in the open market. Secondly, interest rate risk can be limited by investing in shorter term securities.

## MAINTENANCE OF LIQUIDITY

The investment portfolio will maintain sufficient liquidity to meet all reasonably anticipated operating cash flow requirements of Council, as and when they fall due, without incurring significant transaction costs due to being required to sell an investment.

For these purposes, illiquid investments are defined as investments that are not publicly traded in sufficient volume to facilitate, under most market conditions, prompt sale without severe market price affect.

Examples include:

- investment in private placements
- a security that is not supported or priced by at least two approved brokers/securities dealers
- sub investment grade (i.e. a lower than rating BBB- (Standard and Poors or equivalent), and in most cases, BBB rated investments), and
- unrated securities

## RETURN ON INVESTMENTS

The portfolio is expected to achieve a market average rate of return and take into account Isaac Regional Council's risk tolerance and current interest rates, budget considerations, and the economic cycle. Any additional return target set by Council will also consider the risk limitations, prudent investment principles and cash flow characteristics identified within this Investment Policy.





## POLICY

### ETHICS AND CONFLICTS OF INTEREST

Investment officers/employees shall refrain from personal activities that would conflict with the proper execution and management of Isaac Regional Council's investment portfolio. This includes activities that would impair the investment officers' ability to make impartial decisions.

This policy requires that employees and investment officers disclose to the Chief Executive Officer any conflict of interest or any investment positions that could be related to the investment portfolio.

### REQUIREMENTS

In accordance with Schedule 3 of the *Statutory Bodies Financial Arrangements Regulation 2007*, Isaac Regional Council has Category 1 investment power.

### PORTFOLIO INVESTMENT PARAMETERS

Section 44(1) of *SBFAA* states that the authorised investments comprise all or any of the following:

- deposits with a financial institution;
- investment arrangements accepted, guaranteed or issued by or for the Commonwealth or a State or a financial institution;
- other investment arrangements secured by investment arrangements accepted, guaranteed or issued by or for the Commonwealth or a State or a financial institution;
- investment arrangements, managed or operated by QIC or QTC, prescribed under a regulation for this paragraph;
- an investment arrangement with a rating prescribed under a regulation for this paragraph;
- other investment arrangements prescribed under a regulation for this paragraph.

Section 44(2) of *SBFAA* states that the investment must be:

- at call; or
- for a fixed time of not more than 1 year.





## POLICY

### PROHIBITED INVESTMENTS

This investment policy prohibits any investment carried out for speculative purposes. The following investments are prohibited by this investment policy.

- Derivative based instruments (excluding floating rate notices)
- Principal only investments or securities that provide potentially nil or negative cash flow
- Stand-alone securities that have the underlying futures, options, forward contracts and swaps of any kind, and
- Securities issued in non-Australian dollars

### PLACEMENT OF INVESTMENT FUNDS

Overall the amount invested with institutions should not exceed the following percentage ranges of average annual funds invested and appropriate documentation must be maintained. Also, when placing investments, consideration should be given to the relationship between credit rating and interest rate.

#### Investments with Financial Institutions and Investment

Long Term Rating (Standard & Poors)	Short Term Rating (Standard & Poors)	Individual Counterparty Limit	Total Portfolio Limit
AAA to AA-	A1+	Maximum 40%	No Limit
A+ to A	A1	Maximum 25%	Maximum 50%
A- to BBB+	A2	Maximum 10%	Maximum 30%
Unrated or below BBB+	Unrated or below A2	Maximum \$2 million or 5% (whichever is lower)	Maximum 10%
QTC Cash Management Fund	No Limit	No Limit	

Council approves dealings with all financial institutions ('Financial Institution' is defined as an authorised deposit-taking institution within the meaning of the *Banking Act 1959* (Cwlth), Section 5(1)).

### MATURITY

The maturity structure of the portfolio will reflect a maximum term to maturity of one year.





## POLICY

### LIQUIDITY REQUIREMENT

Given the nature of the funds invested, no more than 20% of the investment portfolio will be in illiquid securities and at least 10% of the portfolio can be called at no cost or will mature within a maximum of seven (7) days.

### IMPLEMENTATION

#### INTERNAL CONTROLS

The Director Corporate, Governance and Financial Services shall establish internal controls and processes that will ensure investment objectives are met and that the investment portfolios are protected from loss, theft or inappropriate use.

The Chief Executive Officer shall issue a letter to any approved counterparty advising that funds transferred from investments to Council must only be deposited into Council's General Account or Trust Account. This instruction cannot be varied unless a written request is made in writing signed in accordance with Council's account signing authority.

#### DELEGATION OF AUTHORITY

Authority for implementation of the Investment Policy is delegated by Council to the Chief Executive Officer in accordance with the *Local Government Act 2009*, Section 257 (1) (b).

Authority for the day to day management of Council's Investment Portfolio is to be delegated by the Chief Executive Officer to the Director Corporate, Governance and Financial Services.

#### BREACHES

Any breach of this Investment Policy is to be reported to the Director Corporate, Governance and Financial Services and rectified within seven (7) days of the breach occurring.

Where Council holds an investment that is downgraded below the minimum acceptable rating level, as prescribed under regulation for the investment arrangement, Council shall, within 28 days after the change becomes known to Council, either obtain Treasurer approval for continuing with the investment arrangement or sell the investment arrangement.





## POLICY

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## REFERENCES AND RELATED DOCUMENTS

Relevant legislation with which this policy complies includes –

- Local Government Act 2009
- Statutory Bodies Financial Arrangements Act 1982
- Banking Act 1959





# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

## DEBT POLICY

### DEBT POLICY

**APPROVALS** Council

**POLICY NUMBER** CGFS-019

**DOC.ID**

**CATEGORY** Statutory

**POLICY OWNER** Financial Services

**APPROVAL DATE**

**RESOLUTION  
NUMBER**





## POLICY

### OBJECTIVE

To adopt a policy on borrowings for 2019-2020.

### SCOPE

This policy is in accordance with the *Local Government Regulation 2012*.

### DEFINITIONS

#### TERM

#### MEANING

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Isaac Regional Council

### POLICY PROVISIONS

To adopt a policy on borrowings that provides for responsible financial management on the loan funding of infrastructure capital projects by ensuring the level of Council indebtedness is within acceptable limits to Council, its ratepayers and interested external parties. This policy is in accordance with the *Local Government Regulation 2012*.

### PURPOSE OF BORROWINGS

As a general principle, Council recognises that loan borrowings for capital works are an important funding source for Local Government and that the full cost of infrastructure should not be borne entirely by present-day ratepayers but be contributed to by future ratepayers who will also benefit. Whilst recognising the importance of loan borrowings, Council should not place undue reliance upon loans as a source of capital income.

Council restricts all borrowings to expenditure on identified capital projects that are considered by Council to be of the highest priority, and which cannot be funded from other sources of revenue, as identified by the adopted budget. In no circumstances should Council borrow funds for recurrent expenditure.

The basis for determination of the utilisation of loan funds will be as follows:

- Analysis of existing debt levels with a loan servicing cost target of less than 25% in any one year.





## POLICY

- Where a capital project for a service that is funded by utility or user charges e.g. water, sewerage, waste, is determined to be funded by way of loans, the user charge should reflect the cost of providing the service including the loan servicing costs.
- Other specific capital projects, not funded by user charges, should only be considered for loan funding where the project is considered by Council to be beneficial to the majority of ratepayers.
- The term of any loan should not exceed the expected life of the asset being funded.

## REPAYMENT OF BORROWINGS

Unless otherwise stated, new borrowings will be repaid over 20 years, however may be reduced ahead of schedule when net sale proceeds of land and development loans are realised, or through a resolution of Council. All other repayments on borrowed funds will be made in accordance with the terms of the loan unless otherwise stated in the loan repayment schedule.

## TEN YEAR BORROWING PROGRAM FORECAST

Council utilises loan borrowing to fund major capital and infrastructure works so that repayments are spread over the years to which the Capital Works will be utilised by ratepayers.

The following ten year borrowing program is proposed by Council, although allocations in future years are revised on an annual basis in conjunction with the review of the Capital Works / Loan Program:

PROJECT	LOAN TERM	2019-20 '000	2020-21 '000	2021-22 '000	2022-23 '000	2023-24 '000	2024-25 '000	2025-26 '000	2026-27 '000	2027-28 '000	2028-29 '000
N/A	N/A	\$0	\$3,915	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

## REPAYMENT SCHEDULE

The loan portfolio of Council is raised solely with the Queensland Treasury Corporation. The Queensland Treasury Corporation maintains Council debt as the Book Debt plus a market provision, to market value the total liability outstanding. The provision is principally a result of past movements in the Market Value of



## POLICY

the liabilities within each Debt Pool. If the Council was to liquidate this debt it would be required to pay the Market Value of the loan portfolio. The portfolio has been dissected so that loan borrowings in relation to Land Purchase in Moranbah and Land Development - Moranbah are maintained in separate accounts to more accurately reflect the cost of the provision of this infrastructure. This approach is needed otherwise the loan term is amalgamated and the average term for repayments lengthens.

It is proposed that Council consider maintaining a repayment schedule consistent with an interest and principal repayment calculation so that the exposure to interest rate fluctuations is minimised. This basis of repayment will continue to be assessed even though separate accounts have been established for Land Purchase - Moranbah and Land Development - Moranbah. The Budgeted Loan Portfolio of Council for 2019-20 is as follows:

**TABLE (2)**  
**ISAAC REGIONAL COUNCIL**  
**BUDGET INTEREST AND REDEMPTION BY FUND AND FUNCTION**  
**FOR THE YEAR TO 30 JUNE 2020**

	A	B	C		D (A – C)
FUNCTION DESCRIPTION	EST BOOK DEBT BALANCE 30/06/2019	QTC INTEREST	QTC REDEMPTION	REMAINING TERM (years)	EST BOOK DEBT BALANCE 30/06/2020
LAND DEVELOPMENT – MORANBAH	10,162,820.24	435,363.15	538,950.23	12.97	9,623,870.01
LAND PURCHASE – MORANBAH	13,249,833.93	662,339.12	701,390.56	12.47	12,548,443.37
<b>TOTAL ALL FUNDS</b>	<b>23,412,654.17</b>	<b>1,097,702.27</b>	<b>1,240,340.79</b>		<b>22,172,313.38</b>

**NOTE:** This Policy will be reviewed each year with the Adoption of the Budget.





## POLICY

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## AUTHORITIES AND ACCOUNTABILITIES

Delegations as per Isaac Regional Council Delegations Register.

The Chief Executive Officer is responsible for communicating, implementing and enforcing the Debt Policy.

## RELATED DOCUMENTS

This policy complies with the requirements of *Local Government Regulation 2012*.





# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

## REVENUE POLICY

### REVENUE POLICY

**APPROVALS** Council

<b>POLICY NUMBER</b>	CORP-POL-028	<b>DOC.ID</b>	3199388
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**CATEGORY** Statutory

**POLICY OWNER** Financial Services

<b>APPROVAL DATE</b>	28 May 2019	<b>RESOLUTION NUMBER</b>	6056
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## POLICY

## OBJECTIVE

To objective of this policy is to:

1. Set out the principles intended to be used by Council for the financial year for.
  - levying of rates and charges;
  - granting concessions for rates and charges;
  - recovering overdue rates and charges;
  - cost-recovery methods; and
2. if the local government intends to grant concessions for rates and charges – state the purposes for concessions; and
3. the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

## SCOPE

This policy applies to relevant revenue activities of Council for the period 1 July 2019 to 30 June 2020.

## POLICY PROVISIONS

The Local Government Act 2009 requires each Local Government to maintain a Revenue Policy which must detail the principles applied by it in relation to its relevant revenue activities for each financial year.

## Principles

### Principles used for levying rates & charges

In determining rates and charges, Council will be guided by the principle of user pays so as to minimise the impact of rating on the efficiency of the local economy.

Council will also have regard to the principles of:

- transparency in the making and levying of rates and charges;
- having in place a rating regime that is simple and inexpensive to administer;
- ensuring fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations, and disregarding irrelevancies such as the perceived personal wealth of individual ratepayers or ratepayer classes; and
- flexibility to take account of changes in the local economy.





## POLICY

In levying rates and charges, Council will apply the principles of:

- making clear what is the Councils and each ratepayers responsibility to the rating system; and
- making the levying system simple and inexpensive to administer.

In accordance with Section 94 of the Local Government Act 2009 Council:

- must make and levy general rates (which includes determining differential general rates and minimum general rates);
- may also levy special rates and charges;
- may also levy separate rates and charges; and
- will levy utility charges to assist in funding the operation and maintenance of Council services and facilities.

### General Rates

Council recognises that different categories of land use will generate different needs and requirements for Council services and facilities. Council also recognises that it will incur a different level of resource expenditure to provide the necessary services and facilities.

Council believes that the existing distribution of the general rate burden through its differential rates regime is generally equitable. Council therefore proposes to continue to levy differential rates to ensure that the rate burden is distributed in similar fashion to the pattern in recent years. Council will continue to gather data and to consider this information so as to further refine this process.

To ensure that owners of land across all differential categories contribute equitably to the cost of common services, Council applies a minimum rate to each differential rate category.

### Special Rates and Charges

Council may make and levy a special rate or charge on rateable land, to help defray the cost of providing a service, facility and/or an activity where:

- the land, or the occupier of the land, has or will especially benefit from the provision of the service, facility or activity; or
- the occupier of the land, or the use made or to be made of the land, has, or will, especially contribute to the need for the service, facility or activity.

Examples of services that may necessitate a special rate or charge are, but not limited to:

- maintenance and improvements to specific infrastructure in the regions towns which are necessitated by mining operations; and
- rural fire prevention and firefighting services.





## POLICY

### Separate Rates and Charges

Council may make and levy a separate rate or charge for a service, facility or activity in the way it considers appropriate. The rate or charge may include a minimum value to be levied and may be made and levied for a service, facility or activity whether or not the service, facility or activity is supplied by the government itself.

As an example, a levy will be applied to all rateable properties in the region to ensure that Council has the capability to meet its obligations in times of natural disaster. The disaster management charge will be used to assist in funding the recurrent annual disaster management activities of Council, including those costs relating to the operation and maintenance of equipment used by Council in fulfilment of its disaster management obligations, and those costs relating to disaster prevention and disaster planning.

### Utility Charges

Council may make and levy a utility charge on any land, whether vacant or occupied, and whether or not it is rateable land; or a structure; to recover costs in relation to the provision of services and/or facilities. This includes services such as cleansing, recycling, sewerage and water charges.

Generally, utility charges will be calculated on a full cost recovery basis.

### Interest Charges

Council may impose interest on rates and charges that remain unpaid after the date for payment (i.e.: the date on which the discount period closes) and includes assessments that are making payments of outstanding rates by instalment.

Following the close of discount, interest will be calculated on daily balances of amounts outstanding and charges applied at the end of the month on a compounding basis. Interest on arrears will be calculated in accordance with Section 133 of the Local Government Regulation 2012 and will be set at the rate of 9.83% per annum.

## Application of Principles

### Levying of Rates and Charges

In accordance with Section 104-106 of the Local Government Regulation 2012, Council will issue a rates notice to the owner of the land on which a rate or charge has been applied. Rates notices shall include the date the notice was issued, the date by which time the rate must be paid, and any discounts, rebates or concessions applied.





## POLICY

Council will issue notices on a six monthly basis for the periods 1 July to 31 December and 1 January to 30 June in the respective financial year.

## Payment of Rates and Charges

### Owner Liability

Section 127 of the Local Government Regulation 2012 details the liability of the 'owner' to pay rates and charges levied against land held in their name. It also describes the liability of persons' at whose request a service is supplied to a structure or land that is not rateable land.

Where joint ownership of a property exists or other persons are liable to pay a rate, all owners or other persons are jointly and severally liable.

Rates and charges will run with the land i.e. where a change in ownership occurs, the new 'owner' of the land will become liable for payment of all future rates and charges and any existing or outstanding rates or charges.

Where land ceases to be rateable land under Section 110 of the Local Government Regulation 2012, the owner of said land immediately before it ceased to be rateable land is taken to continue as the owner of the land, and the land is taken to continue to be rateable land for the levy, collection or refund of a rate on the land for any period before it ceased to be rateable land.

### Discount

In accordance with the provisions of Section 130 of the Local Government Regulation 2012, discount at the rate of 10% shall be allowed on General Rates, excluding all special rates and charges, provided payment of the full amount of outstanding and overdue rates and interest is paid by the due date.

If Council is satisfied that a person liable to pay a rate has been prevented, by circumstances beyond the persons control, from paying the rate in time to benefit from a discount under Section 130 of the Local Government Regulation 2012, then Council under Section 130(10) of the Regulation, may still allow the discount following written application by the ratepayer.

### Methods of Payment

Council may accept the payment of rates and charges by differing methods. These may include cheque, cash, direct debit and/or other electronic means.

### Payments by Instalments

Council may allow payments by instalment where it will benefit both the individual and the collection of overdue rates and charges.





## POLICY

### Payments in Advance

Payments in advance by way of lump sum or instalments may be accepted, however interest will not be payable on any credit balances held.

## Concessions for Rates and Charges

### Principles behind concessions for Rates and Charges

In considering the application of concessions, Council will be guided by the principles of:

- the same treatment for ratepayers with similar circumstances;
- transparency by making clear the requirements necessary to receive concessions; and
- flexibility to allow Council to respond to local economic issues.

Consideration may be given by Council to granting a class concession in the event all or part of the local government area is declared a natural disaster area by the State Government.

### Purpose of Concessions

For the applicable financial year, the Council has determined that it will grant concessions for rates and charges for:-

- **eligible pensioners**, for the purpose of alleviating the rating burden on persons who are reliant on a pension;
- **certain entities whose objects do not include making a profit**, such as religious organisations, sporting clubs and show societies, on the basis that these entities provide benefits to the community, in accordance with the Rates Concession – Not For Profit Policy; and

**In its discretion, to other persons**, where, for example, they are suffering hardship to alleviate the rating burden on such persons.

## Principles used for recovering overdue rates and charges

Council will exercise its rate recovery powers in order to reduce the overall rate burden on ratepayers. It will be guided by the principle of:

- transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them meet their financial obligations;
- making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective;
- equity by having regard to providing the same treatment for ratepayers with similar circumstances; and
- flexibility by responding where necessary to changes in the local economy.





## POLICY

Section 132 of the Local Government Regulation 2012 describes an 'overdue rate' as:

"an amount of a rate payable to a local government that remains unpaid at the end of the period specified in the rate notice as the period within which the amount of the rate is payable, (including any amount of interest on the rate under Section 133 of the Regulation)".

With due regard for financial hardship, Council shall actively pursue the collection of outstanding rates and charges.

Council may use the following as a referral guide for the recovery of rates and charges:

### Standard Performance:

- Council may refer overdue rates to a mercantile agent or a solicitor for recovery.
- Generally, an account will not be referred for external recovery action unless it is \$500.00 or greater in value.

## Principles used for cost-recovery fees

Section 97 of the *Local Government Act 2009* allows Council to set cost-recovery fees.

The Council recognises the validity of fully imposing the user pays principle for its cost-recovery fees, unless the imposition of the fee is contrary to its express social, economic, environmental and other corporate goals. This is considered to be the most equitable and effective revenue approach, and is founded on the basis that the regions rating base cannot subsidise the specific users or clients of Councils regulatory products and services.

## Other matters

### General Rate Capping

Because general rates are made and levied upon the value of land determined by the Valuer-General, Council recognises that the statutory valuation process may result in unusually high valuation increases for at least some classes of land, if not for all land. Where it considers that applying the differential general rate to affected lands or classes of land will produce inequities between ratepayers or classes of ratepayer, Council may cap general rates increases for the lands or classes of land concerned.

### Physical and social infrastructure costs for new development

Council requires developers to pay reasonable and relevant contributions towards the cost of physical and social infrastructure required to support the development. Specific charges are detailed in the policies and other material supporting Councils town planning schemes.





## POLICY

These policies are based on normal anticipated growth rates. Where a new development is of sufficient magnitude to accelerate the growth rate of a specific community within the region, it may be necessary to bring forward physical and social infrastructure projects.

Where this occurs, Council expects developers to meet sufficient costs so that the availability of facilities is not adversely affected and so that existing ratepayers are not burdened with the cost of providing the additional infrastructure.

### Review of Policy

This policy will be reviewed when any of the following occur:

- the related documents are amended or replaced; or
- other circumstances as determined from time to time by a resolution of Council.

Notwithstanding the above, this policy is to be reviewed at intervals of no more than one year.

## LEGISLATIONS AND RELATED GUIDELINES

Relevant legislation with which this policy complies includes –

- *Local Government Act 2009*
- Local Government Regulation 2012
- *Land Valuation Act 2010*
- *Sustainable Planning Act 2009*
- State Planning Regulatory Provision 2012 (adopted charges)

## REFERENCES

TYPE	DOCUMENT ID/NAME
<b>POLICY</b>	Rates Concession – Not For Profit





# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

## REVENUE STATEMENT 2019-20

The preparation of a Revenue Statement is a requirement of S104(5) (a) of the *Local Government Act 2009*.

Council has noted the requirements of the following legislation which require that certain matters are included in the revenue statement.

### Local Government Regulation 2012

#### Section 172 Local Government Regulation

##### Revenue statement

##### S172 Revenue Statement

- (1) The revenue statement for a local government must state -
  - (a) if the local government levies differential general rates –
    - (i) the rating categories for rateable land in the local government area; and
    - (ii) a description of each rating category; and
  - (b) if the local government levies special rates or charges for a joint government activity – a summary of the terms of the joint government activity; and
  - (c) if the local government fixes a cost - recovery fee – the criteria used to decide the amount of the cost-recovery fee; and
  - (d) if the local government conducts a business activity on a commercial basis – the criteria used to decide the amount of the charges for the activity's goods and services.
- (2) Also the revenue statement for the financial year must include the following information for the financial year.
  - (a) an outline and explanation of the measures that the local government has adopted for raising revenue, including an outline and explanation of –
    - (i) the rates and charges to be levied in the financial year; and
    - (ii) the concessions for rates and charges to be granted in the financial year;
  - (b) whether the local government has made a resolution limiting an increase of rates and charges.



## DIFFERENTIAL GENERAL RATES 2019/2020

In accordance with *Local Government Regulation 2012, Chapter 4 Rates and Charges Part 5 Differential Rates*; Isaac Regional Council will make and levy a differential general rate for the financial year ending 30 June 2020, taking into consideration the following aspects:

- Council recognises that different categories of land use will generate different needs and requirements for Council services and facilities. Council also recognises that it will incur a different level of resource expenditure to provide the necessary services and facilities.
- Council has considered the consequences of adopting 'one' General Rate and acknowledges that to do so would seriously disturb the relative distribution of the rate burden.
- Although a 'single general rate' would provide simplicity, its adoption would necessitate Council setting a high minimum rate to deal with the fact that land values in towns and villages are very low in relation to rural land but those who live in towns and villages have greater access to Council services.
- Council proposes therefore to continue to levy differential general rates to ensure that the rate burden is distributed in a similar fashion to the pattern in prior years. Council will continue to gather data and to consider this information so as to further refine this process.
- To ensure that owners of land across all differential categories contribute equitably to the cost of common services, Council applies a minimum rate to each differential rating category.
- Historically Council has maintained its minimum rates at very low levels, given the standards of services it provides; but Council cannot continue to do this without compromising or reducing those standards. Council therefore proposes to increase the minimum rates over a period of years, to enable it at least to maintain the current standards of services it provides.

For the purpose of this document generally, the term "town plan" means the Town Planning Scheme for the former Shire of Broadsound, the former Shire of Nebo and the former Shire of Belyando incorporating all the amendments up to and including 30 June 2018. For avoidance of doubt, and for the purposes of interpreting and applying this statement, the term "town plan" will continue to mean the said town planning scheme, notwithstanding that it may be replaced by a new town planning scheme before 30 June 2019.

Pursuant to section 81 of the *Local Government Regulation 2012*, the categories into which rateable land is categorised, and a description of those categories, is as follows:

### **Category 1    PPR Urban Land – Isaac Towns (Valuation \$0 - \$40,000)**

**Description:** Land used for residential purposes as the owner's principal place of residence where located in the town areas of the Region as described in the town plan and having a rateable value of between \$0 and \$40,000 other than land included in category 15 to 21.





**Category 2    PPR Urban Land – Isaac Towns (Valuation \$40,001 - \$48,500)**

**Description:** Land used for residential purposes as the owner's principal place of residence where located in the town areas of the Region as described in the town plan and having a rateable value between \$40,001 and \$48,500 other than land included in category 15 to 21.

**Category 3    PPR Urban Land – Isaac Towns (Valuation \$48,501- \$61,000)**

**Description:** Land used for residential purposes as the owner's principal place of residence where located in the town areas of the Region as described in the town plan and having rateable value between \$48,501 and \$61,000 other than land included in category 15 to 21.

**Category 4    PPR Urban Land – Isaac Towns (Valuation > \$61,000)**

**Description:** Land used for residential purposes as the owner's principal place of residence where located in the town areas of the Region as described in the town plan and having a rateable value greater than \$61,000 other than land included in category 15 to 21.

**Category 5    NPPR Urban Land – Isaac Towns (Valuation \$0 - \$40,000)**

**Description:** Land used for residential purposes other than as the owner's principal place of residence where located in the town areas of the Region as described in the town plan and having a rateable value of between \$0 and \$40,000 other than land included in category 15 to 21

**Category 6    NPPR Urban Land – Isaac Towns (Valuation \$40,001- \$48,500)**

**Description:** Land used for residential purposes other than as the owner's principal place of residence where located in the town areas of the Region as described in the town plan and having a rateable value between \$40,001 and \$48,500 other than land included in category 15 to 21.

**Category 7    NPPR Urban Land – Isaac Towns (Valuation \$48,501- \$61,000)**

**Description:** Land used for residential purposes other than as the owner's principal place of residence where located in the town areas of the Region as described in the town plan and having a rateable value between \$48,501 and \$61,000 other than land included in category 15 to 21.



**Category 8 NPPR Urban Land – Isaac Towns (Valuation > \$61,000)**

**Description:** Land used for residential purposes other than as the owner's principal place of residence where located in the town areas of the Region as described in the town plan and having a rateable value greater than \$61,000 other than land included in category 15 to 21.

**Category 9 Commercial / Industrial**

**Description:** Land used, or having the potential for use by virtue of improvements or activities conducted thereon, for commercial or industrial purposes.

**Category 10 Rural Residential**

**Description:** Land used for residential purposes where located outside of the town areas of Carmila, Clermont, Coppabella, Dysart, Glenden, Middelmount, Moranbah, Nebo and St. Lawrence as described in the town plan.

**Category 11 Rural Land – Animal Husbandry**

**Description:** Land used for the purpose of animal husbandry, including land with a Department of Natural Resources, Energy and Mines Land Use Code between 60 and 70.

**Category 12 Rural Land – Agriculture and Cropping**

**Description:** Land used for agricultural and cropping purposes, including land with a Department of Natural Resources, Energy and Mines Land Use code between 71 to 84, other than land used for the growing of sugar cane.

**Category 13 Rural Land – Cane / Timber**

**Description:** Land that is used for growing sugar cane, including land with a Department of Natural Resources and Mines Land Use Code 75 – Sugar Cane, and land used for timber or timber related industries with a Department of Natural Resources and Mines Land Use Code 88 – Forestry of Logs.

**Category 14 Rural Other**

**Description:** Rural land that does not fall within any other rural category.





**Category 15 Multi Unit (2-4) Land**

**Description:** Land, used for residential purposes with between two (2) and four (4) dwellings / units, where located in the town areas of the Region as described in the town plan.

**Category 16 Multi Unit (5-9) Land**

**Description:** Land, used for residential purposes with between five (5) and nine (9) dwellings / units, where located in the town areas of the Region as described in the town plan.

**Category 17 Multi Unit (10-14) Land**

**Description:** Land, used for residential purposes with between ten (10) and fourteen (14) dwellings / units, where located in the town areas of the Region as described in the town plan.

**Category 18 Multi Unit (15-19) Land**

**Description:** Land, used for residential purposes with between fifteen (15) and nineteen (19) dwellings / units, where located in the town areas of the Region as described in the town plan.

**Category 19 Multi Unit (20-25) Land**

**Description:** Land, used for residential purposes with between twenty (20) and twenty five (25) dwellings / units, where located in the town areas of the Region as described in the town plan.

**Category 20 Multi Unit (26-50) Land**

**Description:** Land, used for residential purposes with between twenty six (26) and fifty (50) dwellings / units, where located in the town areas of the Region as described in the town plan other than land included in category 22.

**Category 21 Multi Unit (>50) Land**

**Description:** Land, used for residential purposes with more than fifty (50) dwellings / units, where located in the town areas of the Region as described in the town plan other than land included in categories 22 to 30.



**Category 22 Barracks & Quarters / Caravan Parks (50-120)**

**Description:** Land used in whole or in part to provide long term accommodation in rooms, suites and / or caravan sites for persons employed in or working in association with a particular industry containing fifty (50) to one hundred and twenty (120) accommodation rooms, suites and / or caravan sites.

**Category 23 Barracks & Quarters / Caravan Parks (121-250)**

**Description:** Land used in whole or in part to provide long term accommodation in rooms, suites and / or caravan sites for persons employed in or working in association with a particular industry containing one hundred and twenty one (121) to two hundred and fifty (250) accommodation rooms, suites and / or caravan sites.

**Category 24 Barracks & Quarters / Caravan Parks (251-350)**

**Description:** Land used in whole or in part to provide long term accommodation in rooms, suites and / or caravan sites for persons employed in or working in association with a particular industry containing two hundred and fifty one (251) to three hundred and fifty (350) accommodation rooms, suites and / or caravan sites.

**Category 25 Barracks & Quarters / Caravan Parks (351-450)**

**Description:** Land used in whole or in part to provide long term accommodation in rooms, suites and / or caravan sites for persons employed in or working in association with a particular industry containing three hundred and fifty one (351) to four hundred and fifty (450) accommodation rooms, suites and / or caravan sites.

**Category 26 Barracks & Quarters / Caravan Parks (451-650)**

**Description:** Land used in whole or in part to provide long term accommodation in rooms, suites and / or caravan sites for persons employed in or working in association with a particular industry containing four hundred and fifty one (451) to six hundred and fifty (650) accommodation rooms, suites and / or caravan sites.





**Category 27 Barracks & Quarters / Caravan Parks (651-850)**

**Description:** Land used in whole or in part to provide long term accommodation in rooms, suites and / or caravan sites for persons employed in or working in association with a particular industry containing six hundred and fifty one (651) to eight hundred and fifty (850) accommodation rooms, suites and / or caravan sites.

**Category 28 Barracks & Quarters / Caravan Parks (851-1,200)**

**Description:** Land used in whole or in part to provide long term accommodation in rooms, suites and / or caravan sites for persons employed in or working in association with a particular industry containing eight hundred and fifty-one (851) to one thousand two hundred (1,200) accommodation rooms, suites and / or caravan sites.

**Category 29 Barracks & Quarters / Caravan Parks (1,201-2,000)**

**Description:** Land used in whole or in part to provide long term accommodation in rooms, suites and / or caravan sites for persons employed in or working in association with a particular industry containing one thousand two hundred and one (1,201) to two thousand (2,000) accommodation rooms, suites and / or caravan sites.

**Category 30 Barracks & Quarters / Caravan Parks (>2,000)**

**Description:** Land used in whole or in part to provide long term accommodation in rooms, suites and / or caravan sites for persons employed in or working in association with a particular industry containing more than two thousand (2,000) accommodation rooms, suites and / or caravan sites.

**Category 31 Coal Mining (30-100)**

**Description:** Land, with a rateable valuation greater than \$45,000, which is:-

- (a) a mining lease issued pursuant to the Mining Resources Act which forms part of a coal mine with between 30 and 100 employees and / or contractors as at 1 July 2019; or
- (b) a coal mine with between 30 and 100 employees and / or contractors as at 1 July 2019.



**Category 32 Coal Mining (101-250)**

**Description:** Land, with a rateable valuation greater than \$45,000, which is:-

- (a) a mining lease issued pursuant to the Mining Resources Act which forms part of a coal mine with between 101 and 250 employees and / or contractors as at 1 July 2019; or
- (b) a coal mine with between 101 and 250 employees and / or contractors as at 1 July 2019.

**Category 33 Coal Mining (251-350)**

**Description:** Land, with a rateable valuation greater than \$45,000, which is:-

- (a) a mining lease issued pursuant to the Mining Resources Act which forms part of a coal mine with between 251 and 350 employees and / or contractors as at 1 July 2019; or
- (b) a coal mine with between 251 and 350 employees and / or contractors as at 1 July 2019.

**Category 34 Coal Mining (351-450)**

**Description:** Land, with a rateable valuation greater than \$45,000, which is:-

- (a) a mining lease issued pursuant to the Mining Resources Act which forms part of a coal mine with between 351 and 450 employees and / or contractors as at 1 July 2019; or
- (b) a coal mine with between 351 and 450 employees and / or contractors as at 1 July 2019.

**Category 35 Coal Mining (451-550)**

**Description:** Land, with a rateable valuation greater than \$45,000, which is:-

- (a) a mining lease issued pursuant to the Mining Resources Act which forms part of a coal mine with between 451 and 550 employees and / or contractors as at 1 July 2019; or
- (b) a coal mine with between 451 and 550 employees and / or contractors as at 1 July 2019.





**Category 36 Coal Mining (551-650)**

**Description:** Land, with a rateable valuation greater than \$45,000, which is:-

- (a) a mining lease issued pursuant to the Mining Resources Act which forms part of a coal mine with between 551 and 650 employees and / or contractors as at 1 July 2019; or
- (b) a coal mine with between 551 and 650 employees and / or contractors as at 1 July 2019.

**Category 37 Coal Mining (651- 800)**

**Description:** Land, with a rateable valuation greater than \$45,000, which is:-

- (a) a mining lease issued pursuant to the Mining Resources Act which forms part of a coal mine with between 651 and 800 employees and / or contractors as at 1 July 2019; or
- (b) a coal mine with between 651 and 800 employees and / or contractors as at 1 July 2019.

**Category 38 Coal Mining (801-900)**

**Description:** Land, with a rateable valuation greater than \$45,000, which is:-

- (a) a mining lease issued pursuant to the Mining Resources Act which forms part of a coal mine with between 801 and 900 employees and / or contractors as at 1 July 2019; or
- (b) a coal mine with between 801 and 900 employees and / or contractors as at 1 July 2019.

**Category 39 Coal Mining (901-1,000)**

**Description:** Land, with a rateable valuation greater than \$45,000, which is:-

- (a) a mining lease issued pursuant to the Mining Resources Act which forms part of a coal mine with between 901 and 1,000 employees and / or contractors as at 1 July 2019; or
- (b) a coal mine with between 901 and 1,000 employees and / or contractors as at 1 July 2019.



**Category 40 Coal Mining (1,001-1,400)**

**Description:** Land, with a rateable valuation greater than \$45,000, which is:-

- (a) a mining lease issued pursuant to the Mining Resources Act which forms part of a coal mine with between 1,001 and 1,400 employees and / or contractors as at 1 July 2019; or
- (b) a coal mine with between 1,001 and 1,400 employees and / or contractors as at 1 July 2019.

**Category 41 Coal Mining (1,401-2,000)**

**Description:** Land, with a rateable valuation greater than \$45,000, which is:-

- (a) a mining lease issued pursuant to the Mining Resources Act which forms part of a coal mine with between 1,401 and 2,000 employees and / or contractors as at 1 July 2019; or
- (b) used for the purpose of a coal mine with between 1,401 and 2,000 employees and / or contractors as at 1 July 2019.

**Category 42 Coal Mining (2,001-2,500)**

**Description:** Land, with a rateable valuation greater than \$45,000, which is:-

- (a) a mining lease issued pursuant to the Mining Resources Act which forms part of a coal mine with between 2,001 and 2,500 employees and / or contractors as at 1 July 2019; or
- (b) used for the purpose of a coal mine with between 2,001 and 2,500 employees and / or contractors as at 1 July 2019.

**Category 43 Coal Mining (>2,500)**

**Description:** Land, with a rateable valuation greater than \$45,000, which is:-

- (a) a mining lease issued pursuant to the Mining Resources Act which forms part of a coal mine with more than 2,500 employees and / or contractors as at 1 July 2019; or
- (b) used for the purpose of a coal mine with more than 2,500 employees and / or contractors as at 1 July 2019.





**Category 44 Other Coal**

**Description:** Land that is used for or in association with coal mining, other than land included in Categories 31 to 43.

**Category 45 Quarries (<100,000)**

**Description:** Land used for the purpose of conducting an industry which may involve dredging, excavating, quarrying, sluicing or other modes of winning less than 100,000 tonnes of material per annum from the earth, other than land included in categories 31 to 44.

**Category 46 Quarries (>= 100,000)**

**Description:** Land used for the purpose of conducting an industry which may involve dredging, excavating, quarrying, sluicing or other modes of winning 100,000 tonnes or more of material per annum, other than land included in categories 31 to 44.

**Category 47 Other Mines / Extractive Land**

**Description:** Land used, or having the potential for use by virtue of improvements or activities conducted thereon, for extractive or mining industries purposes not included in categories 31 to 46.

**Category 48 Transport Terminal**

**Description:** Land used for the purpose of a transport terminal. A terminal may be defined as any facility where passengers and freight are assembled or dispersed.

**Category 49 Noxious and Hazardous Industries (<50)**

**Description:** Land used for the purpose of noxious, offensive and hazardous industries including concrete batching plants and explosive industries with less than 50 employees or contractors.

**Category 50 Noxious and Hazardous Industries (>=50)**

**Description:** Land used for the purpose of noxious, offensive and hazardous industries including concrete batching plants and explosive industries with more than 50 employees or contractors.



**Category 51 Shopping Centres**

**Description:** Land used for the purpose of a shopping centre.

**Category 52 Gas Extraction / Processing (0-20,000)**

**Description:** Land, with an area of 20,000 hectares or less, which is:-

- (a) a petroleum lease issued pursuant to the *Petroleum Act 1923* or *Petroleum (Production and Safety) Act 2004* for the extraction of gas;
- (b) used, or intended to be used, for the extraction, processing or transportation of gas; or
- (c) used, or intended to be used, for any purpose ancillary to, or associated with, the extraction, processing or transportation of gas, such as water storage or pipelines.

**Category 53 Gas Extraction / Processing (>20,000)**

**Description:** Land, with an area greater than 20,000 hectares, which is:-

- (a) a petroleum lease issued pursuant to the *Petroleum Act 1923* or *Petroleum (Production and Safety) Act 2004* for the extraction of gas;
- (b) used, or intended to be used, for the extraction, processing or transportation of gas; or
- (c) used, or intended to be used, for any purpose ancillary to, or associated with, the extraction, processing or transportation of gas, such as water storage or pipelines.

**Category 54 Feedlots (4,000-12,000)**

**Description:** Land used for feedlot purposes with a licensed carrying capacity of 4,000 to 12,000 Standard Cattle Units (SCUs).

**Category 55 Feedlots (>12,000)**

**Description:** Land used for feedlot purposes with a licensed carrying capacity of more than 12,000 Standard Cattle Units (SCUs).





**Category 56 Power Generation (0 – 100 Megawatts)**

**Description:** Land used or intended to be used for or ancillary to the generation of electricity from a facility with an output capacity of 100 Megawatts or less (excluding transformers / substations).

**Category 57 Power Generation (101 – 200 Megawatts)**

**Description:** Land used or intended to be used for or ancillary to the generation of electricity from a facility with an output capacity of between 101 and 200 Megawatts (excluding transformers / substations).

**Category 58 Power Generation (201 MW +)**

**Description:** Land used or intended to be used for or ancillary to the generation of electricity from a facility with an output capacity equal to or greater than 201 Megawatts (excluding transformers / substations).

**Coal Mining**

A Coal Mine in the above categories is defined as land that is the subject of a coal mining lease (issued pursuant to the *Mineral Resources Act 1989*) or other form of tenure that was used, is used, or intended to be used: -

- as a coal mine (or for purposes ancillary or associated with coal mining such as, for example, washing down, stockpiling, haulage, water storage and rehabilitation); or
- in conjunction with other land (the subject of a coal mining lease) as part of an integrated coal mining operation.

An integrated coal mining operation is defined as land contained in more than one mining lease issued pursuant to the *Mineral Resources Act 1989* for the extraction of coal, or other form of tenure, which land was used, is used, or intended to be used in an integrated manner for the purposes of coal mining or purposes ancillary or associated with coal mining such as, for example, washing down, stockpiling, haulage, water storage and rehabilitation.

**Department of Natural Resources and Mines Land Use Code**

Where the Council makes reference to land use code in the description of a rating category, that reference is to the Department of Natural Resources and Mines Land Use Codes set out in Appendix A.

**Identification of Land**

The Council delegates to the Chief Executive Officer, pursuant to section 81(4) and (5) of the *Local Government Regulation 2012*, the power of identifying the rating category to which each parcel of rateable land belongs.



## Principal Place of Residence (PPR)

For the sake of clarity, in identifying the rating category to which residential land belongs, the Council will assume that where a ratepayer's postal address is not the same as the property address, the land will not be the ratepayer's principal place of residence (PPR).

In these circumstances, if a ratepayer considers that the land is their PPR, the ratepayer must submit an application to Council using the prescribed form. This form can be obtained from any of Council's offices or on Council's website [www.isaac.qld.gov.au](http://www.isaac.qld.gov.au).

Once completed the form should be returned to council together with any two of the following documents indicating residency at the property from the time of occupation:

- Confirmation of electoral enrolment
- A telephone or electricity account in the owner/s name addressed to the property
- Other legal documentation to confirm residency at the dwelling or unit
- Current driver's license showing dwelling or unit address

If the postal address is a PO Box the document must include the property address.

## Adoption of differential general rates for 2019-20

The differential rates set out in the following table have been adopted for 2019/2020:

	Category	Cents in the dollar of Unimproved Valuation 2019/20	Minimum General Rate 2019/20
Category 1	• PPR Urban Land – Isaac Towns (Valuation \$0 - \$40,000)	2.2330	\$713.00
Category 2	• PPR Urban Land – Isaac Towns (Valuation \$40,001 - \$48,500)	1.9285	\$802.00
Category 3	• PPR Urban Land – Isaac Towns (Valuation \$48,501 - \$61,000)	1.8778	\$964.00
Category 4	• PPR Urban Land – Isaac Towns (Valuation > \$61,000)	0.8222	\$1,177.50
Category 5	• NPPR Urban Land – Isaac Towns (Valuation \$0 - \$40,000)	2.6796	\$855.00
Category 6	• NPPR Urban Land – Isaac Towns (Valuation \$40,001 - \$48,500)	2.3142	\$962.00
Category 7	• NPPR Urban Land – Isaac Towns (Valuation \$48,501 - \$61,000)	2.2533	\$1,157.00
Category 8	• NPPR Urban Land – Isaac Towns (Valuation > \$61,000)	0.9866	\$1,413.00
Category 9	• Commercial / Industrial	2.2395	\$1,034.50
Category 10	• Rural Residential	0.6610	\$713.00
Category 11	• Rural Land – Animal Husbandry	0.4580	\$713.00
Category 12	• Rural Land – Agriculture & Cropping	0.4527	\$713.00
Category 13	• Rural Land – Cane / Timber	1.0792	\$713.00
Category 14	• Rural Other	0.5713	\$713.00
Category 15	• Multi Unit (2 – 4) Land	2.1522	\$1,424.00
Category 16	• Multi Unit (5 – 9) Land	3.8246	\$3,561.00
Category 17	• Multi Unit (10 – 14) Land	4.9282	\$7,119.00
Category 18	• Multi Unit (15 – 19) Land	5.9626	\$10,678.50
Category 19	• Multi Unit (20 – 25) Land	3.9702	\$14,236.50
Category 20	• Multi Unit (26 – 50) Land	2.6094	\$18,512.50
Category 21	• Multi Unit (> 50) Land	7.0900	\$36,298.50
Category 22	• Barracks & Quarters / Caravan Parks (50 – 120)	13.1129	\$25,322.00
Category 23	• Barracks & Quarters / Caravan Parks (121 – 250)	15.9134	\$61,277.00



	Category	Cents in the dollar of Unimproved Valuation 2019/20	Minimum General Rate 2019/20
Category 24	• Barracks & Quarters / Caravan Parks (251 – 350)	28.3797	\$127,113.50
Category 25	• Barracks & Quarters / Caravan Parks (351 – 450)	47.9422	\$177,755.50
Category 26	• Barracks & Quarters / Caravan Parks (451 – 650)	54.7370	\$228,398.00
Category 27	• Barracks & Quarters / Caravan Parks (651 – 850)	70.8791	\$329,682.00
Category 28	• Barracks & Quarters / Caravan Parks (851 – 1,200)	70.8791	\$430,966.50
Category 29	• Barracks & Quarters / Caravan Parks (1,201 – 2,000)	82.2150	\$608,212.50
Category 30	• Barracks & Quarters / Caravan Parks (> 2,000)	82.2150	\$981,024.50
Category 31	• Coal Mining (30 – 100)	8.6012	\$94,654.00
Category 32	• Coal Mining (101 – 250)	9.8866	\$157,756.00
Category 33	• Coal Mining (251 – 350)	9.8866	\$197,194.50
Category 34	• Coal Mining (351 – 450)	7.8776	\$223,487.50
Category 35	• Coal Mining (451 – 550)	9.5264	\$243,207.00
Category 36	• Coal Mining (551 – 650)	9.3616	\$289,218.50
Category 37	• Coal Mining (651 – 800)	9.1216	\$315,511.00
Category 38	• Coal Mining (801 – 900)	9.5687	\$354,950.50
Category 39	• Coal Mining (901 – 1,000)	9.5687	\$420,682.00
Category 40	• Coal Mining (1,001 – 1,400)	9.5867	\$460,121.50
Category 41	• Coal Mining (1,401 – 2,000)	10.0828	\$506,134.00
Category 42	• Coal Mining (2,001 – 2,500)	16.2519	\$565,292.00
Category 43	• Coal Mining (> 2,500)	16.2519	\$604,731.00
Category 44	• Other Coal	7.9490	\$49,956.50
Category 45	• Quarries (< 100,000)	0.6255	\$13,072.00
Category 46	• Quarries (>= 100,000)	0.6890	\$27,677.50
Category 47	• Other Mines / Extractive Land	7.3409	\$890.50
Category 48	• Transport Terminal	5.0682	\$1,844.50
Category 49	• Noxious and Hazardous Industries (< 50)	5.7176	\$3,074.50
Category 50	• Noxious and Hazardous Industries (>= 50)	72.8099	\$108,325.00
Category 51	• Shopping Centres	4.8864	\$6,773.00
Category 52	• Gas Processing (0 – 20,000)	96.5917	\$32,865.50
Category 53	• Gas Processing (> 20,000)	59.5909	\$200,843.50
Category 54	• Feedlots (4,000 – 12,000)	0.5860	\$8,676.50
Category 55	• Feedlots (> 12,000)	0.5860	\$17,353.50
Category 56	• Power Generation (0 – 100) Megawatts	2.5375	\$15,225.00
Category 57	• Power Generation (101 – 200) Megawatts	5.0750	\$35,525.00
Category 58	• Power Generation (201 +) Megawatts	7.6125	\$76,125.00



## LIMITATION OF INCREASE IN RATES LEVIED 2019/2020

In accordance with section 116 of the *Local Government Regulation 2012*, for the 2019/20 financial year increases in differential general rates for categories 1 – 14 will be capped at 30% and increases in differential general rates for categories 48 to 50 will be capped at 40%.

## SEPARATE CHARGES 2019/2020

### Separate Charge – Disaster Management

In accordance with section (94)(1)(b) of the *Local Government Act 2009*, Council levies a disaster management separate charge of \$25.38 per rateable assessment, to be levied equally on all rateable assessments in Council's area. The disaster management separate charge will be used solely to assist in funding the recurrent annual disaster management activities of Council, including those costs relating to the operation and maintenance of equipment used by Council in fulfilment of its disaster management obligations, and those costs relating to disaster prevention and disaster planning.

## SPECIAL RATES AND CHARGES 2019/2020

### Special Charge(s) – Rural Fire Brigade Districts (Ilbilbie, West Hill, Orkatie, Carmila West, Carmila / Flaggy Rock, Clairview, Nebo and St Lawrence)

In accordance with Section 128A of the *Fire and Emergency Services Act 1990* and Sections 92 and 94(1)(b) of the *Local Government Act 2009*, Council make and levy a special charge for the purpose of raising revenue for each Rural Fire Brigade as set out in the table below.

The overall plan for the services, facilities and activities in respect of which the special charge is made and levied shall be identified as follows:

- The rateable land to which the special charge applies is land within the areas separately described on a cadastral map titled 'Map Showing Rural Fire Brigades and Urban Fire Brigades in Isaac Regional Council'.
- The service facility or activity for which the special charge is made is for the provision of firefighting services in the defined benefit areas.
- The time for implementing the overall plan is one (1) year ending 30 June 2020. However, provision of firefighting services is an ongoing activity, and further special charges are expected to be made in future years.
- The works and services specified in the overall plan will be carried out or provided during the year ending on 30 June 2020.
- The special charge is intended to raise all funds necessary to carry out the overall plan.





The occupier of the land to be levied with the special charge has specially benefited, or will specially benefit, from the implementation of the overall plan, comprising firefighting services, because the brigades are in charge of firefighting and fire prevention under the *Fire and Emergency Services Act 1990* and whose services could not be provided or maintained without the imposition of the special charge. The amount of the special charge to be levied (per parcel) is:

Rural Fire Brigade District	Special Charge
Ilbilbie	\$ 20.00
West Hill	\$ 25.00
Orkobie	\$ 25.00
Carmila West	\$ 25.00
Carmila	\$ 25.00
Clairview	\$ 20.00
Flaggy Rock	\$ 25.00
Nebo	\$ 20.00
St Lawrence	\$ 20.00

## WASTE MANAGEMENT, SEWERAGE AND WATER UTILITY CHARGES 2019-20

### Waste Management

#### Domestic Waste and Recycling Services

In accordance with Sections 92 and 94(1) (b) of the *Local Government Act 2009*, Council will make and levy a domestic waste management charge and a recycling charge for the provision of refuse removal from all lands, within the designated waste and recycling collection areas and serviced by Council or its nominated contractor. Council will levy on the owner a per annum charge per dwelling, unit or flat within the designated waste and recycling area regardless of whether the ratepayer chooses to use the domestic general waste and / or recycling services Council makes available.

The number of charges levied to a domestic property shall be the number of bins the Chief Executive Officer or delegate considers necessary; or the number of bins the owner requests, whichever is the greater.

#### Residential Premises – Multi-Unit Dwellings

All multi-unit dwelling residential premises located within the designated waste and recycling collection areas and serviced by Council or its nominated contractor will be provided with a waste collection service per dwelling, unit or flat by council or its nominated contractor.



The maximum allowable number of Mobile Garbage Bins (MGB) at a multi-unit dwelling will be determined by an Isaac Waste Services authorised officer following assessment of on-site storage facilities based on the suitability of, and access to, kerbside presentation / service point(s).

If there is no satisfactory kerbside location for presentation of, or service of MGB's, at the discretion of an Isaac Waste Service's authorised officer bulk refuse and recycling may be provided to multi-unit dwellings.

The number of bulk bins, size of bulk bins and frequency of bin services provided will vary according to the size of the development.

An Isaac Waste Services authorised officer will determine the number and size of bulk waste bins, and the frequency of the bulk bin waste service.

The **domestic general waste collection and recycling charge** is for:

- Emptying the MGB once per week for domestic general waste.
- Emptying the MGB fortnightly for recyclables.

### **Commercial Waste and Recycling Services**

In accordance with Sections 92 and 94(1) (b) of the *Local Government Act 2009*, Council will make and levy a commercial waste management charge and a recycling charge for the provision of refuse removal from all lands, within the designated waste and recycling collection areas and serviced by Council or its nominated contractor. Council will levy on the owner a per annum charge of one waste collection service\* per property within the designated waste and recycling area regardless whether the ratepayer chooses to use the commercial waste and / or recycling services Council makes available.

Additional bins may be provided on application and at the discretion of an Isaac Waste Services authorised officer. Should application be denied or at the option of the commercial and industrial users, arrangements for refuse removal and disposal services are to be made with an approved contractor if their needs exceed this level. A disposal fee applied in accordance with Council's adopted Schedule of Fees and Charges will be charged to defray the cost of handling the commercial and industrial wastes separately collected by the contractor and deposited at any of Council's refuse disposal facilities.

\* For the purposes of this charge Units held under a Community Titles Scheme operating as a hotel / motel will be considered Commercial.

The **commercial waste collection and recycling charge** is for:

- Emptying the MGB once per week for commercial waste.
- Emptying the MGB fortnightly for recyclables.





## Schedule of Waste Collection and Recycling Charges

### Service

Domestic Services	Annual Charge
General Waste Service	\$370.48
Recyclable Waste Service	\$ 92.60

Commercial Services	Annual Charge
Commercial Waste Service	\$422.84
Recyclable Waste Service	\$ 92.60

Multi-Unit Dwellings	Annual Charge
General Waste Service	\$370.48
Recyclable Waste Service	\$ 92.60

### Additional Services

Additional services may be provided on application and will be charged on a per service per lift per annum rate as listed in the schedule of waste and recycling charges above.

### Services Outside the designated waste and recycling collection areas

Domestic properties outside the designated waste and recycling collection areas can be provided with the following waste and recycling services providing the property is located along the route travelled by council or its nominated contractor upon application. Such arrangements are at the sole discretion of an Isaac Waste Services authorised officer and may change subject to route changes by Council or its nominated contractor.

The **domestic general waste collection and recycling charge** is for:

- Emptying the MGB once per week for domestic general waste.
- Emptying the MGB fortnightly for recyclables.

### Service

Domestic Services	Annual Charge
General Waste Service – per service per lift	\$370.48
Recyclable Waste Service – per service per lift	\$ 92.60

### Commencement Date for Full Charges

Refuse and recycling charges will be effective from the date of commencement of service or the date of the final inspection certificate and / or certification of classification issued, whichever is the sooner.

### Damaged, Lost or Stolen Wheelie Bins

The property owner is responsible for the security and maintenance of bins supplied and the repair and / or replacement of any such wheelie bin that may be damaged, lost or stolen.



## Sewerage

In accordance with Sections 92 and 94(1)(b) of the *Local Government Act 2009*, Council will make and levy a sewerage charge on each property, both vacant and occupied, that Council has or is able to provide with sewerage services.

In order to reflect the different operating costs a separate charge will be made for Dysart, Middlemount, Clermont, Moranbah, Glenden and Nebo. Generally, sewerage charges will be calculated on a full cost recovery basis.

**Residential properties which contain a single dwelling**, including individual lots which form part of a body corporate under the *Body Corporate and Community Management Act* and *Building Units Group Titles Act*, shall be charged a single pedestal charge for the first pedestal installed and then the appropriate charge for each additional pedestal as per the table below.

**Residential properties which contain multiple dwellings on a single title**, not including individual lots which form part of a body corporate under the *Body Corporate and Community Management Act* and *Building Units Group Titles Act*, shall, for each dwelling, be charged one pedestal charge for the first pedestal installed and then the appropriate charge for each additional pedestal as per the table below.

**Caravan parks, quarters and barracks and motels**, providing single room accommodation (that is capacity to house one individual only) will be charged one pedestal charge for every three pedestals installed in individual rooms for quarters and barracks (excluding Nebo and Glenden, where one pedestal charge will be charged for each pedestal installed), and one pedestal charge for each individual pedestal for Caravan Parks and Motels.

**Commercial properties**, excluding caravan parks, quarters, barracks and motels, but including individual lots which form part of a body corporate under the *Body Corporate and Community Management Act* and *Building Units Group Title Act*, shall be charged the applicable pedestal charge for each pedestal that is connected to the sewerage system.

**Vacant land**, to which the Council provides, or is able to provide, sewerage services shall be charged the appropriate charges as per the table below.

Where sewerage services are provided to the common property of scheme land within the meaning of the *Body Corporate and Community Management Act 1997*, the body corporate shall be levied a charge on each pedestal.

Normal charges will apply for pedestals and urinals in all amenity block complex(s) and public toilets. Premises subject to this policy must submit themselves to annual inspection to be conducted by Council's Environmental Health Officer to determine eligibility. Refusal of an inspection will result in normal charges applying for each pedestal.

A urinal will be deemed to be the equivalent of a pedestal if it is 600mm long or less. For each 600mm or part thereof, a charge equal to that per pedestal will be levied – e.g. 1200mm = two (2) charges: 1350mm = three (3) charges.

Council will, at its discretion, view a premises used by minor clubs and organisations as vacant land and charge accordingly. This view is to reflect the intermittent or occasional use of such premise.





The amount of the sewerage charge (per pedestal) is:

Charge	Dysart	Middlemount	Clermont	Moranbah	Nebo	Glenden
Single Dwelling	\$731.20	\$691.56	\$862.16	\$674.84	\$549.40	\$579.60
Commercial & Other Premises	\$731.20	\$691.56	\$862.16	\$674.84	\$549.40	\$579.60
Caravan Parks, Quarters, Barracks & Motels	\$731.20	\$691.56	\$211.64	\$130.88	\$137.36	\$144.92
Additional Pedestals - residential	\$365.60	\$345.76	\$547.88	\$386.60	\$549.40	\$579.60
Additional Pedestals – commercial	\$731.20	\$691.56	\$547.88	\$386.60	\$549.40	\$579.60
Vacant Land	\$365.60	\$345.76	\$589.20	\$358.80	\$274.72	\$289.80
Garbage Disposal Unit – Commercial	N/A	N/A	\$673.68	\$494.76	N/A	N/A
Garbage Disposal Unit – Dwellings	N/A	N/A	\$275.72	\$217.24	N/A	N/A

### Commencement Date for Full Charges

Sewerage utility charges will be effective from the date of the final inspection of sewerage pedestals or the date of the final inspection and / or certification of classification issued, whichever is the sooner.

### Water Charges

In accordance with Sections 92 and 94(1)(b) of the *Local Government Act 2009*, Council will make and levy a water charge in the manner described hereafter.

The water charge will be levied on all land within the Region, whether vacant or occupied, to which Council:

- (a) supplies water; or
- (b) is prepared to supply water.

All such charges levied shall be used to defray the costs associated with the operation, maintenance and management of the water supply system.

The basis of the water charges is:

- an **Infrastructure Charge** which, goes toward the cost of owning, operating, maintaining and managing the water supply facilities and networks in eight communities across Isaac; and
- a **Consumption Charge** for each kilolitre of water used

The *Infrastructure Charge* shall be calculated in accordance with the number of *Chargeable Units* applicable to the particular use of land. The charge per *Chargeable Unit* will differ depending on the locality in which the land is located.

The *Chargeable Unit* value of each land use has been determined on a basis that recognises that certain premises will use water at a greater level than other premises because of the nature of the use to which the land is put.



The *Infrastructure Charge* for each locality is listed below:

Locality	Charge Per Chargeable Unit
Dysart	\$220.00
Middlemount	\$230.00
St Lawrence	\$240.00
Carmila	\$240.00
Nebo	\$180.00
Glenden	\$180.00
Clermont	\$240.00
Moranbah	\$210.00

The charges to be applied for water consumption per chargeable unit per 6 months are as follows:

Consumption charges per 6 months	Charge (\$/KI)
0 – 37.5KI	\$0.40
37.5 – 75KI	\$1.30
>75KI	\$1.80

Meters will be read half-yearly and consumption charges will be retrospectively charged on the water notice issued based on billing periods ending December and June each financial year.

So far as the reading of water meters is concerned, in accordance with Section 102 of the *Local Government Regulation 2012*, water meters are taken to have been read during the period that starts 2 weeks before, and ends 2 weeks after, the day on which the water meters are actually read.

Where meter readings record consumption other than in the current financial year the charge to apply for the consumption of water shall be the charge applicable for the year when the consumption occurred.

In the case where a meter is found to be faulty, the Chief Executive Officer shall make such arrangements as he / she considers equitable to cause a suitable estimate of usage to be made.





## Chargeable Units for each land use

Dysart, Middlemount, St Lawrence, Carmila and Greenhill Water Schemes – Type of Premises	Chargeable Units
Temporary Single Persons Quarters / Transportable Units / Dongas (not ensuited)	1 unit per 2 rooms
Permanent Single Persons Quarters / Transportable Units / Dongas (ensuited)	1 unit per room
Bowls Club	4 units
Small Business or home occupations including attached dwelling	4 units
Business / Commercial Premises unless otherwise specified.	4 units plus 2 units for each attached dwelling plus 4 units for each separate dwelling
Caravan Park	10 units plus 5 units for each additional 10 sites or part of 10 sites in excess of 10 i.e. 11 sites = 15 units, 21 sites = 20 units plus 3 units for each manager / caretakers residence
Church	2 units plus 1 unit per church hall plus 4 units for each dwelling, either attached or separate
Commercial Recreational Centre with separate buildings or discrete outdoor sporting or recreational facilities	8 units plus 2 units for any attached residence and / or 4 units for each attached dwelling
Commercial Recreational Centre being single building without discrete outdoor sporting or recreational facilities	4 units plus 2 units for any attached residence and / or 4 units for each detached dwelling
Residential Dwelling House	4 units per dwelling house.
Residential Dwelling Flats (per flat) / Apartment (per apartment) / Duplex (per unit)	3 units per flat / apartment / duplex. 3 units per individual unit (e.g. 2 duplex units = 6 units)
Golf Club	4 units plus 3 units per residence
Hospital	10 units
Hotels with Accommodation	16 units
Hotel with Motel Style Accommodation	15 units plus 1 unit for each motel room plus 3 units for managers / caretakers quarters or residence
Hotel / Motel Donga Style Accommodation	15 units plus 1 units for every 3 donga style rooms plus 3 units for managers / caretakers quarters or residence
Motel	3 units for Manager / Proprietors residence plus 1 unit per motel room
Industrial Premises	4 units plus 4 units for each dwelling unit, either attached or separate
Plant Nursery	4 units plus 2 units per dwelling, either attached or separate
Police	5 units
Private Club or Organisation	2 units
Private Swimming Pools – Separate Complex	4 units
Public Buildings	4 units
Public Halls	1 unit
Queensland Ambulance Service	1 unit plus 4 units for attached or separate dwelling
Racecourse	2 units
Recreation Grounds and Swimming Pools (per connection)	2 units



Dysart, Middlemount, St Lawrence, Carmila and Greenhill Water Schemes – Type of Premises	Chargeable Units
Saleyards	1 unit
School	10 units < 100 pupils 20 units < 200 pupils 30 units < 300 pupils 40 units < 400 pupils 48 units < 500 pupils 54 units < 600 pupils 58 units < 700 pupils 60 units > 701 pupils Plus 4 units for each sporting field that is separately metered
Service Station	6 units
Tennis Court – Separate Complex	2 units
Vacant Land	4 units with meter, 2 units with no meter
Any premises not otherwise mentioned	At the discretion of the Chief Executive Officer

Clermont & Moranbah Water Schemes -Type of Premises	Chargeable Units Clermont	Chargeable Units Moranbah
Dwelling / Unit / Flat – per Dwelling / Unit / Flat (not operating as a hotel / motel)	4	4
Unit held under a Community Titles Scheme operating as a Hotel / Motel – per unit	1	1
Commercial unless otherwise specified	2	2
Multi-unit commercial comprising from four to six individual businesses	11	14
Caravan Park other than Haig St, Clermont	13	18
Caravan Park – Haig St Clermont	40	
Hotel, motel or combination thereof	13	18
Multi-unit commercial comprising 7 or more individual businesses	13	18
Primary Schools	13	18
High Schools	13	22
Hospital	13	22
C.W.A. meeting room, Public Library, Pony Club, Girl Guides / Boy Scouts, association buildings	2	2
Building used exclusively for public worship	2	2
Café, restaurant, bakery, butcher shop	5	
Vacant land with no meter connected	3	3
Vacant land with meter connected	4	4
Accommodation camps	1/single accom unit	1/single accom unit





Nebo & Glenden Water Schemes -Types of Premises	Chargeable Units
Accommodation Camps	1 unit per single accommodation unit
Bowls Club	16 units
Caravan Park (1-10 sites)	10 units
Caravan Park (> 10 sites)	10 units plus 1 unit for each additional site or part thereof
Caravan Park with residence	10 units (as for caravan park plus 2 units)
Churches	1 unit
Concrete Batching Plants	16 units
Council Depot	15 units
Hotel (with accommodation)	16 units (additional donga-style accommodation units to be charged at accommodation camps rates)
Licensed Premises – No accommodation (not sports clubs)	14 units
Motel	4 units for first motel unit / residence, plus 2 units for each additional motel unit
Multi-Dwelling Unit	4 units
Police Station / Residence – Combined Service restaurant, bakery, butcher shop	6 units
Police Barracks	4 units
Post Office	4 units
Public Amenities	4 units
Public Halls	2 units
Public Parks	16 units
Residential Dwellings (Single Family Unit)	4 units
Schools (< 50 pupils)	5 units
Schools ( >50 to 100 pupils)	10 units
Schools (> 100 pupils)	10 units plus 10 units for each additional 100 pupils or part thereof
Shop	6 units
Shop / Residence – Combined Service	8 units
Show / Rodeo Grounds	40 units
Telstra Depot	4 units
Vacant Land – deemed to be connected within benefited area	1 unit
Vacant Land – connected within benefited area	2 units
Vacant Land – connected within scheduled area	4 units (Water may be connected to vacant allotments within scheduled area on application to Council)
Other Premises (not specified above)	4 units
Additional Water Connections	4 units base charge, as for above plus 2 units

### Commencement Date for Full Charges

Non-metered vacant land water charges will apply from the date of registration of the plan where the land is within the water supply area.

All other water charges will apply from the date of connection of the water meter. The charge will reflect the use of the land, as per the building Application for which the water meter was connected.



## ISSUE OF, AND PERIOD COVERED BY, RATE NOTICE:

In accordance with the provisions of Section 107 of the *Local Government Regulation 2012*, and unless specified elsewhere in this Revenue Statement, rates and charges will be levied on a half-yearly basis.

## TIME IN WHICH RATES MUST BE PAID:

In accordance with the provisions of Section 118 of the *Local Government Regulation 2012*, the rates and charges levied by council must be paid within thirty (30) clear days after the notice is issued.

## DISCOUNT FOR PROMPT PAYMENT:

In accordance with the provisions of Section 130 of the *Local Government Regulation 2012*, a discount at the rate of ten percent shall be allowed on general rates provided payment of the full amount of outstanding and overdue rates and interest is paid by the due date.

No discount is allowed with respect to any special rate or charge or utility charge.

If Council is satisfied that a person liable to pay a rate has been prevented, by circumstances beyond the person's control, from paying the rate in time to benefit from a discount under section 130 of the *Local Government Regulation 2012*, then Council under Section 130(10) of the Regulation, may still allow the discount following written application by the ratepayer.

## INTEREST ON OVERDUE RATES

Council will impose interest on rates and charges that remain unpaid after the appointed date for payment (i.e. the date on which the discount period closes) and includes assessments which are making payments of outstanding rates by instalment.

Following the close of discount, interest will be calculated on daily balances of amounts outstanding and charged at the end of the month on a compounding daily interest. Where the amount of interest charged is less than \$10.00 and the rates have been paid in full in the period between the close of discount and the end of the month, the interest may be written off following approval from the Chief Executive Officer.

The Special Charge – Rural Fire Brigade District made in accordance with Section 128A of the *Fire and Rescue Service Act 1990* and Sections 92 and (94)(1)(b) of the *Local Government Act 2009* will not attract interest charges.

Interest on arrears will be calculated in accordance with section 133 of the *Local Government Regulation 2012* and will be set at the rate of 9.83% per annum.





## PAYMENT OF RATES AND CHARGES

### Payment by Instalments

Council will allow payments by instalment where it will benefit both the individual and assist with the collection of overdue rates and charges.

Instalment plans shall be based on ability to pay and if possible full recovery within a specified period.

The acceptance of a request to pay by instalment shall not be considered a 'Formal Payment Arrangement' and interest will continue to accrue at the rate determined in the policy statement. Council shall also retain the right to take legal action to recover outstanding rates (arrears) if deemed necessary.

## RECOVERY OF RATES AND CHARGES

Council shall use the following as a referral guide for the recovery of rates and charges:

### Standard Performance:

- 1<sup>st</sup> notice issued within 21 days of end of discount period;
- (Clients will be given 21 days from post date of 1<sup>st</sup> notice to contact Council and either pay the outstanding amount in full or initiate an instalment plan.)
- Where there has been no movement on an account or an instalment plan has defaulted, Council may refer the debt to a debt recovery agent, (elected through quotation or tender).
- Generally an account will not be referred to the collection agent, unless it is \$500.00 or greater in value.
- All debts referred to a recovery agent, shall be subject to their terms and conditions of payment.
- No payment plans will be issued through Council for any debt referred to a collection agent.
- Where the collection agent is unable to trace the interested parties, the account shall be referred back to Council and standard reminder notices will be forwarded periodically.

### Further Action:

- Where the collection agent has returned no result, Council may proceed with legal action against the interested parties.
- Properties in default of payment for three (3) or more years may initiate action under Section 140 of the *Local Government Regulation 2012* – Notice of Intention to sell land for overdue rates or charges.



## Exceptional Circumstances - Drought Relief or Natural Disaster

Council may at its discretion grant some relief to rural ratepayers who are financially stressed by drought or have been affected by a natural disaster.

The relief may be in the form of an extension to the period during which Council will permit discount to be deducted from rates. This period shall be extended to the end of the period covered by the rate levy (31 December or 30 June). This concession may be available only to primary producers who can provide objective evidence of financial difficulty arising from drought or natural disaster. The Department of Primary Industries shall be the determining body for the process of declaration of drought.

## CONCESSIONS

### Pensioner Concessions

To alleviate the impact of rates and charges on approved pensioners, Council shall provide concessions of 30% on general rates, water, sewerage and cleansing charges (but not state fire levy and excess water charges) in addition to the State Pensioner Subsidy.

The concession shall be available to eligible pensioners in addition to the settlement discount.

To be eligible for Council subsidy pensioners must meet the following criteria:

- Concessions are only available to approved pensioners who are in receipt of a pension from the Commonwealth Government.
- An approved pensioner is one who is and remains an eligible holder of a Queensland Pensioner Concession Card issued by Centrelink or the Department of Veterans' Affairs Health Card (All conditions within Australia) or a Department of Veterans' Affairs Health Card (Totally & Permanently Incapacitated) or a Department of Veterans' Affairs Health Card (Specific Conditions) issued by the Department of Veterans Affairs.
- The approved pensioner must be the owner or life tenant of the property that is his/her principal place of residence. In the cases of co-ownership, the Council subsidy will apply only to the approved pensioner's proportionate share of the gross rates and charges.
- The claimant must be a resident of the region on the first day in July in the financial year in which the benefit is being claimed. Pensioners taking residence after that date will be eligible for a pro-rata concession based on the number of day's resident.
- The concession is only available to claimant's who reside in a structure which has been approved by Council to be a habitable dwelling, and / or are in receipt of Council services.
- A pensioner's eligibility shall be confirmed through the Centrelink Customer Confirmation eService in all circumstances.
- Application for the above pensioner concessions is required only on initial application.





## Natural Hardship

Council may, at its discretion allow other concessions or remissions if it is of the opinion that some unusual and serious circumstances exist which may prevent payment within the appointed time or otherwise delay the payment of rates and charges as they fall due.

Applications for concession or remission should be able to demonstrate unusual and severe difficulty rather than the usual frustration and trial to which everyone is subjected from time to time.

## Economic or Social Incentives

Council may allow rating concessions as an incentive to attract business to the Region in an industrial estate development or in a project with similar economic benefit to the Region.

## Not for profit entities and entities which assist cultural development

At Council's discretion, it may remit some or all of the rates and charges that would otherwise be payable by certain clubs or organisations that, in the opinion of the Chief Executive Officer, fulfil useful social and or charitable community needs, as identified in Council's Corporate Plan.

Concessions are available based on criteria as identified in Council's "Rates Concession – Not for Profit" policy.

## COST RECOVERY FEES

Regulatory fees are set at, or below, a level which is expected to raise enough funds to meet the cost of each regulatory scheme. The cost-recovery fees set by the Council are shown in the Register of Cost-Recovery Fees.

## BUSINESS ACTIVITY FEES

Council has the power to conduct business activities and make business activity fees for services and facilities it provides on this basis. Business activity fees are made where Council provides a service and the other party to the transaction can choose whether or not to avail itself of the service. Business activity fees are a class of charge, which are purely commercial in application and are subject to the Commonwealth's Goods and Services Tax.

Business activity fees include but are not confined to the following: rents, plant hire, private works and hire of facilities.

## OTHER FEES AND CHARGES

Fees other than regulatory fees are contained in Council's schedule of fees and charges. They are set at levels considered appropriate under the various legislative authorities.



## DEPRECIATION

Depreciation and other non-cash expenses will be funded to the extent that they are recognised in Council's Accounts. Such funding will be a component of the accumulated surplus in the Appropriation Statement.

Council recognises a value for its roads and other infrastructure assets in its financial statements in accordance with the *Local Government Regulation 2012*. Council notes that the quantum of accumulated depreciation on such classes of assets may be beyond its capacity to fund fully and accordingly has identified assets that it will not replace when their useful life has expired.

## APPEXDIX A – LAND USE CODES

Primary VG L/Use	Description	Description
1	Vacant Urban Land < 4000m <sup>2</sup>	Vacant residential and rural residential land under 4000m <sup>2</sup> & all vacant commercial, industrial lands irrespective of size
2	Single Unit Dwelling < 4000m <sup>2</sup>	Land used exclusively as a site for a single unit dwelling on urban or rural land having a total area of less than 4000m <sup>2</sup> . Dwelling can include part which is used for furnished rooms, a single self contained flat or a subordinate dwelling defined under local government planning approval
3	Multi-Unit Dwelling (Flats)	The use of a parcel of land for two or more self-contained residential flats including a duplex or a group of units held under single ownership but not part of a community management scheme
4	Large Home site - Vac => 4000m <sup>2</sup>	Vacant residential or rural residential land having a total record area equal to or more than 4000m <sup>2</sup> (includes residential englobo and vacant multi-unit residential lands but does not include vacant commercial or industrial land
5	Large Home site – Dwg =>4000m <sup>2</sup>	Land used exclusively as a site for a single unit dwelling on urban or rural land having a total area equal to or more than 4000m <sup>2</sup> . Dwelling can include part which is used for furnished rooms, a single self contained flat or a subordinate dwelling defined under local government planning approval
6	Outbuildings	A parcel of land with a relatively minor building such as a shed or garage as the main structural improvement. The improvement would be a gross underdevelopment of the site
7	Guest House / Private Hotel	An accommodation building where room only or room and meals are provided and have shared facilities (not a motel)
8	Building Units	A parcel of land (the footprint or a component lot thereof) which is the subject of a Community Titles Scheme incorporated under the BCCM Act and was surveyed using either a Building Units Plan or a 'Building' type Survey Plan that includes Common Property and which has attached to it a Community Management Statement. The secondary land use of the parent parcel would be 98 where the improvement consists of 2 flats or self-contained units (known as a duplex as per s.47LVA). In other instances the secondary use of each strata title can refer to the actual use (i.e Professional offices, General industry etc.)





Primary VG L/Use	Description	Description
9	Group Titles	A parcel of land (the footprint or a component lot thereof) which is the subject of a Community Titles Scheme incorporated under the BCCM Act and was surveyed using either a Group Titles Plan or a 'Standard' type Survey Plan that includes Common Property and which has attached to it a Community Management Statement. The secondary land use of the parent parcel would be 98 where the improvement consists of 2 flats or self-contained units (known as a duplex as per s.47 LVA). In other instances the secondary use of each strata title can refer to the actual use (i.e. Professional offices, General industry etc.)
10	Combination Multi Dwelling and Shops	Combined multi dwelling and shops i.e. Predominately residential flats with shops but not registered on a Building Unit Plan or Group Title Plan
11	Shop Single	Shop with or without attached accommodation
12	Shops, Shopping Group (> 6 Shops)	More than six shops on subject property built to road alignment
13	Shopping Group (2 to 6 shops)	Two to six shops on subject property built to road alignment
14	Shops, Main Retail (CBD)	Shops located in main inner city / town commercial area (central business district) – any local government may have more than one CBD e.g. Gold Coast with Southport, Surfers Paradise, Burleigh, etc.
15	Shops, Secondary Retail (Fringe CBD – Presence of Service Industry)	Shops located on fringe of a central business district of city / town commercial areas. Presence of service industry in locality
16	Drive-in Shopping Centre	Drive in shopping including – neighbourhood, community and regional centres
17	Restaurant	Standalone prepared food outlet outside commercial area and including fast food outlet. e.g. KFC, McDonalds
18	Special Tourist Attraction	Any development with special recreation, historical or residential features which attracts a large number of people (including tourist village)
19	Walkway	Stratum as walkway
20	Marina	Marina including land based component (boat servicing facilities and storage) not including harbour industries or structural, mechanical repairs
21	Residential Institutions (Non-Medical Care)	Aged people's home – (not predominantly medical care)
22	Car Park	An area of land which has been prepared to accommodate vehicles either below or at ground level or on suspended concrete floors
23	Retail Warehouse	Large showroom/s, warehouse used for retail purposes
24	Sales Area Outdoor (Dealers – boats, cars, etc)	Dealers, Boats, Stock Cars, etc.
25	Professional Offices	Building with professional offices, doctor surgeries, finance, banks, banks, lending agents and brokers etc. which are predominantly offices
26	Funeral Parlours	As code
27	Hospitals, Conv. Homes (Medical Care) (Private)	Hospitals, aged peoples home, nursing home, convalescent homes – (predominantly medical care)



Primary VG L/Use	Description	Description
28	Warehouses & Bulk Stores	Not used for retail purposes
29	Transport Terminal	Freight and / or passengers
30	Service Station	Predominantly fuel retailing. If predominantly servicing repairs see Code 36
31	Oil Depots & Refinery	Fuel dumps or storage and oil refineries
32	Wharves	Actual wharves, jetties and barge landing
33	Builders Yards, Contractors Yards	Building and or garden material storage centres (not retail or hardware). Fenced area for parking heavy equipment / materials
34	Cold Stores, Iceworks	Standalone
35	General Industry	Heavy manufacturing industries e.g. motor vehicle assembly plant, structural steelworks, etc. See Town Planning Guidelines
36	Light Industry	Light manufacturing industry and service industry. See Town Planning guidelines
37	Noxious, Offensive Industry (include Abattoir)	Industry from where a deal of offensive noise, odour, dust, etc. emanates, including abattoirs, railway line. See Town Planning guidelines
38	Advertising - Hoarding	As code. Predominantly used for advertising
39	Harbour Industries	Harbour associated service industry. Storage industry and processing
40	Extractive	Any industry which extracts material from the ground. e.g. Quarry, mining, etc
41	Child Care, Ex Kindergarten	Facility for safe keeping of below school age children
42	Hotel, Tavern	Premises licensed by Licensing Commission as hotel or tavern for the sale of liquor including casino
43	Motels	Building predominantly used for overnight accommodation of persons plus vehicle
44	Nurseries (Plants)	Plants and associated garden material
45	Theatres & Cinemas	As code
46	Drive-in Theatre	As code
47	Licensed Clubs	Any club with liquor licence / non sporting (not including clubs with attached sporting / recreation facilities) e.g. R.S.L
48	Sports Clubs / Facilities	All sporting / fitness / health / bowling clubs with or without a liquor licence run as a business
49	Caravan Parks	As code
50	Other Clubs (Non Business)	Boy Scouts / Girl Guides etc. – not run as a business. Memorial halls, Q.C.W.A, School of Arts etc. Sporting clubs not run as a business including sports fields / area, tennis courts, etc.
51	Religious	Churches, places of worship, church hall, etc.
52	Cemeteries (Including Crematoria)	Including crematoria
53	Secondary code only – Cwth Govt	Commonwealth owned land
54	Secondary code only – State Gov	State owned land
55	Library	As code
56	Showgrounds, Racecourses, Airfields	Airfield – includes parking, hangers – no maintenance – if maintenance, see 36
57	Parks, Gardens	Including undeveloped parkland
58	Education inc Kindergarten	University, Tertiary, State and Private, residential colleges / school and non-residential school, kindergarten





Primary VG L/Use	Description	Description
59	Secondary code only – Local Govt	Local government owned land
60	Sheep Grazing – Dry	Poorer country associated with running wethers
61	Sheep Breeding	Better class country used for land breeding
62	Not used	Not to be used
63	Not used	Not to be used
64	Cattle Grazing – Breeding	Concentration of the growing and selling of young stock – includes stud breeding
65	Cattle Grazing - Breeding and Fattening	Mixture of growing and / or selling young and mature stock – included associated studs
66	Cattle Grazing - Fattening	Concentration of feeding and grazing mature stock for sale (includes feedlots)
67	Goats	Goat studs and dairies
68	Dairy Cattle – Quota Milk	Supplying to milk factory on a quota basis – includes feed lot dairies
69	Dairy Cattle – Milk – No Quota	Supplying to milk factory on an entitlement or proportion basis. Includes feed lot dairies
70	Dairy Cattle - Cream	Supplying cream only for manufacturing purposes
71	Oil Seeds	Safflower, sunflower, linseed, etc.
72	Subdivided land – (LG rates valuation discount)	Lands subdivided under Section 49 – 51 (LG to discount valuation for rates)
73	Grain	All grains including wheat, barley, oats, maize, rye, etc.
74	Turf Farms	Growing turf for the purpose of harvesting and sale
75	Sugar Cane	Lands used for the growing of sugar cane or associated experimental purposes
76	Tobacco	Land used for the cultivation of tobacco
77	Cotton	Land used for the cultivation of cotton
78	Rice	Land used for the cultivation of rice
79	Orchards	Includes all orchards – citrus, exotic fruit and nut, stone, other fruits and nuts etc.
80	Tropical Fruits	As separate to orchards e.g. Bananas, Paw Paws
81	Pineapple	The growing of pineapple either for cash crop or manufacturing purposes
82	Vineyard	Grapes
83	Small Crops and Fodder Irrigated	All vegetable and small crop items including strawberries, also includes legumes and other improved pasture, used for fodder or stock breeding purposes, grown under irrigation
84	Small crops & fodder – non irrigated	As with 83 without irrigation
85	Pigs	The breeding and / or growing and / or fattening of pigs in open range or feed lot environment
86	Horses	The breeding and / or growing of horses including stud purposes, including predominantly stables
87	Poultry	Includes breeding, plus the growing for meat and / or egg production either in a controlled environment or by open runs
88	Forestry of Logs	Growing for the purposes of harvesting areas of natural and / or plantation hardwood or softwood - owned either privately or by the State
89	Animals, Special	Any animal not listed above e.g. deer farms, crocodile farms etc. (includes aquaculture, dog kennels, cattery, permanent pounds, quarantine stations, cattle dips)
90	Stratum (secondary code only)	Stratum



Primary VG L/Use	Description	Description
91	Utilities	Public and private utilities including power, telecommunications, water / sewerage
92	Defence Force Establishment	As code
93	Peanuts	Growing of peanuts as predominant use
94	Vacant Rural Land (Excl Primary 01 & 04)	A vacant parcel of land where the highest use is for rural pursuits
95	Reservoir, Dam, Bores	Includes permanent pump sites
96	Public Hospital	As coded
97	Welfare Home / Institution	Child / Adult welfare institutions e.g. Subnormal, MS and similar organisations
98	Secondary code only (if exclusive use is single dwelling or farming)	Exclusive use as single dwelling or farming
99	Community Protection Centre	Police, Ambulance Centre, Fire Station, State Emergency Services and Headquarters, Air Sea Rescue station, Coast Guard





2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS  
LONG-TERM FINANCIAL FORECAST

ISAAC REGIONAL COUNCIL

Budgeted Statement of Comprehensive Income

For the periods ending 30 June -

	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	
	\$	\$	% Incr	\$	% Incr	\$	% Incr	\$	% Incr	\$	% Incr
Revenue											
Rates and utility charges	92,135,177	93,977,881	2.0	95,881,198	2.0	97,822,581	2.0	99,802,791	2.0	101,822,604	2.0
Less: Discounts	(6,600,660)	(6,732,663)	2.0	(6,867,314)	2.0	(7,004,658)	2.0	(7,144,748)	2.0	(7,287,841)	2.0
Net rates and utility charges	85,534,527	87,245,218	2.0	89,013,884	2.0	90,817,923	2.0	92,658,043	2.0	94,534,963	2.0
Sales of major services	6,015,160	6,136,463	2.0	6,258,170	2.0	6,383,332	2.0	6,510,997	2.0	6,641,216	2.0
Statutory fees and charges	600,500	612,510	2.0	624,756	2.0	637,251	2.0	649,994	2.0	662,991	2.0
User fees and charges	3,329,843	3,386,438	2.0	3,464,366	2.0	3,533,652	2.0	3,604,322	2.0	3,676,406	2.0
Rental and levies	1,384,867	1,392,153	2.0	1,419,995	2.0	1,448,392	2.0	1,477,359	2.0	1,506,903	2.0
Operating grants, subsidies	5,889,480	7,009,294	19.0	7,125,367	1.7	7,243,741	1.7	7,364,492	1.7	7,487,658	1.7
Interest revenue	2,117,300	1,598,977	-24.5	1,623,984	1.5	1,647,438	1.5	1,671,878	1.5	1,700,407	1.7
Total sales of contract and recoverable works	3,514,106	3,584,387	2.0	3,656,073	2.0	3,729,193	2.0	3,803,775	2.0	3,879,849	2.0
Other income	74,000	75,480	2.0	76,988	2.0	78,526	2.0	80,094	2.0	81,693	2.0
TOTAL OPERATING REVENUE	108,439,784	111,049,920	2.4	113,262,675	2.0	115,519,448	2.0	117,820,954	2.0	120,172,086	2.0
Expenses											
Employee benefits	(38,348,178)	(39,261,731)	2.4	(40,163,434)	2.3	(41,067,098)	2.2	(41,991,097)	2.2	(42,935,886)	2.2
Materials and services	(42,409,403)	(42,278,454)	-0.3	(43,144,874)	2.0	(44,028,619)	2.0	(44,930,038)	2.0	(45,849,484)	2.0
Depreciation and Amortisation	(26,407,469)	(25,925,526)	2.0	(26,477,011)	2.1	(27,008,896)	2.0	(27,526,169)	1.9	(28,031,837)	1.8
Finance Costs	(636,000)	(695,022)	-6.4	(669,166)	15.6	(682,376)	-3.9	(634,665)	-4.2	(605,101)	-4.7
TOTAL OPERATING EXPENSE	(106,801,049)	(108,060,733)	1.2	(110,474,465)	2.2	(112,786,989)	2.1	(115,081,968)	2.1	(117,422,308)	2.0
Operating surplus (deficit)	1,638,734	2,989,187	82.4	2,788,190	-6.7	2,752,459	-1.3	2,738,986	-0.5	2,749,778	0.4
Capital income and expenditure:											
Grants and subsidies	23,105,275	650,000	-97.2	650,000		650,000		650,000		650,000	
Developer contributions	-	-	-	-	-	-	-	-	-	-	-
Other cash contributions	-	-	-	-	-	-	-	-	-	-	-
Other capital income	240,000	275,000	14.6	275,000		275,000		275,000		275,000	
Other capital expense	(501,310)	(533,782)	6.4	(537,689)	0.7	(541,576)	0.7	(545,446)	0.7	(549,295)	0.7
TOTAL CAPITAL INCOME AND EXPENDITURE	22,843,465	391,218	-98.3	387,311	-1.0	383,424	-1.0	379,554	-1.0	375,702	-1.0
Net result for the period	24,482,199	3,380,405	-86.2	3,175,501	-6.1	3,135,883	-1.2	3,118,540	-0.5	3,125,480	0.2

# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

## LONG-TERM FINANCIAL FORECAST

### ISAAC REGIONAL COUNCIL

#### Budgeted Statement of Financial Position

As at the periods ending 30 June -

	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Current Assets</b>										
Cash and deposits	45,691,241	47,556,614	49,181,969	50,866,985	52,638,803	54,524,293	56,539,264	58,713,456	61,038,340	63,779,586
Receivables	10,004,948	10,004,945	10,004,945	10,004,945	10,004,945	10,004,945	10,004,945	10,004,945	10,004,945	10,004,945
Inventories	18,300,929	18,926,814	19,514,351	20,061,547	20,566,305	21,026,419	21,439,570	21,803,316	22,115,080	22,372,190
<b>Total Current Assets</b>	73,997,118	76,488,373	78,701,265	80,933,477	83,210,053	85,555,657	87,983,779	90,521,717	93,158,375	96,156,721
<b>Non-Current Assets</b>										
Receivables	5,500,414	5,500,414	5,500,414	5,500,414	5,500,414	5,500,414	5,500,414	5,500,414	5,500,414	5,500,414
Property, plant and equipment	1,186,760,646	1,190,560,659	1,190,331,140	1,189,976,305	1,189,469,685	1,188,866,790	1,188,104,401	1,187,199,950	1,186,170,648	1,184,784,154
Intangible assets	898,630	748,630	598,630	448,630	298,630	148,630	(0)	(0)	(0)	(0)
Capital Work in Progress	16,392,244	16,392,244	16,392,244	16,392,244	16,392,244	16,392,244	16,392,244	16,392,244	16,392,244	16,392,244
<b>Total Non-Current Assets</b>	1,209,551,934	1,213,201,947	1,212,822,428	1,212,317,583	1,211,680,953	1,210,908,078	1,209,997,059	1,209,082,608	1,208,063,307	1,206,676,812
<b>TOTAL ASSETS</b>	<b>1,283,549,052</b>	<b>1,289,690,320</b>	<b>1,291,523,693</b>	<b>1,293,251,070</b>	<b>1,294,891,006</b>	<b>1,296,463,735</b>	<b>1,297,980,838</b>	<b>1,299,614,325</b>	<b>1,301,221,682</b>	<b>1,302,833,533</b>
<b>Current Liabilities</b>										
Trade and other payables	15,036,972	15,110,265	15,194,370	15,280,367	15,368,299	15,458,209	15,550,142	15,644,144	15,740,261	15,838,541
Provisions	2,688,498	2,742,267	2,803,968	2,867,057	2,931,565	2,997,525	3,064,959	3,133,930	3,204,443	3,276,542
Interest bearing liabilities	1,300,735	1,510,352	1,580,514	1,654,482	1,732,586	1,814,132	1,899,587	1,988,901	2,082,986	2,082,986
Other	279,108	279,108	279,108	279,108	279,108	279,108	279,108	279,108	279,108	279,108
<b>Total Current Liabilities</b>	19,305,313	19,641,992	19,857,960	20,081,014	20,311,558	20,549,974	20,793,806	21,046,083	21,306,788	21,477,177
<b>Non-Current Liabilities</b>										
Trade and other payables	51,534	51,534	51,534	51,534	51,534	51,534	51,534	51,534	51,534	51,534
Provisions	4,546,592	4,586,128	4,588,546	4,611,488	4,634,906	4,658,871	4,683,376	4,708,432	4,734,052	4,760,248
Interest bearing liabilities	20,871,578	23,276,226	21,693,712	20,041,220	18,308,644	16,494,912	14,584,925	12,606,024	10,523,038	8,440,052
<b>Total Non-Current Liabilities</b>	25,469,704	27,893,888	26,356,792	24,734,232	22,995,044	21,204,917	19,329,835	17,396,960	15,308,624	13,251,834
<b>TOTAL LIABILITIES</b>	<b>44,775,017</b>	<b>47,535,880</b>	<b>46,193,752</b>	<b>44,775,246</b>	<b>43,306,642</b>	<b>41,753,891</b>	<b>40,123,641</b>	<b>38,412,073</b>	<b>36,615,422</b>	<b>34,729,011</b>
<b>NET COMMUNITY ASSETS</b>	<b>1,238,774,035</b>	<b>1,242,154,441</b>	<b>1,245,329,941</b>	<b>1,248,465,825</b>	<b>1,251,584,365</b>	<b>1,254,709,845</b>	<b>1,257,857,198</b>	<b>1,261,202,253</b>	<b>1,264,606,261</b>	<b>1,266,104,523</b>
<b>Community Equity</b>										
Capital account	883,141,598	885,221,606	887,958,351	890,589,601	893,140,576	895,678,776	898,113,415	900,680,672	903,380,421	906,752,387
Asset revaluation reserve	320,145,641	320,145,641	320,145,641	320,145,641	320,145,641	320,145,641	320,145,641	320,145,641	320,145,641	320,145,641
Restricted capital reserves	20,502,318	20,502,318	20,502,318	20,502,318	20,502,318	20,502,318	20,502,318	20,502,318	20,502,318	20,502,318
Other capital reserves	11,386,821	11,386,821	11,386,821	12,386,821	12,986,821	13,486,821	14,286,821	14,986,821	15,786,821	16,886,821
Resident reserves	2,748,243	3,244,243	3,244,243	3,244,243	3,244,243	3,244,243	3,244,243	3,244,243	3,244,243	3,244,243
Accumulated surplus/(deficiency)	849,414	1,653,811	1,592,567	1,557,200	1,564,765	1,652,045	1,564,759	1,632,557	1,546,816	1,573,112
<b>TOTAL COMMUNITY EQUITY</b>	<b>1,238,774,035</b>	<b>1,242,154,441</b>	<b>1,245,329,941</b>	<b>1,248,465,825</b>	<b>1,251,584,365</b>	<b>1,254,709,845</b>	<b>1,257,857,198</b>	<b>1,261,202,253</b>	<b>1,264,606,261</b>	<b>1,266,104,523</b>



2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

LONG-TERM FINANCIAL FORECAST

ISAAC REGIONAL COUNCIL

Budgeted Statement of Cash Flows

For the periods ending 30 June -

	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Cash Flows from Operating Activities										
Receipts										
Net rates and utility charges	85,534,527	87,245,219	89,013,884	90,817,923	92,658,043	94,534,963	96,449,423	98,402,171	100,393,975	102,425,614
Sales of major services	6,015,160	6,135,463	6,256,170	6,383,332	6,510,997	6,641,216	6,774,039	6,909,519	7,047,707	7,188,659
Fees and charges	3,910,343	4,008,948	4,088,124	4,170,903	4,254,316	4,339,397	4,426,181	4,514,700	4,604,889	4,697,082
Rentals and levies	1,384,857	1,392,153	1,419,995	1,448,392	1,477,359	1,506,903	1,537,039	1,567,777	1,599,131	1,631,112
Interest revenue	2,117,300	1,598,978	1,623,084	1,647,436	1,671,878	1,700,407	1,725,026	1,751,738	1,794,544	1,831,445
Contributions and donations	-	-	-	-	-	-	-	-	-	-
Government subsidies and grants	5,889,490	7,009,294	7,125,357	7,243,741	7,364,492	7,487,658	7,613,288	7,741,430	7,872,136	8,005,456
Total sales of contract and recoverable works	3,514,106	3,584,387	3,656,073	3,729,193	3,803,775	3,879,849	3,957,444	4,036,591	4,117,522	4,199,668
Other income	74,000	75,481	76,988	78,526	80,094	81,693	83,325	84,990	86,687	88,419
GST received for the year	-	-	-	-	-	-	-	-	-	-
Total Receipts	108,419,784	111,049,923	113,282,675	115,519,448	117,820,954	120,172,086	122,566,765	125,018,916	127,516,491	130,067,455
Payments										
Employee benefits	(38,348,178)	(39,115,133)	(39,995,210)	(40,895,090)	(41,815,219)	(42,756,051)	(43,716,049)	(44,701,698)	(45,707,475)	(46,735,881)
Materials and services	(42,409,403)	(42,278,453)	(43,144,874)	(44,028,619)	(44,930,038)	(45,849,484)	(46,787,321)	(47,743,913)	(48,719,936)	(49,714,873)
Finance costs	(1,278,339)	(1,220,908)	(1,276,703)	(1,209,572)	(1,139,423)	(1,065,215)	(981,643)	(906,242)	(821,063)	(731,195)
Total Payments	(82,035,919)	(82,614,494)	(84,416,787)	(86,133,281)	(87,894,690)	(89,670,750)	(91,493,013)	(93,351,851)	(95,248,174)	(97,181,949)
Cash provided by / (used in) operational activities	26,383,864	28,435,429	28,845,888	29,386,167	29,936,274	30,501,336	31,072,752	31,667,065	32,268,317	32,885,506
Cash Flow from Investing Activities :										
Proceeds from sale of capital assets	240,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000	275,000
Contributions	-	-	-	-	-	-	-	-	-	-
Government grants and subsidies	23,105,275	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000
Payments for property, plant and equipment	(51,048,570)	(30,108,321)	(28,636,181)	(27,045,637)	(27,434,974)	(27,808,280)	(28,166,649)	(28,518,286)	(28,879,532)	(29,989,274)
Movement in work in progress	-	-	-	-	-	-	-	-	-	-
Payments for rehabilitation work	(2,335,000)	-	-	-	-	-	-	-	-	-
Payments for intangibles	(410,000)	-	-	-	-	-	-	-	-	-
Net proceeds (cost) from advances and cash investments	-	-	-	-	-	-	-	-	-	-
Net cash provided by investing activities	(30,448,295)	(29,184,321)	(25,710,181)	(26,120,637)	(26,509,974)	(26,883,280)	(27,243,649)	(27,593,286)	(27,954,532)	(28,061,274)
Cash Flow from Financing Activities :										
Proceeds from borrowings	-	3,915,000	-	-	-	-	-	-	-	-
Repayment of borrowings	(1,240,341)	(1,300,735)	(1,510,352)	(1,580,514)	(1,654,482)	(1,732,566)	(1,814,132)	(1,899,587)	(1,988,901)	(2,082,986)
Net cash provided by financing activities	(1,240,341)	2,614,265	(1,510,352)	(1,580,514)	(1,654,482)	(1,732,566)	(1,814,132)	(1,899,587)	(1,988,901)	(2,082,986)
Net Increase (Decrease) in Cash Held	(5,504,772)	1,865,373	1,625,355	1,685,016	1,771,818	1,865,490	2,014,971	2,174,192	2,324,884	2,741,246
Cash at beginning of reporting period	50,996,013	45,691,241	47,556,614	49,181,969	50,866,985	52,638,803	54,524,293	56,539,264	58,713,456	61,038,340
Cash at end of Reporting Period	45,691,241	47,556,614	49,181,969	50,866,985	52,638,803	54,524,293	56,539,264	58,713,456	61,038,340	63,779,586

# 2019-20 BUDGET: FOCUSED ON THE FUNDAMENTALS

## LONG-TERM FINANCIAL FORECAST

ISAAC REGIONAL COUNCIL  
Budgeted Statement of Changes in Equity  
For the periods ending 30 June -

	Total									
	2019/20 \$	2020/21 \$	2021/22 \$	2022/23 \$	2023/24 \$	2024/25 \$	2025/26 \$	2026/27 \$	2027/28 \$	2028/29 \$
Balance at the beginning of period	1,214,291,836	1,238,774,035	1,242,154,441	1,245,329,942	1,248,465,825	1,251,584,365	1,254,709,845	1,257,857,198	1,261,202,253	1,264,606,261
Increase (decrease) in net result	24,482,199	3,380,405	3,175,501	3,135,883	3,118,540	3,125,480	3,147,353	3,345,055	3,404,008	3,498,262
Other transfers to Capital and reserves	-	-	-	-	-	-	-	-	-	-
Transfers from capital and reserves	-	-	-	-	-	-	-	-	-	-
Transfers between capital and reserves	-	-	-	-	-	-	-	-	-	-
Balance at the end of period	1,238,774,035	1,242,154,441	1,245,329,942	1,248,465,825	1,251,584,365	1,254,709,845	1,257,857,198	1,261,202,253	1,264,606,261	1,268,104,523

	Retained Surplus/Deficit									
	2019/20 \$	2020/21 \$	2021/22 \$	2022/23 \$	2023/24 \$	2024/25 \$	2025/26 \$	2026/27 \$	2027/28 \$	2028/29 \$
Balance at the beginning of period	515,530	849,414	1,653,811	1,592,567	1,587,200	1,564,765	1,652,045	1,564,759	1,632,557	1,546,816
Increase (decrease) in net result	24,482,199	3,380,405	3,175,501	3,135,883	3,118,540	3,125,480	3,147,353	3,345,055	3,404,008	3,498,262
Other transfers to Capital and reserves	(25,636,415)	(3,109,790)	(3,774,434)	(3,682,826)	(3,686,421)	(3,587,498)	(3,787,774)	(3,834,210)	(4,050,506)	(4,036,510)
Transfers from capital and reserves	1,488,099	533,782	537,689	541,576	545,446	549,298	553,135	556,953	560,757	564,544
Transfers between capital and reserves										
Balance at the end of period	849,414	1,653,811	1,592,567	1,587,200	1,564,765	1,652,045	1,564,759	1,632,557	1,546,816	1,573,112

	Capital									
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at the beginning of period	855,339,627	883,141,598	885,221,606	887,958,351	890,599,601	893,140,576	895,678,776	898,113,415	900,690,672	903,380,421
Increase (decrease) in net result		-	-	-	-		-	-	-	-
Other transfers to Capital and reserves	2,531,140	1,963,790	2,624,434	2,532,826	2,436,421	2,437,498	2,337,774	2,484,210	2,600,506	2,286,510
Transfers from capital and reserves	(501,810)	(533,782)	(537,689)	(541,576)	(545,446)	(549,298)	(553,135)	(556,953)	(560,757)	(564,544)
Transfers between capital and reserves	25,772,641	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000
Balance at the end of period	883,141,598	885,221,606	887,958,351	890,599,601	893,140,576	895,678,776	898,113,415	900,690,672	903,380,421	905,752,387

	Asset Revaluation Surplus									
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at the beginning of period	320,145,641	320,145,641	320,145,641	320,145,641	320,145,641	320,145,641	320,145,641	320,145,641	320,145,641	320,145,641
Increase (decrease) in net result										
Other transfers to Capital and reserves										
Transfers from capital and reserves										
Transfers between capital and reserves										
Balance at the end of period	320,145,641	320,145,641	320,145,641	320,145,641	320,145,641	320,145,641	320,145,641	320,145,641	320,145,641	320,145,641

	Reserves									
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at the beginning of period	38,291,037	34,637,382	35,133,382	35,633,382	36,133,382	36,733,382	37,233,382	38,033,382	38,733,382	39,533,382
Increase (decrease) in net result										
Other transfers to Capital and reserves	23,105,275	1,146,000	1,150,000	1,150,000	1,250,000	1,150,000	1,450,000	1,350,000	1,450,000	1,750,000
Transfers from capital and reserves	(986,289)	-	-	-	-	-	-	-	-	-
Transfers between capital and reserves	(25,772,641)	(650,000)	(650,000)	(650,000)	(650,000)	(650,000)	(650,000)	(650,000)	(650,000)	(650,000)
Balance at the end of period	34,637,382	35,133,382	35,633,382	36,133,382	36,733,382	37,233,382	38,033,382	38,733,382	39,533,382	40,633,382





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