



**Minutes of Special Budget Meeting
Held Wednesday, 10 June 2020**

Present

Cr Graeme Lehmann	(Mayor)
Cr Helen Brieschke	(Deputy Mayor)
Cr Sean Choat	(Councillor)
Cr Cheryl Gaedtke	(Councillor)
Cr Kylee Isidro	(Councillor)
Cr Jason Wendt	(Councillor)
Cr Bob Whalley	(Councillor)
Mr A Johnson	(Chief Executive Officer)
Mr M McGoldrick	(Director Corporate and Community Services)
Mr C Young	(Director Operations)
Mr S Brennan	(Acting Director Planning and Development)
Mr G Smith	(Director Finance)
Mrs K Jones	(Director HR and Customer Service)
Mrs S Pitkin	(Minute Secretary / Executive Assistant)
Ms M Maesele	(Communications and Marketing Manager)

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Opening of meeting

Mayor Lehmann opened the Special Budget Meeting at 12.01pm.

Revenue Statement**Decision:**

Moved – Cr Whalley

Seconded – Cr Choat

“THAT the following Revenue Statement for 2020/2021 be adopted.

R1: Introduction

The Revenue Statement for the year ending 30 June 2021 for the Somerset Regional Council has been adopted in accordance with Section 172 of the *Local Government Regulation 2012*.

R2: Differential General Rates**R2.1: Purpose of levying differential general rates**

Differential general rates will be levied on all rateable land in the Region. In Council's opinion, differential general rating enables there to be a more equitable relationship between revenue raised from particular land and the circumstances relevant to that land than would be the case under a standard rating system where rates are levied at a single rate in the dollar on all rateable land.

In determining its differential rating system, Council's objective is to ensure the 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.

R2.2: Structure of Differential General Rating system

For the 2020/2021 financial year, the Council will levy general rates on land on the basis of 50 differential rating categories.

In summary, these 50 categories have been determined having regard to matters such as: -

- land use;
- land location;
- availability of services;
- consumption of services;
- land area;
- valuation; and
- income producing capacity of land.

R2.3: Definition - Large Water Storage Facility

The term *Large Water Storage Facility* shall refer to facilities used for the storage of water for human consumption or agricultural use with capacity greater than ten thousand (10,000) megalitres.

Where land is used for a *Large Water Storage Facility*, it will be included in category 5.

The general rate in the dollar applied to land in category 5 is set having regard to the following factors:

- High income producing capacity of the land which is reflective of its monopoly supply of a vital natural resource.
- Cost of water quality awareness on Council's operations and in the delivery of services to its residents.
- Effects on infrastructure design and cost factors both upstream and downstream of the water storages including bridges, roads and waste management infrastructure.
- Equity issues of flooding the Region's most economically productive land with no commensurate ongoing income to replace that loss.
- Cost of provision of services to visitors to the lakes relative to the economic benefits provided by those visitors. The former South-East Queensland Water Corporation estimated that there were approximately 1,000,000 visitors to Lakes Somerset and Wivenhoe per annum in recent years.
- Higher planning and deliberation costs relating to lakeside and catchment land use matters.
- Social impacts of the decision to close or otherwise limit access to the former South-East Queensland Water Corporation's recreational areas and impact on Council's costs in closing the gap in the provision of services.
- Increased cost of emergency services provision in the Region relating to hosting large water storages.

R2.4: Definition - Farm Land

The term *Farm Land* shall mean land used for a purpose described by any of the following primary land use codes— 60 (Sheep Grazing – Dry), 61 (Sheep Breeding), 64 (Cattle Grazing - Breeding), 65 (Cattle Breeding & Fattening), 66 (Cattle Fattening), 67 (Goats), 68 (Dairy Cattle - Quota Milk), 69 (Dairy Cattle - Non Quota Milk), 70 (Cream), 71 (Oil Seeds), 73 (Grains), 74 (Turf Farms), 75 (Sugar Cane), 76 (Tobacco), 77 (Cotton), 78 (Rice), 79 (Orchards), 80 (Tropical Fruits), 81 (Pineapple), 82 (Vineyards), 83 (Small Crops and Fodder Irrigated), 84 (Small Crops and Fodder Non-Irrigated), 85 (Pigs), 86 (Horses), 87 (Poultry), 89 (Animals Special), 93 (Peanuts) but excluding:

- land that is used for the transmission of wholesale electricity to a retail electricity distribution network and is not subject to a registered easement for power line, electrical works or similar purposes or land held for future hydro-electric power generation purposes that is not subject to a registered lease;
- land used for the purposes of an airfield;
- land used for the purposes of a *Large Water Storage Facility*, as that term is defined in this document;
- *Banked Development Land*, as that term is defined in this document;

- *Extractive Industries Land*, as that term is defined in this document; and
- *Approved Extractive Industries*, as that term is defined in the document.

For avoidance of doubt, the definition of *Farm Land* includes Crown reserve land used solely for the purpose of a stock dip.

R2.5: Definition - Commercial and Industrial Land

The term *Commercial and Industrial Land* shall mean land used for a purpose described by any of the following primary land use codes – 10 (Combined Multi Dwelling and Shops), 11 (Shop – Single), 12 (Shops - Shopping Group (more than 6 shops)), 13 (Shopping Group (2 to 6 shops)), 14 (Shops - Main Retail), 15 (Shops - Secondary Retail), 16 (Drive In Shopping Centres), 17 (Restaurant), 18 (Special Tourist Attraction), 19 (Walkway), 20 (Marina), 21 (Residential Institutions (non-medical care)), 22 (Car Park), 23 (Retail Warehouse), 24 (Sales Area Outdoor), 25 (Offices), 26 (Funeral Parlours), 27 (Hospitals, Convalescent Homes (Medical Care) (Private)), 28 (Warehouses and Bulk Stores), 29 (Transport Terminal), 30 (Service Station), 31 (Oil Depots), 32 (Wharves), 33 (Builders Yard/Contractors Yard), 34 (Cold Stores – Iceworks), 35 (General Industry), 36 (Light Industry), 37 (Noxious/Offensive Industry), 38 (Advertising Hoarding), 39 (Harbour Industries), 41 (Child Care), 42 (Hotel/Tavern), 43 (Motel), 44 (Nurseries), 45 (Theatres and Cinemas), 46 (Drive-in Theatre), 47 (Licensed Clubs), 48 (Sports Clubs/Facilities), but excluding:

- land that is used for the transmission of electricity or for radio communications or telecommunications purposes unless the electrical or radio communications or telecommunications uses occur only over part of the land that is a registered easement or a registered lease or land described by categories 240 or 244;
- land used for the purposes of an airfield;
- land used in association or connection with an airfield;
- land used for the purposes of a *Large Water Storage Facility*, as that term is defined in this document.
- *Banked Development Land*, as that term is defined in this document;
- land used for the purposes of an *Outdoor Sales Area*, as that term is defined in this document;
- land used for the purpose of storing two or more houses intended for sale and removal; and
- land used or intended to be used, in whole or in part for a *Noxious and Offensive Industry* with a land area over ten (10) hectares.

Commercial and Industrial Land also includes land used for the purposes of a caravan park provided the land is not in an urban fire area or within 1 kilometre of a major water storage.

R2.6: Definition – Urban Fire Area

The term *Urban Fire Area* shall mean land which is classified as being Class A, B, C or D land under schedule 1 of the *Fire and Emergency Services Regulation 2011*.

R2.7: Definition – Principal Place of Residence

The term *Principal Place of Residence* shall mean land which is the place of residence at which at least one person who constitutes the owner/s of the land predominantly resides.

In establishing whether land is the owner's *Principal Place of Residence*, Council may consider, but not be limited to the owner's declared address for electoral, taxation, government social security or national health registration purposes, or any other form of evidence deemed acceptable by the Council. Residential premises that have not met these criteria will be deemed a secondary residence.

For the avoidance of doubt, land will not be the owner's *Principal Place of Residence* where it is:

- not occupied by at least one person/s who constitute the owner/s, but occupied by any other person/s, whether in return for rent or remuneration or not, including members of the owner's family, or;
- vacant, whether permanently or temporarily (for more than 120 days of the financial year), including for the purposes of renovation or redevelopment, except in the case where:
 - (i) premises which are being renovated are and remain the principal place of residence of the owner, and the owner does not during the renovation period own any other property which is used as, or asserted by the owner for any purpose to be, the owner's place of residence; and
 - (ii) a property is vacant for a period longer than 120 contiguous days of the financial year due to the owner/s absence on an extended holiday, provided that the property remains completely vacant for the entire period of their absence; or
- flats and other multiple tenement residential properties, even where the owner of the land resides in one of the flats or tenements; or
- land primarily used for the storage of water for human consumption or agricultural use with a capacity of one mega litre or more; or
- Banked Development Land.

R2.8: Definition – Banked Development Land

Land is Banked Development Land if it is either:

- (i) The whole or part of land over which one or more current development permits have been issued for reconfiguring the land, for the creation, in total, of 9 or more lots ("Banked Development Land – Subdivision"); or
- (ii) Land for which a material change of use development permit has been issued where the approved land use (which, once commenced, would meet the definition for rating categorisation purposes of "Commercial and Industrial Land") has not commenced ("Banked Development Land – Commercial"); or
- (iii) Land for which a material change of use development permit has been issued where the approved land use (which, once commenced, would be "land used in whole or in

part for a Renewable Energy Facility) has not commenced ("Banked Development Land – Renewable Energy Facility").

R2.9: Definition – Approved Extractive Industries Land

The term *Approved Extractive Industries Land* shall mean land for which a development permit has been issued and remains in force for a Material Change of Use for an Extractive Industry but on which extraction has not commenced in accordance with the approved conditions.

R2.10: Definition – Extractive Industries Land

The term *Extractive Industries Land* shall mean:

- land used, in whole or in part, for the purpose of an extractive industry; or
- land for which a development permit has been issued and remains in force for a Material Change of Use for an Extractive Industry on which extraction has previously commenced, but has subsequently ceased.

R2.11: Definition – Land Use Codes

The term *Land Use Codes* shall mean those codes recorded in Council's land records which identify the principal use of the land determined by the State valuation authority.

The *Land Use Codes* are available for inspection at the Council's office.

R2.12: Definition – Noxious or Offensive Industry

The term *Noxious or Offensive Industry* shall mean, without limitation:

- an abattoir;
- a meat processing facility; and
- any facility which processes by-products of an abattoir or meat processing facility.

R2.13: Definition – Outdoor Sales Area

The term *Outdoor Sales Area* shall mean an area used for the sale of used vehicles, used plant, vehicle or plant components or any combination of these products.

R2.14: Definition – Town Centre Facilities

The term *Town Centre Facilities* shall mean any of the following facilities:

- police stations;
- licensed aged care facilities;
- hospitals;
- schools;
- post offices; and
- ambulance stations.

R2.15: Definitions – Dwelling Houses and Dwelling Units

The term *Approved Dwelling* shall mean a dwelling house or dwelling unit which is approved for human habitation.

The term *Secondary Dwelling* shall mean a dwelling house or dwelling unit which does not share a common wall or roof line with another *Approved Dwelling* on the same land.

For the avoidance of doubt, a duplex, townhouse or a unit in apartment building, unit complex or other such similar building will not constitute a *Secondary Dwelling*.

R2.16: Definitions – Multi Residential Units

The term *Multi Residential Units* shall mean residential accommodation of more than 1 flat, caravan site or other similar styles of accommodation, where such accommodation is not for use by the ordinary travelling public.

R2.17: Definitions – Renewable Energy Facility

The term *Renewable Energy Facility*:

- (i) shall mean the use of the land for the generation of electricity or energy from a renewable energy source, including for example, sources of bio-energy, geothermal energy, hydropower, ocean energy, solar energy or wind energy; but
- (ii) does not include the use of land to generate electricity or energy that is to be used mainly on the land.

R2.18: Definitions – Gross Floor Area

The term *gross floor area*, for a building, means the total floor area of all storeys of the building, measured from the outside of the external walls and the centre of any common walls of the building, other than areas used for:

- (i) building services, plant or equipment;
- (ii) access between levels;
- (iii) a ground floor public lobby;
- (iv) a mall;
- (v) parking, loading or manoeuvring vehicles; or
- (vi) unenclosed private balconies, whether roofed or not.

R2.19: Definitions – Intended Use

Reference to the *intended* use for rateable land is a reference to use:

- (i) that is as of right for the land under the relevant planning scheme;
- (ii) for which a development approval exists;
- (iii) for which an application for development approval has been made but not finally determined; or
- (iv) When the owner or occupier of the land has informed Council of, or has stated, publicly

their intention to conduct activities upon the land.

R2.20: Differential Rating Categories – Descriptions

For the 2020/2021 financial year, the Council shall adopt fifty (50) differential rating categories. The descriptions of those rating categories are set out in the following table.

Category	Description
1	Land, which is not otherwise categorised, with a rateable value of less than \$500,001.
2	Land, which is <i>Farm Land</i> , with a rateable value of between \$45,000 and \$650,000 where such land is not the owner's <i>Principal Place of Residence</i> other than land included in category 6.
3	Land, which is <i>Farm Land</i> , with a rateable value of between \$650,001 and \$4,000,000 where such land is not the owner's <i>Principal Place of Residence</i> other than land included in category 6.
4	Land, which is <i>Commercial and Industrial Land</i> , that has a rateable value of less than \$800,000.
5	Land which is used for the purposes of a <i>Large Water Storage Facility</i> .
6	Land which is <i>Farm Land</i> : (a) with a rateable value of more than \$4,000,000; or (b) with a land area of greater than 6,000 hectares; or (c) which consists of more than 60 freehold parcels of land.
7	Land, which is <i>Farm Land</i> , with a rateable value of less than \$45,000 other than land included in category 6.
8	Land, which is <i>Farm Land</i> , with a rateable value of between \$650,001 and \$4,000,000 where such land is the owner's <i>Principal Place of Residence</i> other than land included in category 6.
9	Land, which is <i>Farm Land</i> , with a rateable value of between \$45,000 and \$650,000 where such land is the owner's <i>Principal Place of Residence</i> other than land included in category 6.
11	Land, outside of an <i>Urban Fire Area</i> , which is used for the purposes of a single <i>Approved Dwelling</i> and which is the owner's <i>Principal Place of Residence</i> .
13	Land, within an <i>Urban Fire Area</i> , which is used for the purposes of a single <i>Approved Dwelling</i> and which is the owner's <i>Principal Place of Residence</i> .
21	Land which is used for the purposes of an airfield.
22	Land which is used in connection or association with an airfield.
23	Vacant land that consists of one freehold allotment of less than 2,000 square metres which is not in an urban fire area and has no adjoining land apart from Council-controlled roads which are not subject to any occupation permit
31	Land used for providing 2 <i>Multi Residential Units</i> including a duplex
32	Land used for providing 3 to 5 <i>Multi Residential Units</i>
33	Land used for providing 6 to 10 <i>Multi Residential Units</i>
34	Land used for providing 11 to 15 <i>Multi Residential Units</i>
35	Land used for providing 16 to 19 <i>Multi Residential Units</i>
36	Land used for providing 20 to 29 <i>Multi Residential Units</i>
37	Land used for providing 30 to 39 <i>Multi Residential Units</i>
38	Land used for providing 40 to 49 <i>Multi Residential Units</i>
39	Land used for providing 50 to 59 <i>Multi Residential Units</i>
40	Land used for providing 60 to 69 <i>Multi Residential Units</i>
41	Land used for providing 70 to 79 <i>Multi Residential Units</i>
42	Land used for providing 80 to 89 <i>Multi Residential Units</i>
43	Land used for providing 90 to 99 <i>Multi Residential Units</i>

Category	Description
44	Land used for providing more than 99 <i>Multi Residential Units</i>
71	Vacant land that consists of one freehold allotment of less than 3,000 square metres which is not in an urban fire area and which contains part of a bitumen sealed road.
74	Land, with an area greater than ten (10) hectares, used for a <i>Noxious or Offensive Industry</i> other than land included in category 402.
75	Land used for the purpose of storing two or more houses intended for sale and removal.
76	Land, with an area of more than 4,000 square metres, which is used as an <i>Outdoor Sales Area</i> and does not contain a principal place of residence.
81	Vacant land in an <i>Urban Fire Area</i> of more than 5 hectares that has a rateable valuation of less than \$10,000
101	Land which is not otherwise categorized with a rateable value of \$500,001 or greater.
111	Land, outside of an <i>Urban Fire Area</i> , which is used for the purposes of an <i>Approved Dwelling</i> and a <i>Secondary Dwelling</i> , where such land is the owner's <i>Principal Place of Residence</i> .
113	Land, within an <i>Urban Fire Area</i> , which is used for the purposes of an <i>Approved Dwelling</i> and a <i>Secondary Dwelling</i> , where such land is the owner's <i>Principal Place of Residence</i> .
131	Land used for the purposes of an <i>Approved Dwelling</i> which: <ul style="list-style-type: none"> (a) forms part of a community titles scheme in which there are exactly two lot entitlements; and (b) is not the owner's <i>Principal Place of Residence</i>.
132	Land used for the purposes of an <i>Approved Dwelling</i> which: <ul style="list-style-type: none"> (a) has an area of 1,000m² or less; and (b) is not part of a community titles scheme; and (c) is in an <i>Urban Fire Area</i>; and (d) is situated more than 1 kilometre from <i>Town Centre Facilities</i>; and (e) is not the owner's <i>Principal Place of Residence</i>.
201	Land which is <i>Banked Development Land – Subdivision</i> and has a rateable value of less than \$2,000,000.
202	Land which is <i>Banked Development Land – Commercial</i> .
203	Land which is <i>Banked Development Land – Subdivision</i> and has a rateable value of \$2,000,000 or more.
204	Land which is <i>Banked Development Land – Renewable Energy Facility</i> .
215	Land used in whole or in part for the purpose of electricity generation on a commercial basis including but not limited to power stations and <i>Renewable Energy Facilities</i> .
240	Land used as an electricity network maintenance depot.
244	Land used as public landline telecommunications network switch or exchange.
301	Land, which is <i>Extractive Industries Land</i> , with a rateable value of \$900,000 or less.
302	Land which is <i>Approved Extractive Industries Land</i> .
303	Land, which is <i>Extractive Industries Land</i> , with a rateable value of more than \$900,000.
401	Land, which is <i>Commercial and Industrial Land</i> , that has a rateable value of \$800,000 or greater.
402	Land used or intended to be used, in whole or in part as an abattoir, with a <i>gross floor area</i> greater than 15,000 square metres.

R3. Joint Arrangements with Other Local Authorities for Levying Special Rates/Charges

Council has not entered into any arrangements with other local authorities for the levying of special rates and charges.

R4. Criteria Used to Decide the Amount of Cost-Recovery Fees

Council sets its cost-recovery fees on the basis of full cost recovery/user pays principles.

The amount of such fees are set so as to recover no more than the costs of administering the relevant regulatory regimes. In some cases, Council may recover less than the full cost of providing the relevant service.

R4.1 Change of Ownership Fee

Council will maintain its change of ownership fee for recording details of ownership changes. The revenue from this charge will be applied towards the costs of entering and administering changes to Council's rates, mapping, debtors, customer request system, records system and other data bases containing property owner details, the costs of addressing potential change of ownership impacts upon State Government Pensioner Rate Subsidy eligibility and arrears of rates and to the costs of administering the charging system itself including recovery issues. The full costs will exceed revenue collected. In order to minimise the costs of administering the charging system, the change of ownership fee will be levied (as a cost recovery fee) on the first-rate notice issued to the new owner with appropriate disclosures that it does not represent a rate and that non-payment of the charge will not result in loss of rates discounts.

R4A. 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.

R5. Explanation of Differential General Rate

Differential general rates will be raised annually on all rateable properties in the Region based on State valuations at a level that together with minimum differential general rates raises enough revenue to meet the shortfall between the recurrent and capital cash costs, outlays, returns and non-cash costs of Council's programs and internal and external revenues received in respect of those programs.

R6. Explanation of Minimum Differential General Rate

Council shall levy minimum differential general rates on all rateable properties as a method of ensuring a reasonable minimum contribution is made to the general rates income from across the Region.

It is noted that State legislation does not currently permit Council to charge a minimum differential general rate on certain development land. This is a legislative requirement and not a Council concession.

It is confirmed that each individual interest in a community titles development may be subject to a minimum differential general rate (providing the interest's proportion of the scheme's total valuation does not attract a differential general rate that is higher than the minimum differential general rate).

R7. Explanation of Utility Charges

It is the policy of Council in levying charges for services (utilities) that the charges produce sufficient income to meet the outlays of the functional programs and a return on assets invested in accordance with National Competition Policy where appropriate.

The outlays include contributions (initially funded from general revenue) to administrative costs and overheads, Council road operational costs to the extent that these costs are necessarily incurred to facilitate the conduct of the service and transfers to relevant reserves. Account is taken of ordinary or trading income, grants, subsidies or contributions received for the function and any internal or external financial accommodation arranged. Utility charges relate to waste management operations.

The Code of Competitive Conduct will not be applied to any Council activity.

R7.1 Consumer Charges

It is also the policy of Council that the consumers of Utility Services will be expected to pay on either a full or substantially user pays basis. In such cases, cost of providing this service will include the cost of acquisition of particular commodities or service, the cost of providing infrastructure or organisation to process and/or deliver the commodity or service, any overheads associated with these costs and return on assets as described earlier.

R7.2 Waste Management Charges

A utility charge for waste management shall be levied on every property within the Region, as the whole of the Region is a declared waste management area.

The amount of the utility charge for waste management shall be determined by the Council as part of each year's budget. The charge payable on a particular parcel of land shall depend on the type of service which the Council provides.

Council will make available a minimum of 1 garbage service to all properties in the Region with the following exceptions:

- Where in the view of the Chief Executive Officer or delegate, practical, economical or safe access for the refuse collector is unable to be provided.
- Where in the view of the Chief Executive Officer or delegate, there is no evidence of habitation or potential habitation within existing structures on a property such as sewerage or septic facilities.
- Where in the view of the Chief Executive Officer or delegate, there is a regular (at least weekly) approved commercial garbage service provided to a property.
- Properties designed for multiple residential tenancies will be supplied with a minimum of 1 garbage service per house, unit or flat or unless the Chief Executive Officer forms the view that a service for each house, unit or flat is not required.

Council will charge for waste management services on a pro-rata basis with charges commencing from the date of delivery of a wheelie bin or other appropriate date determined by the Chief Executive Officer or delegate.

Subject to this policy where the number of waste management services is to be reduced to not less than one service, charges shall cease on the date of customer request for the approved reduction.

Council will invoke relevant local laws, the provisions of Environmental Protection Regulation 2019 or any successor law where necessary to supply additional garbage services to any property.

Delegation is given to the Chief Executive Officer to determine if more than 1 wheelie bin is required for health or environmental reasons at any particular commercial or residential property under a relevant local law, the Environmental Protection Regulation 2019 or any successor law to be charged at the standard rate per service.

Where in the view of the Chief Executive Officer that by reason of ill health or other physical or mental incapacity, no householder in a particular residential premise is reasonably able to place a wheelie bin at the kerb adjacent to those notified premises, Council may invoke the infirm households' provisions of its waste contract to provide a service to the premises.

Applications for an infirm household service must be supported by a medical certificate(s) and will contain a statutory declaration that:

- the property is used for residential purposes only;
- that there are no regular inhabitants of the property who are capable of transporting waste to the collection point; and
- that satisfactory alternative arrangements cannot be made.

An additional wheelie bin service may be provided to residents who in the opinion of the Chief Executive Officer, directly as a result of a medical condition, generate significantly greater quantities of domestic waste and/or recyclable waste, subject to the following conditions:

- A written application is made on the prescribed form and is accompanied by written advice from a medical practitioner stating that the applicant will, as a result of their medical condition, require assistance disposing of additional waste.
- Will only be provided to properties within a wheelie bin serviced area and will be provided at no additional charge.
- May be in the form of an additional 140 or 240 litre domestic wheelie bins or an additional 240 litre recyclable waste wheelie bin.

R8. Explanation of Special Charges - Rural Fire Levy

Council's Policy is to levy a special charge on all rateable land outside an *Urban Fire Area* for the purpose of contributing towards the funding of rural fire brigades in providing fire services.

An Urban Fire Area is land which is Class A, B, C or D land under the Fire and Emergency Services Regulation 2011.

The Rural Fire Levy shall be applied (with exceptions as below) to all rateable land outside an

Urban Fire Area, within that meaning of that term as defined for rating categorisation purposes.

Land which is included in differential general rating category 7 shall be excluded from the Rural Fire levy.

Council will apply different bases for applying the levy between farming and non-farming land.

The rural fire levy is applied to the areas that are not within a rural fire brigade area such as Biarra and Eskdale following advice from the Rural Fire Brigade members that rural fire volunteers are willing to attend any fire in the local government area whether within a rural fire brigade area or not.

To minimise the costs of administering the Rural Fire Levy and due to the small size of the levy, Council will raise the Rural Fire Levy on the basis of information available to it as at the date of issuing half yearly rate notices and will not make debit adjustments as a result of State valuation advices received after the time of issuing rates.

Therefore, if a new and separate valuation is received that is effective from prior to the issue of the previous rate notice, Council will not seek to recover additional rural fire levy amounts as a result of this advice from those prior periods.

All monies billed for rural fire purposes during the year shall be applied for rural fire purposes whether or not Council collects it. Interest earned by Council on rural fire levy arrears owing to Council shall accordingly be applied to Council's general revenue.

No discount will apply to these charges.

R9. Explanation of Special Charges – Kennels Inspection Program Special Charge

Council will use its special rating powers to levy the owners of properties hosting dog kennels a charge relating to its structured inspection program of these premises. The charge will appear on relevant rate notices and no discount shall apply.

The name of the charge may be abbreviated on rate notices.

To remove any doubt, where two (or more) kennels requiring inspection exist on the one property, two (or more) inspection charges shall be levied as required.

R10. Explanation of Special Charges – Poultry Farm and Extractive Industries Inspection Program Special Charge

Council will use its special rating powers to levy the owners of properties hosting intensive poultry farms and extractive industries a charge relating to its structured inspection program of these premises.

The charge will appear on relevant rate notices and no discount shall apply.

The name of the charge may be abbreviated on rate notices.

To remove any doubt, where two (or more) poultry farms or two extractive industries requiring inspection exist on the one property, two (or more) inspection charges shall be levied as required.

R11. Explanation of Special Charges – Food Premises Inspection Program Special Charge

Council will use its special rating powers to levy the owners of properties hosting food premises as established under the Food Act 2006, a charge relating to its structured inspection program of these premises. The charge will appear in half yearly instalments on relevant rate notices and no discount shall apply.

This charge will replace regulatory charges (where applicable) that would otherwise apply to activities carried out on rateable properties in order to save on administration costs and simplify dealings between Council and business.

Where regulatory charges for this or a similar purpose set in periods before 1 July 2020 have been prepaid to a date after 1 July 2020, Council will reduce the amount of this special charge on a pro rata basis to this date by applying a percentage of the charge.

The name of the charge may be abbreviated on rate notices.

To remove any doubt, where two (or more) food premises requiring inspection exist on the one property, two (or more) inspection charges shall be levied as required.

R12. Explanation of Environmental Separate Charge

Council believes it has an obligation to help protect, maintain and improve the natural environment. In accordance with this obligation, Council expects to incur costs of more than \$235,280 during 2020/2021 on environmental initiatives.

Council will maintain a separate charge of \$20 per annum on all rateable properties (per valuation) called an “Environmental levy” so as to separately fund environmental initiatives in the Region.

The levy funds a service, facility or activity as required for a separate charge under Section 103 of the Local Government Regulation 2012. The service, facility or activity is identified as:

- Council’s pest management program.

To minimise the costs of administering the Environmental Levy and due to the small size of the levy, Council will raise the Environmental Levy on the basis of information available to it as at the date of issuing half yearly rate notices and will not make debit adjustments as a result of State valuation advices received by Council after the time of issuing the rate notices.

For example, if a new and separate valuation for all or part of a property is received that is effective from a date prior to the issue of the previous rate notice, Council will not seek to recover additional environmental levy amounts from the property owner in relation to those prior periods.

Because a specific amount is to be funded, no discount will be available on the Environmental levy.

R13. Explanation of Separate Charge – State Emergency Services Levy

Pursuant to Part 5 of the Disaster Management Act 2003, Council has an obligation to ensure that it has disaster response capability. Disaster response capability means the ability to provide equipment and a suitable number of persons, using the resources available to the Council, to effectively deal with, or help another entity to deal with, an emergency situation or

a disaster in the Somerset Region.

In accordance with this obligation, Council expects to incur State Emergency Services (SES) and other emergency management operating costs for 2020/2021 totalling more than \$329,392 plus additional capital expenditure nett of any government grants.

Council seeks to fund \$329,392 of the total State Emergency Services costs and the cost of other emergency service activities through the imposition of a State Emergency Service separate charge to fund most of the above costs and capital costs.

\$329,392 represents \$28 for each rateable property.

Council will maintain a separate charge of \$28 per annum on all rateable properties (per valuation) called a "State Emergency Services levy" or "SES levy" for the following reasons:

- To separately fund State Emergency Service activities in the Region and other emergency management/ disaster management activities.
- To ensure that the State Emergency Service costs are not hidden in other rates and charges as they have been in the past.
- To communicate to property owners that a significant portion of a nominal "State" activity is in fact funded by the Region.

The levy funds a service, facility or activity as required for a separate charge under Section 103 of the Local Government Regulation 2012. The service, facility or activity is defined as the various activities of State Emergency Service groups in the Region including search and rescue involvement, attendance at vehicle accidents, fires and other emergencies and other emergency activities set out in relevant legislation or sanctioned by Council.

To minimise the costs of administering the State Emergency Service Levy and due to the small size of the levy, Council will raise the State Emergency Service Levy on the basis of information available to it as at the date of issuing half yearly rate notices and will not make debit adjustments as a result of State valuation advices received by Council after the time of issuing the rate notices.

For example, if a new and separate valuation for all or part of a property is received that is effective from a date prior to the issue of the previous rate notice, Council will not seek to recover additional state emergency service levy amounts from the property owner in relation to those prior periods.

Because a specific amount is to be funded, no discount will be available on the State Emergency Services levy.

R14. Manner of payment of rates, charges and levies

Ratepayers may pay all rates, charges and fire levy by cash, cheque or EFTPOS at a Council office. Alternatively, ratepayers may pay rates, charges and fire levy by cash or cheque only at any other place or agency that may be appointed for that purpose by Council. Cheques may be posted to Council's mailing address.

In addition, payments including part payments can be made by telephone through automated services using debit cards, MasterCard or Visa card (or such other cards as determined by the Chief Executive Officer) and via the Internet using MasterCard or Visa card. For internal control and merchant agreement purposes, credit card payments will not be accepted by

Council officers without the card being presented at a Council EFTPOS device.

Council may appoint agents for receipting funds paid via cash, debit cards, MasterCard or Visa Card as required.

Council may determine to accept payment made by other methods.

R15. Discount on Rates and Utility Charges

It is the policy of Council to grant a discount for the payment and receipt by Council on specified rates and charges outstanding on the land for the rating period on or within forty-two (42) days of the date of issue of the rates notice. The discount where applicable shall be 15% and will apply to a payment made and received in full for the current levy.

Discount shall not apply to separate or special charges (such as Rural Fire Levy and State Emergency Services Levy) and overdue rates.

Council considers 42 days ample time to pay rates.

- **Discount when Special Circumstances prevent Prompt Payment**

Council may allow a discount if Council is satisfied that the person liable to pay the rate or charge was prevented, by circumstances beyond that person's control, from paying the rate within the discount period specified. Each case shall be determined upon application by the ratepayer, including all appropriate documentation to support the application. Each application shall be determined by the Chief Executive Officer or delegate on its merits.

Discount for prompt payment is to be granted in the following circumstances:

- **Payment in person at the Esk, Kilcoy or Lowood Offices** - payment must be made by close of business on the discount date.
 - **Payment at agencies** - payment must be made by close of business on the discount date.
 - **Payment by mail** - payment must be received by close of business on the last day of discount. The postal services are the ratepayer's agent not Council's agent.
 - **Payment by Telephone or Internet on facilities nominated by Council on rate notices**- payment must be made on or before the last day of discount subject to the conditions imposed by Council's telephone/ internet rates payment contractor.
 - **Payment directly into Council's Bank Account** - payment must be made by close of business on the discount date so that payment appears on Council's bank statement dated on or before the date of discount and the payer must immediately advise Council in writing of the details of the deposit. Payments will only be accepted from the date of advice about the origin of payments.
 - **Payment by bank transfer into Council's Bank** - Payment is taken to be received on the date that the payment is paid into Council's account (that is, the date it appears on Council's bank statement). Therefore, the ratepayer must take into account the time delay in transferring the money from the ratepayer's bank to Council's account at the National Australia Bank, Esk. For discount to be allowed, the payer must immediately advise Council in writing of the details of the deposit.
- **Underpayment of Rates account by \$10 dollars** – When the net amount of a rate

assessment is short paid by the amount of \$10 dollars or less and this payment is received within the discount period, discount will be allowed but the short payment be carried forward as an outstanding balance to the next issued rate notice

R16. Levying Administration Matters

R16.1 Issue of Rate Notices

Rate notices shall be raised half yearly with supplementary credit and debit adjustments to notices already issued able to be raised at any time.

R16.2 Limits on back-charging in the event of a Council error

Where a Council error is uncovered that would lead to additional cleansing service charges being payable by a ratepayer, Council will only backdate the additional charges to the commencement of the half year period in which the error is uncovered. This will be either 1 January or 1 July whichever is the most recent. This shall not apply to general rates or to charges payable on properties used for Government purposes.

R16.3 Adjustments to service charges made without issuing supplementary notices

Where in the course of a financial year there are changes to services or other service charges or levies, Council may charge for the service based on a percentage or multiple of the actual number of services in order to achieve the correct charge without issuing a separate credit or debit adjustment notice.

For example, where a property owner takes on a garbage service at 30 July, the relevant rate notice for the period 1 July to 31 December may show "0.83" units of cleansing services. Conversely, an additional cleansing service commencing from 1 November may be charged on the 1 January to 30 June rate notice as "1.33" units of cleansing services. This method of charging shall be disclosed on rate notices and all such proportional charges shall be calculated based on rounding down in the ratepayer's favour to 2 decimal points.

Where the new charge was first applicable in a prior rating period, the rate notice of the current year may apply the relevant portion of the charge informing the ratepayer that it relates to a prior period. For example, a garbage service that commenced on 31 March may appear on the following August rate notice as 0.50 "garbage prior period" with an additional line showing 1.00 units of "garbage" referring to the current 6 month moiety.

R16.4 Discretion to not issue minor rate or rate adjustment notices

To minimise administration costs on transactions that have a minor impact on Council revenue, where a rate notice or debit supplementary rate notice would otherwise be prepared and adjustments calculated that would result in a net additional rate debt to Council of not more than \$150 and where authorised by the Chief Executive Officer no notice shall be issued.

Council will always issue refunds and/or credit adjustments regardless of size.

R16.5 Recovery of change of ownership fees and bank dishonour charges on rate notices

To minimise administration costs, Council will seek to recover change of ownership fees and bank dishonour fees from property owners from whom these are recoverable on the first rate notice to issue after the relevant event or on a later notice if applicable. Rate notices shall specify that these are not Council rates and that non-payment of these amounts will not affect

any entitlement to discount on a rate otherwise identified on the rate notice.

R16.6 Calculation of interest on outstanding rates and charges

To minimise administration costs, Council may from time to time write off selected interest and other outstanding rate balances of less than \$3 if authorised by the Chief Executive Officer.

R16.7 Back charges for Council services where not mentioned on Council property search in error

That where back charges for a Council service would apply because of a Council error and there has been a change in ownership following a property search issued for the new owner that did not mention the applicability of the service charge, Council will only raise the charge from the date of possession by the new owner.

R16.8 No evidence of date of cessation of Council service

That where a service has ceased to apply on a property but there is no information or evidence about the date that the service ended, Council will raise a credit for all relevant charges raised since the commencement of the half year period in which the error is uncovered. This will be either 1 January or 1 July whichever is the most recent. Relevant charges include interest charges if applicable. If evidence about the date being earlier than 1 January or 1 July becomes available, Council will provide a full refund or credit adjustment in line with legal requirements.

R16.9 Half year levy of rates

It is noted that the first half of the financial year (1 July to 31 December) contains more days than the second half (from 1 January to 30 June). Council will nevertheless charge exactly one half of relevant general rates and services charges on each half-yearly notice. It is considered that this practice will have negligible financial impact (if any) over the course of the year and will aid ratepayers' understanding of rate notices compared to the alternative of charging 50.4% (or whatever) of these rates and charges in the first half of the year and 49.6% in the second half.

R16.10 Risk of dishonoured payments and transfer of land

There is a risk that a payment received by Council may be subsequently dishonoured. Council will use wording on property search responses such as: "Payment of Council rate and/or debtor accounts may be made by means such as cheque. Many methods of payment are susceptible to subsequent dishonour or reversal by the payer's bank or other organisation if it transpires that there were insufficient funds to make the payment or for other reasons. Council is therefore not in a position to guarantee the payment status of this account."

R16.11 Amendment of land record

Section 156 of the Local Government Regulation 2012 requires that:

If an amendment of the land record changes the rates or charges that are or may be levied on land, the Chief Executive Officer must, as soon as practicable, give the ratepayer an amendment notice for the amendment.

Council interprets the relevant notice to include notification given before the amendment to the land record takes place including notification of impending or potential change given with a property search response, notification by the valuation authority to a property owner about

changes to valuation or land use and the delivery of a wheelie bin to a property.

R16.12 Property search process and conditions

It is a condition of Somerset Regional Council property search requests that completed requests provide both the prospective purchasers' full names and current postal addresses as well as the prospective purchasers' addresses for service of notices following change of ownership.

Council will write directly to prospective property owners at the time of replying to property search requests with information such as:

- A statement of thanks for their interest in the Somerset Region.
- Details of how Queensland councils are advised of ownership changes and the potential for legally valid rate notices to be issued to former owners.
- Approximate dates that the next rate notices will issue and will fall due.
- A form of statutory declaration showing details required for notification by new owners of their possession of land. This form shall be for the optional use of new owners.
- A pensioner rate subsidy form to ensure that new pensioner owners do not miss out any entitlements.
- Other matters considered appropriate.

R16.13 Change of ownership record based on advice not from official sources

Council will accept written advices given under Section 156 of the Local Government Regulation 2012 (or successor legislation) that are considered satisfactory by the Chief Executive Officer as sufficient to alter its land record.

R16.14 State Government Emergency Management Levy definition of "prescribed property"

Council will in all relevant cases determine that portions of parcels of land are not to be classed as if they were separately levyable parcels of land in respect of the definition of "prescribed property" under the *Fire and Emergency Services Act 1990*.

R16.15 Reminder letter threshold

Council will send reminder letters after the due date for rate payment to all property owners with arrears of rates and charges which exceed \$40.

R17. State Government Pensioner Rate Subsidy

Council administers the State Government Pensioner Rate Rebate Scheme within the Region.

Council officers will attempt to make the process of determining eligibility for the scheme as simple as possible for applicants within the rules set down by the State and will attempt to provide the maximum allowable rebates in accordance with this policy.

In relation to applications received from pensioner landowners who have recently qualified for the scheme, Council will apply the subsidy depending on the time of receipt of the application

in one of the following ways:

- If the application is processed before rate notices for the half-year are prepared, the subsidy will appear on the printed rate notice.
- If the application is processed after rate notices for the half-year are prepared but before the due date for payment of rates, Council will contact the ratepayer if possible before the due date and provide in writing details of the subsidy amount and the reduced amount now payable by the same due date. This will not represent a revised assessment.
- If the application is processed after the due date for payment of rates or has not previously been communicated to the ratepayer, Council will receipt the allowable subsidy against the rate assessment code as at the end of each calendar month to be included as an opening credit on the next rate notice.

In relation to properties where the subsidy has ceased to apply, Council will either:

- Include the calculation of any reduced subsidy required in the rate notice where this has not yet issued.
- Include details of relevant subsidies allowed to the current owner in property search letters along with the means of calculating how much State Government subsidy may not apply to the new owner (if the new owner is not eligible) and the address of the State Agency for forwarding refund payments due on settlement. As advised by the relevant Department, Council will not seek to obtain reclaim of any subsidy amount beyond what is obtained by the solicitor or conveyancer on settlement unless otherwise directed by the State authorities.
- Council is required to verify the continuing eligibility of pensioners for the State Government Pensioner Rate Subsidy with Centrelink and the Department of Veterans' Affairs each year. If these agencies report a mismatch between their records and Council's, Council may be required to cease providing the subsidy. Council will not be advised of the reason for the mismatch and cannot provide further advice to ratepayers.

R18. Payment Arrangements

Council will not enter into arrangements that limit its legal power to recover rates.

R19. Overdue Rates and Charges

R19.1 Rates and Property Related Charges Due and Payable

It is the policy of Council that following the issue of a rates notice, rates and charges are due and payable forty-two (42) days after the date of the notice.

All rates and charges remaining unpaid after the expiry of forty-two (42) days will constitute overdue rates and charges for the purposes of section 132 of the *Local Government Regulation 2012*.

R19.2 Interest on Overdue Rates and Charges

In accordance with section 133 of the *Local Government Regulation*, all overdue rates and charges shall bear compound interest at the rate of 8.53% p.a., calculated on daily rests

effective from 21 days after the due date for payment.

R19.3 Concessions – Overdue Rates and Charges

It is Council's general policy not to grant rebate of rates. However, in special circumstances, remission may be granted in accordance with the following guidelines:

- Pursuant to Section 122 of the Local Government Regulation 2012, an application on the approved form "Application for Rebate" be made by the owner of the land concerned.
- The services of an independent third party be used for an assessment and report of the applicant's financial status.
- The applicant/s complete an authority letter to agree to Council's independent third party to evaluate their financial status.
- Any other relevant information be supplied by the applicant or in compliance with requests by Council's Administration to support the application.
- Council considers the application for rebate together with a report prepared by Council's Administration, such report providing all the necessary and relevant information.
- Upon Council making its decision on the matter, the Administration is authorised to undertake the necessary action with regard to such application for rebate.
- The general policy of this Council is that it will not grant applications for rebate from applicants that are absentee landholders.
- Council may as it sees fit also grant a rebate in cases where it believes rating decisions may cause financial hardship and may make arrangements with ratepayers for deferral of rates in accordance with a separate Council policy.

R19.4 Prepayment of rates

The Chief Executive Officer or delegate is authorised to accept or arrange prepayment of rates and charges

Interest shall not accrue to persons whose rates are paid in advance. Discount will be granted if full payment is received on or before the expiration of the discount period.

R20. Precepts and Government Levies

Council policy is to comply with applicable legislation in the levy, collection and remittance of precepts and charges payable to the State Government.

R21. Investments

Available surplus funds are to be invested in accordance with Council's investment policy.

R22. Infrastructure Costs for New Development

Developers are required to pay the full costs of any increased capacity in the physical infrastructure due to any new developments, and where appropriate, a contribution towards

social infrastructure changes required to cater for the increase or changes in population caused by new developments.

R23. Operating Capability

It is intended that the operating capability of the Council will be increased or decreased by the amount shown in the budget documents.

R24. Matters required by section 172 of the Local Government Regulation 2012

An outline and explanation of the measures that the local government has adopted for raising revenue:

- (i) the rates and charges to be levied in the financial year
The rates and charges to be levied in the financial year are outlined in the budget documents. These encompass differential general rates, utility charges, special charges for certain properties and separate charges.
- (ii) the concessions for rates and charges to be granted in the financial year
Concessions for rates and charges include a pensioner rebate on general rates in specific limited circumstances and rebates resolved by Council from time to time in accordance with policy.

R25. Local Law Debts

It is the Policy of Council to use powers available under the Local Government Act 2009 Section 142 and applicable Local Laws in respect of works performed on properties.

The following steps shall be taken:

- Council will meet legal requirements in relation to works on private properties, including providing reasonable warnings and notice.
- Council will provide an account for the amount for which the owner or occupier is liable. The account shall provide for payment terms of 30 days.
- If the account is unpaid at the expiry of 30 days, Council shall write and inform the debtor that the outstanding balance will be treated as if it were an overdue rate. Relevant information will be provided to explain the implications of this treatment including the levying of interest.
- Interest at the maximum rate applicable to rates debts shall be applied (currently 8.53%) commencing from 31 days after the issue of the relevant account.
- Council shall forward regular invoices as appropriate in relation to new interest charges on the outstanding debt.
- Council delegates authority to the Chief Executive Officer to request the formal registering of charges over properties if required.
- The Chief Executive Officer shall report to Council on those cases where charges are registered over land.

It is noted that the treatment of property based debtors accounts as rates will permit sale of lands for rate arrears where such accounts are 3 years in arrears.

R26. Rate capping

To satisfy the provisions of section 172 of the *Local Government Regulation 2012*, Council has not made a resolution limiting an increase of rates and charges for 2020/2021.

R27. Pensioner rebate of Kilcoy differential general rates***R27.1 Qualifying Pensions***

Rebate of part of certain rates and charges as determined by Council from time to time may be granted to owners who are holders of a current valid Queensland pensioner concession card and who are eligible to receive a State Government Pensioner Rate Subsidy under the rules of the State Government Pensioner Rate Subsidy Scheme.

The rebate may be granted under Section 120 of the *Local Government Regulation 2012*.

Council has decided to phase out the granting of an automatic concession of this kind to pensioners, but wishes to protect those pensioners currently receiving the concession from any hardship resulting from the change. Those pensioners in receipt of the pensioner rate subsidy as at 30 June 2008 will continue to receive the subsidy provided they retain other eligibility criteria. However, no new automatic concession will be granted to those pensioners not already in receipt of the concession as at 30 June 2008.

R27.2 Application

A pensioner rebate as above shall apply to differential general rates within the former Kilcoy Shire.

R27.3 Calculation

The rebate of differential general rates within the former Kilcoy Shire shall be equal to:

- \$20 per annum multiplied by;
- The percentage to which the landowners are entitled to receive a State Government Pensioner Rate Subsidy under the rules of that subsidy scheme as issued by State authorities from time to time.

For example, if a full State Government Pensioner Rate Subsidy applies to a rate assessment where differential general rates of \$1,000 would otherwise apply, the landowner shall be entitled to a rebate of \$20 of the rates. If 33% of the full State Government Pensioner Rate Subsidy applies, the landowner shall be entitled to a rebate of 33% of \$20 of the rates.

R27.4 Justification

Council has decided to offer the concession on differential general rates within the former Kilcoy Shire to recognise the financial impact on people of fixed incomes within the former Kilcoy Shire who enjoyed the same level of rebate in previous years.

R27.5 Administration

An application for a State Government Pensioner Rate Subsidy shall be taken to also be an application for Council pensioner rebate. The rules governing eligibility to the State Government Pensioner Rate Subsidy Scheme as issued by State authorities from time to time

shall apply in determining eligibility to the Council rebate.

R28. Fines and Penalties

It is a policy of Council to comply with the statutory requirements and guidelines for the imposition of fines and penalties for breaches of regulatory provisions.

R29. Scope of Council's Land Record and Provision of Information from Land Record

The land record of Council includes all information that Council holds about properties in all data bases including but not limited to rates, mapping, debtors, customer request, records, pest mapping but excludes private details about the owner that Council is not required by law to keep and which could have no possible effect on future owners of the property including telephone numbers and personal financial details.

It is confirmed that the following events do not constitute a change of ownership within Council's land record:

- Change of name including taking of married name
- Recording an estate administrator including recording the death of a joint owner of a property (adding "estate of") or transmission to the Estate Administrator as legal personal representative.

The scheduled fee for provision of information from Council's land record may be waived when the following circumstances apply:

- Where official enquiries are made by the police, fire brigades, Australian Defence Force, power and water authorities, Australia Post, emergency services and relevant government agencies in writing.
- Where the caller requires contact details of adjoining owners for issues of public safety, fencing, development applications and the like.
- Where the caller requires details that are required to fulfil a condition imposed under a Council approval

R30. Capitalisation Thresholds

Pursuant to section 206 of the Local Government Regulation 2012, the following asset capitalisation thresholds apply:

Asset Category	Capitalisation threshold
Plant, furniture and equipment	\$5,000
Land	\$1
Buildings, infrastructure and other assets	\$10,000"

Carried

Vote - Unanimous

Debt Policy

Decision:

Moved – Cr Isidro

Seconded – Cr Brieschke

“THAT pursuant to section 192 of the Local Government Regulation 2012, the following policy about borrowings for 2020/2021 be adopted:

Policy Subject/Title: DEBT POLICY 2020/2021
Policy Number: F/003

Responsible Officer: Director Finance
Legislative or Regulatory Reference: Local Government Regulation 2012
Related Policies / Procedures: N/A
Authorised by: Somerset Regional Council
Authorised on: Ordinary Council Meeting 10 June 2020

Amendment dates:**1. OBJECTIVE**

Pursuant to section 192 of the Local Government Regulation 2012, a debt policy for 2020/2021 is to be adopted.

2. PURPOSE

The policy reflects the debt policy for 2020/2021 for Somerset Regional Council.

3. SCOPE

The policy applies to Somerset Regional Council and supersedes and replaces the 2019/2020 equivalent policy.

4. GUIDELINES**Debt Policy 2020/2021****New Borrowings**

- It is the policy of the Somerset Regional Council to only raise new loans for capital works where such works cannot be financed from revenue.
- It is also the policy of the Somerset Regional Council to raise new loans for individual capital works projects outside the above parameters where such works, by the nature of their estimated costs, cannot be financed from revenue.
- Council may have need for short term working capital facilities to manage large cash outflows associated with natural disaster relief and recovery arrangements (NDRRA) related projects

- New borrowings shall be made through Queensland Treasury Corporation.

Information required under the Local Government Regulation 2012

Borrowings planned for the current financial year and the next 9 financial years	Nil
Purpose of new borrowings	Not applicable
The time over which it is planned to repay existing and proposed borrowings	Not applicable

Date of Resolution

This policy was approved by the Chief Executive Officer and adopted by the Somerset Regional Council at the Ordinary Meeting of 10 June 2020."

Carried

Vote - Unanimous

Investment Policy

Decision:

Moved – Cr Whalley

Seconded – Cr Gaedtke

"THAT pursuant to section 191 of the Local Government Regulation 2012, the following investment policy for 2020/2021 be adopted:

Policy Subject/Title: INVESTMENT POLICY 2020/2021
Policy Number: F / 010

Responsible Officer: Director Finance

Legislative or Regulatory Reference: Local Government Regulation 2012

Related Policies / Procedures: Nil

Authorised by: Somerset Regional Council

Authorised on: Ordinary Council Meeting 10 June 2020

Amendment dates:

1. OBJECTIVE

The intent of this document is to outline Somerset Regional Council's investment policy for the forthcoming financial year and guidelines regarding the investment of surplus funds, with the objective to maximize earnings within approved risk guidelines and to ensure the security of funds.

The activities of the investment officers or fund managers responsible for stewardship of Somerset Regional Council's funds will be measured against the standards in this Policy and

its objectives.

Activities that defy the spirit and intent of this Policy will be deemed contrary to the Policy.

2. BACKGROUND

Somerset Regional Council (Council) has been granted authority to exercise Category 1 investment power under Part 6 of the *Statutory Bodies Financial Arrangement Act 1982* (the Act).

The Treasurer may from time to time constrain the investing activities of local government by limitation, caveat, restriction and/or other relevant regulation. Where this occurs, this Investment Policy will be reviewed and reissued for the subsequent change in legislation.

3. PURPOSE

Compliance with the *Local Government Act 2009* and other legislation

4. SCOPE

For the purpose of this policy, investments are defined as arrangements that are undertaken or acquired for producing income and apply only to the cash investments of Somerset Regional Council. This policy applies to the investment of all surplus funds held by Somerset Regional Council but does not apply to loans or similar monetary assets in favour of Council from Queensland Urban Utilities, to any right to participate in the profits of Queensland Urban Utilities or any investment requiring Treasury approval.

Funds are to be invested in a capital guaranteed cash fund or an approved cash management product. Category 1 investment power allows for investment with Queensland Treasury Corporation (QTC) Capital Guaranteed Cash Fund without further approval.

This policy supersedes and replaces the 2019/2020 equivalent policy.

5. POLICY

5.1 AUTHORITY

All investments are to be made in accordance with:

- *Statutory Bodies Financial Arrangements Act 1982*
- *Statutory Bodies Financial Arrangements Regulation 2019*

5.2 ETHICS AND CONFLICTS OF INTEREST

5.2.1 Prudent Person Standard

The standard of prudence is to be used by investment officers when managing the overall portfolio. Investments will be managed with the care, diligence and skill that a prudent person would exercise in managing the affairs of other persons. This includes having in place appropriate reporting requirements that ensure the investments are being reviewed and overseen regularly.

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 Somerset Regional Council.

They will consider the safety of capital and income objectives when making an investment decision.

5.2.2 Ethics and conflicts of interest

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

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

5.2.3 Authority

The Chief Executive Officer has authority for implementation of the Investment Policy and may delegate this authority in accordance with this policy.

5.3 INVESTMENT OBJECTIVES

Somerset Regional Council's overall objective is to invest its 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 most appropriate given the circumstances.

In priority, the order of investment activities shall be:

1. preservation of capital
2. liquidity, and
3. return

5.3.1 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 with given risk management parameters and avoiding any transactions that would prejudice confidence in Council or its associated entities.

Credit Risk

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, seeking quotations from a range of qualifying institutions in order to diversify the investment portfolio (and to maximise returns) and limit transactions to secure investments.

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.

5.3.2 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.

5.3.3 *Return on investments*

The portfolio is expected to achieve a market average rate of return and take into account Somerset 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.

5.4 **PORTFOLIO IMPLEMENTATION**

5.4.1 *Authorised personnel*

The Chief Executive Officer will authorise officers to invest Somerset Regional Council's operating funds at their discretion in investments consistent with this Investment Policy and legislation.

5.4.2 *Internal controls*

The Director Finance 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 established processes will include an annual review of the Investment Policy.

5.5 **INVESTMENT PARAMETERS**

5.5.1 *Investable funds*

For the purposes of this policy, investable funds are the investment moneys available for investment at any one time and include the Somerset Regional Council's bank account balance.

Included in this balance is any moneys held by Council on behalf of external parties.

The investable funds should match the cash flow needs of Council deemed by the Director Finance after preparing Somerset Regional Council's budget. Once the Director Finance has determined that the cash flow forecast can be met, if required, funds may be invested for the required term.

It is appropriate for the Director Finance to be conservative and to assess the cost of direct investment management by Council relative to the return generated. This should be compared with the cost of investing funds with a capital guaranteed cash fund for example QTC Capital Guaranteed Cash Fund.

5.5.2 *Authorised investments*

Without specific approval from Council or the Treasurer, investments are limited to those prescribed by Part 6 of the Act for local governments with Category 1 investment power.

5.5.3 *Liquidity requirement*

Given the nature of the funds invested at least 5 per cent of the portfolio can be called at no cost or will mature within 0-7 days.

5.5.4 *Breaches*

Any breach of this Investment Policy is to be reported to the Chief Executive Officer and rectified within 24 hours of the breach occurring.

5.5.5 *Safekeeping and custody*

Each transaction will require written confirmation by the relevant financial institution. Somerset Regional Council will hold security documents, or alternatively a third party custodian

authorised by the Director Finance and evidenced by safekeeping receipts may hold security documents.

5.6 INVESTMENT GUIDELINES

The following overall investment limits apply for the forthcoming financial year:

Long Term Rating (Standard and Poor's) or equivalent	Total Limit
QIC/QTC Pooled Cash Management Fund	100% of the available funds less \$1 million preserved for qualifying local banks
A+(plus) rated products at A+(plus) rated financial institutions or better	95% of the available funds less \$1 million preserved for qualifying local banks
BBB+ (plus) rated products at BBB+(plus) rated qualifying local banks or better (defined below)	\$1 million

'Qualifying Local Banks'

In order to qualify for investment, qualifying local banks must meet the following criteria to the satisfaction of the Chief Executive Officer:

- Qualifying local banks must operate a branch which is open for at least 20 hours per week within the Somerset Regional Council area;
- Qualifying local banks must provide a benefit to the community, outside of standard financial institution services within the Somerset Regional Council area; and
- Be able to provide competitive term deposit rates that rival those able to be obtained from better rated institutions.

6. EFFECTIVE FROM

This policy is in effect to 31 July 2021.

The purchase of investment products that mature beyond the policy expiry date are subject to this policy. Conversely products purchased prior to the adoption of the current version of this policy are outside of the scope of this version of the policy.

7. CONTROLS

As outlined in this policy.

8. DATE OF RESOLUTION

This policy was approved by the Chief Executive Officer and adopted by the Somerset Regional Council at the Ordinary Meeting of 10 June 2020."

Carried

Vote - Unanimous

Procurement Policy

Decision:

Moved – Cr Isidro

Seconded – Cr Wendt

“THAT pursuant to section 198 of the Local Government Regulation 2012, the following procurement policy for 2020/2021 be adopted:

Policy Subject/Title:	2020/2021 Procurement Policy
Policy Number:	F/008

Responsible Officer:	Director Finance
Legislative or Regulatory Reference:	<i>Local Government Act 2009</i> Local Government Regulation 2012
Related Policies / Procedures:	N/A
Authorised by:	Somerset Regional Council
Authorised on:	Ordinary Council Meeting 10 June 2020
Amendment dates:	

1. OBJECTIVE

Council's purchasing activities aim to achieve advantageous procurement outcomes by promoting:

- (a) value for money - Council must harness its purchasing power to achieve the best value for money. The concept of value for money is not restricted to price alone. The value for money assessment must include consideration of:
 - (i) contribution to the advancement of Council's priorities; and
 - (ii) fitness for purpose, quality, services and support; and
 - (iii) whole-of-life costs including costs of acquiring, using, maintaining and disposal; and
 - (iv) internal administration costs; and
 - (v) technical compliance issues; and
 - (vi) risk exposure; and,
 - (vii) the value of any associated environmental benefits.
- (b) open and effective competition - Purchasing should be open and result in effective competition in the provision of goods and services. Council must give fair and equitable consideration to all prospective suppliers.
- (c) the development of competitive local business and industry and economic development - Council wishes to pursue the principle and objectives of encouraging the development of competitive local business and industry and economic development as part of the process of making its purchasing decisions. Council will endeavour to support local business by inviting local businesses to supply quotations and bid for tenders.

- (d) environmental protection - Council promotes environmental protection through its purchasing procedures. In undertaking any purchasing activities Council will:
- (i) promote the purchase of environmentally friendly goods and services that satisfy value for money criteria; and
 - (ii) foster the development of products and processes of low environmental and climatic impact; and
 - (iii) provide an example to business, industry and the community by promoting the use of climatically and environmentally friendly goods and services; and
 - (iv) encourage environmentally responsible activities.
- (v) ethical behaviour and fair dealing - Council officers involved in purchasing are to behave with impartiality, fairness, independence, openness, integrity, and professionalism in their discussions and negotiations with suppliers and their representatives.

This policy incorporates relevant requirements under the Local Government Act 2009 (the “Act”) and the Local Government Regulation 2012 (the “Regulation”) and aims to meet the requirements of section 198 of the Regulation.

2. BACKGROUND

Council is required to review its procurement policy each financial year under the Regulation.

3. PURPOSE

This document sets out the Council’s policy for the acquisition of goods and services and carrying out of the sound contracting principles. This policy applies to the procurement of all goods, equipment and related services, construction contracts and service contracts (including maintenance).

All Council purchases must be carried out in compliance with the Act and the Regulation.

4. SCOPE

This policy applies to all Council employees and Councillors.

Council officers responsible for purchasing goods and services must comply with this policy and purchasing procedures. It is the responsibility of Council officers involved in the procurement process to understand the meaning and intent of this policy and related procedures.

ALL dollar amounts stated in this policy include GST.

This policy replaces all previous procurement policies.

5. POLICY

A. PURCHASES UNDER \$15,000

Except as outlined below:

1. For purchases up to and including \$1,000, one verbal quotation may be sufficient.
2. For purchases of more than \$1,000 up to \$15,000, at least two written quotations shall

be sought.

The Chief Executive Officer may authorise the purchase of goods or services to the value of \$5,000 without obtaining quotations.

Sole Supplier Arrangements - Where goods or services up to a value of \$15,000 are required and it is believed that only one supplier is legally or reasonably available to Council, the Chief Executive Officer may authorise the purchase after being satisfied of the authenticity of the case, reasonableness of the proposed cost and the availability of a budget for the expenditure.

Petty cash procedures and other purchasing procedural issues will be outlined in administrative manuals or procedures. The limit for petty cash or low value in store purchases is to be set by the Chief Executive Officer from time to time having regard for cost factors such as city parking.

The Chief Executive Officer may set a different limit for different purchases, such as food and beverage purchases.

Purchasing cards may be issued to officers (including the Chief Executive Officer) at the discretion of the Chief Executive Officer on the basis of need with the following provisos:

That cards be issued on the conditions that they are not used:

1. for private purposes
2. for purchases greater than the transaction limit
3. for items readily available from a Council store while the store is reasonably accessible
4. for cash withdrawals or advances – all cards will have the cash advance facility disabled
5. by persons other than the named cardholder to ensure that the cardholder has full responsibility for the use of the card
6. for other purposes as detailed in the purchasing card procedure.

No purchasing card other than card of the Chief Executive Officer shall have a transaction limit exceeding \$3,000. No card shall have a transaction limit exceeding \$5,000.

The Chief Executive Officer and Director Finance must conjointly sign all applications for new purchasing cards and authorisations for the cancellation of purchasing cards.

No purchasing card shall be issued to the Director Finance.

Failure to comply with Council policy and procedures in the use of purchasing cards will result in the immediate cancellation of cards and disciplinary action.

Prior to the issue of purchasing cards, each cardholder must sign an acknowledgement statement which summarises the requirements of this policy and relevant procedures in relation to the use and holding of purchasing cards to ensure cardholders understand their obligations and to evidence this understanding. Further, each cardholder must sign a fresh acknowledgement statement annually before the end of March.

Cardholders are required to instigate all purchases that are possible to be made using credit

card under this policy by credit card except where the Chief Executive Officer authorises generally (eg by type) or specifically in writing otherwise.

The Chief Executive Officer and selected delegates are empowered to authorise the purchase of goods or services which are the subject of natural disaster relief funding arrangements to the value of \$15,000 without obtaining quotations in order to expedite recovery.

B. PURCHASES BETWEEN \$15,000 AND \$200,000

Except as provided in this policy, Council will invite written quotations before making a contract for the carrying out of work or the supply of goods or services involving a cost of between \$15,000 and \$199,999.99 inclusive. The invitation must be given to at least three persons who Council considers can meet its requirements at competitive prices.

Records of offers received must be kept on file.

C. PURCHASES ABOVE \$200,000

Except as provided in this policy, Council will invite tenders before making a contract for the carrying out of work, or the supply of goods or services involving a cost of \$200,000 or more.

The invitation must be by an advertisement in a newspaper circulating generally in Somerset and allow at least 21 days from the day of the advertisement for the submission of tenders.

Records of tenders received must be kept on file.

D. EXCEPTIONS FROM THE REQUIREMENT TO SEEK TENDERS OR QUOTATIONS

The Regulation specifies when Council is exempt from the requirement to seek tenders or quotations.

Council confirms via this policy that it may apply all or any of these exemptions where appropriate or necessary.

Council confirms it is satisfied that there is only 1 supplier who is reasonably available for the maintenance of relevant computer software programs such as financial, mapping and records systems, being the suppliers of those systems, and endorses all such agreements entered into since the commencement of legislation requiring this resolution.

E. DELEGATIONS AND TYPES OF EXPENDITURE

An authorised officer for the purpose of this policy is an officer of the Council authorised by the Chief Executive Officer to expend budgeted funds up to the limit specified in the register of delegations.

In addition, there are many types of expenditure to which limits are specified including:

- Type 1 Recurrent expenditure and capital constructions.
- Type 2 Plant or other capital purchases costing at least \$1,000.
- Type 3 Purchases into store.
- Type 4 Purchases of goods and services required by the local State Emergency Service for emergency events outside of normal Council operating hours.

- Type 5 Swimming pool fence inspection certificate numbers.
- Type 6 Purchases of goods and services required during declared emergency events that represent eligible expenditure for Council under either the counter-disaster operations or the emergent works categories of the Queensland Disaster Relief and Recovery Arrangements Guidelines.

By signing a requisition/purchase order all officers are confirming that they have taken full notice of this policy and will comply with all of the requirements of this policy.

No contract shall be entered into that involves the payment of a deposit or other prepayment for goods not yet delivered or services not yet performed without the written approval of the Chief Executive Officer. This requirement refers to ad hoc supplies of goods or services rather than annual subscriptions or licences, annual software maintenance or leases and payments made by credit card where alternate means may be available for recovering payments for unsupplied goods or services.

F. STANDING ARRANGEMENTS

Council shall advertise calling for expressions of interest at least annually for the purpose of compiling registers of standing arrangements for plant contractors and other goods and services that are considered appropriate. Suppliers may only join the registers following advertisement in accordance with the conditions specified in the advertisement and other specifications made available and set before advertising.

Quotations shall be accepted on a "Commercial in Confidence" basis.

Immediately following the closure of expressions of interest, appropriate Council officers shall determine for each type of supply (eg 10 tonne truck hire for Toogoolawah area) an order of priority of use for this supplier. Appropriate criteria shall be taken into account in this process including price, term for which prices will be fixed, GST registration for the ability to claim input tax credits, past performance (for example, as an indicator of the ratio of work performed to hours worked), insurance, Quality Assurance if appropriate, Workplace Health and Safety matters, ability to accurately complete contractor timesheets or other records and sound contracting principles matters.

A predetermined scoring and weighting system shall be devised and approved by the Chief Executive Officer (CEO) for ranking suppliers within relevant categories. The CEO or delegate shall participate in the scoring process and shall approve all rankings assigned. The scoring system will include a 10% additional weighting for local suppliers.

Suppliers shall be advised as to their rank with further details not disclosed. This policy shall be communicated to all interested suppliers before they submit expressions of interest.

When selecting suppliers within the relevant categories, Council officers shall contact the first ranked supplier who shall be requested to supply within the required timeframe. If the supplier is not available, the second ranked supplier and so on shall be asked. The person seeking the supply shall document evidence that these processes have occurred.

Suppliers within the relevant categories shall not be used unless and until all ranked suppliers have been contacted and have communicated that they are not available to supply within the required timeframe. Normal quotation procedures under this policy shall then apply.

G. GOODS AND SERVICES TAX (GST)

Council will not enter into arrangements with any potential supplier that might lead to the remittance of withholding tax due to the non-reporting of an Australian Business Number.

To remove any doubt, the availability of a GST input credit shall be taken into account when assessing the comparative offers of suppliers where some offerors are registered for GST and some are not.

H. DISPOSAL OF LAND AND NON-CURRENT ASSETS AND VALUABLE NON-CURRENT ASSET

The Regulation obliges Council to define “valuable non-current assets” for the purposes of contracting by reference to their apparent value.

Council confirms that the limits set are as follows for the indicated asset classes:

- for land—\$1
- for plant or equipment—\$5000
- for another type of non-current asset—\$10000

The defined limits for a valuable non-current asset are to be reduced to the following levels where the item is proposed to be sold to a Council employee, a Councillor or any associate of an employee or Councillor as that term is defined in the *Fringe Benefits Tax Assessment Act 1986*:

- for land - \$0
- for plant and equipment - \$100
- for another type of non-current asset - \$100

I. LOCAL SUPPLIER REGISTER

Council will maintain a structured local supplier register providing email addresses of potential local suppliers who wish to be given the opportunity to quote for the supply of specified goods and services.

A local supplier is a registered business with an Australian Business Number that has a physical place of business on rateable land within the local government area that is owned or leased by the business.

J. ORDER SPLITTING

Order splitting is the division of procurement so as to pass under a threshold defined by the policy or by legislation. Order splitting is not permitted.

K. TENDER RECOMMENDATIONS AND CONFLICTS OF INTEREST

Officers who make or contribute to recommendations in respect of the selection of

- (i) tenders; or
- (ii) suppliers from a Local Buy pre-approved list for contracts valued in excess of \$200,000.

and who do not otherwise have a requirement to complete and keep updated a register of interests under the *Local Government Regulation 2012* will be required to complete a conflict of interest declaration in the form Council specifies.

The declaration form will include either a signed statement that the officer has no conflicts of interest in relation to the procurement exercise or a signed declaration that the officer has a conflict of interest in relation to the procurement exercise and details as to what the conflict is. An officer's conflict of interest will be dealt with by Council's Chief Executive Officer in accordance with Council's Code of Conduct.

In this policy, "conflict of interest" means a private or personal interest which could prejudicially influence an officer in the performance of their public or professional duties.

L. ALL DECISIONS REGARDING TENDERS WILL BE MADE BY COUNCIL RESOLUTION

All decisions regarding tenders are to be made by Council resolution.

6. EFFECTIVE FROM

10 June 2020.

7. CONTROLS

As indicated in this policy.

8. DATE OF RESOLUTION

This policy was approved by the Chief Executive Officer and adopted by the Somerset Regional Council at the Ordinary Meeting of 10 June 2020."

Carried

Vote - Unanimous

Rating Resolutions 2020/2021 Categories for Differential Rates

Decision:

Moved – Cr Brieschke

Seconded – Cr Whalley

"THAT:

- RR1. Pursuant to Sections 80 and 81 of the Local Government Regulation 2012, the categories into which rateable land is categorised be as set out in paragraph R2.20 of the 2020/2021 revenue statement, and the description of each of those categories be as set out in the second column of paragraph R2.20 of the 2020/2021 revenue statement. To remove any doubt, the differential general rating categories (as shown in revenue statement R2.20) are:

Category	Description
1	Land, which is not otherwise categorised, with a rateable value of less than \$500,001.
2	Land, which is <i>Farm Land</i> , with a rateable value of between \$45,000 and \$650,000 where such land is not the owner's <i>Principal Place of Residence</i> other

Category	Description
	than land included in category 6.
3	Land, which is <i>Farm Land</i> , with a rateable value of between \$650,001 and \$4,000,000 where such land is not the owner's <i>Principal Place of Residence</i> other than land included in category 6.
4	Land, which is <i>Commercial and Industrial Land</i> , that has a rateable value of less than \$800,000.
5	Land which is used for the purposes of a <i>Large Water Storage Facility</i> .
6	Land which is <i>Farm Land</i> : (d) with a rateable value of more than \$4,000,000; or (e) with a land area of greater than 6,000 hectares; or (f) which consists of more than 60 freehold parcels of land.
7	Land, which is <i>Farm Land</i> , with a rateable value of less than \$45,000 other than land included in category 6.
8	Land, which is <i>Farm Land</i> , with a rateable value of between \$650,001 and \$4,000,000 where such land is the owner's <i>Principal Place of Residence</i> other than land included in category 6.
9	Land, which is <i>Farm Land</i> , with a rateable value of between \$45,000 and \$650,000 where such land is the owner's <i>Principal Place of Residence</i> other than land included in category 6.
11	Land, outside of an <i>Urban Fire Area</i> , which is used for the purposes of a single <i>Approved Dwelling</i> and which is the owner's <i>Principal Place of Residence</i> .
13	Land, within an <i>Urban Fire Area</i> , which is used for the purposes of a single <i>Approved Dwelling</i> and which is the owner's <i>Principal Place of Residence</i> .
21	Land which is used for the purposes of an airfield.
22	Land which is used in connection or association with an airfield.
23	Vacant land that consists of one freehold allotment of less than 2,000 square metres which is not in an urban fire area and has no adjoining land apart from Council-controlled roads which are not subject to any occupation permit
31	Land used for providing 2 <i>Multi Residential Units</i> including a duplex
32	Land used for providing 3 to 5 <i>Multi Residential Units</i>
33	Land used for providing 6 to 10 <i>Multi Residential Units</i>
34	Land used for providing 11 to 15 <i>Multi Residential Units</i>
35	Land used for providing 16 to 19 <i>Multi Residential Units</i>
36	Land used for providing 20 to 29 <i>Multi Residential Units</i>
37	Land used for providing 30 to 39 <i>Multi Residential Units</i>
38	Land used for providing 40 to 49 <i>Multi Residential Units</i>
39	Land used for providing 50 to 59 <i>Multi Residential Units</i>
40	Land used for providing 60 to 69 <i>Multi Residential Units</i>
41	Land used for providing 70 to 79 <i>Multi Residential Units</i>
42	Land used for providing 80 to 89 <i>Multi Residential Units</i>
43	Land used for providing 90 to 99 <i>Multi Residential Units</i>
44	Land used for providing more than 99 <i>Multi Residential Units</i>
71	Vacant land that consists of one freehold allotment of less than 3,000 square metres which is not in an urban fire area and which contains part of a bitumen sealed road.
74	Land, with an area greater than ten (10) hectares, used for a <i>Noxious or Offensive Industry</i> other than land included in category 402.
75	Land used for the purpose of storing two or more houses intended for sale and removal.
76	Land, with an area of more than 4,000 square metres, which is used as an <i>Outdoor Sales Area</i> and does not contain a <i>principal place of residence</i> .
81	Vacant land in an <i>Urban Fire Area</i> of more than 5 hectares that has a rateable

Category	Description
	valuation of less than \$10,000
101	Land which is not otherwise categorized with a rateable value of \$500,001 or greater.
111	Land, outside of an <i>Urban Fire Area</i> , which is used for the purposes of an <i>Approved Dwelling</i> and a <i>Secondary Dwelling</i> , where such land is the owner's <i>Principal Place of Residence</i> .
113	Land, within an <i>Urban Fire Area</i> , which is used for the purposes of an <i>Approved Dwelling</i> and a <i>Secondary Dwelling</i> , where such land is the owner's <i>Principal Place of Residence</i> .
131	Land used for the purposes of an <i>Approved Dwelling</i> which: <ul style="list-style-type: none"> (a) forms part of a community titles scheme in which there are exactly two lot entitlements; and (b) is not the owner's <i>Principal Place of Residence</i>.
132	Land used for the purposes of an <i>Approved Dwelling</i> which: <ul style="list-style-type: none"> (a) has an area of 1,000m² or less; and (b) is not part of a community titles scheme; and (c) is in an <i>Urban Fire Area</i>; and (d) is situated more than 1 kilometre from <i>Town Centre Facilities</i>; and (e) is not the owner's <i>Principal Place of Residence</i>.
201	Land which is <i>Banked Development Land – Subdivision</i> and has a rateable value of less than \$2,000,000.
202	Land which is <i>Banked Development Land – Commercial</i> .
203	Land which is <i>Banked Development Land – Subdivision</i> and has a rateable value of \$2,000,000 or more.
204	Land which is <i>Banked Development Land – Renewable Energy Facility</i> .
215	Land used in whole or in part for the purpose of electricity generation on a commercial basis including but not limited to power stations and <i>Renewable Energy Facilities</i> .
240	Land used as an electricity network maintenance depot.
244	Land used as public landline telecommunications network switch or exchange.
301	Land, which is <i>Extractive Industries Land</i> , with a rateable value of \$900,000 or less.
302	Land which is <i>Approved Extractive Industries Land</i> .
303	Land, which is <i>Extractive Industries Land</i> , with a rateable value of more than \$900,000.
401	Land, which is <i>Commercial and Industrial Land</i> , that has a rateable value of \$800,000 or greater.
402	Land used or intended to be used, in whole or in part as an abattoir, with a <i>gross floor area</i> greater than 15,000 square metres.

- RR2. For the purposes of interpreting the descriptions appearing in paragraph R2.20 of the revenue statement, Council adopts the definitions set out in paragraphs R2.3, R2.4, R2.5, R2.6, R2.7, R2.8, R2.9, R2.10, R2.11, R2.12, R2.13, R2.14, R2.15, R2.16, R2.17, R2.18 and R2.19 of the revenue statement.
- RR3. Pursuant to Section 81(4) and (5) of the Local Government Regulation 2012 the Council hereby delegates to the Chief Executive Officer the power to identify the rating category to which each parcel of rateable land belongs. In carrying out this task, the Chief Executive Officer may have regard to the guidance provided by the information contained in Council's land records."

Carried

Vote - Unanimous

Differential General Rate**Decision:**

Moved – Cr Gaedtke

Seconded – Cr Choat

“THAT pursuant to Sections 80 and 81 of the *Local Government Regulation 2012*:

- “a differential general rate of 1.1877 cents in the dollar be made and levied on all rateable land in Category 1 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 0.7309 cents in the dollar be made and levied on all rateable land in Category 2 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 0.7649 cents in the dollar be made and levied on all rateable land in Category 3 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 0.6508 cents in the dollar be made and levied on all rateable land in Category 4 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 5.207 cents in the dollar be made and levied on all rateable land in Category 5 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 0.7473 cents in the dollar be made and levied on all rateable land in Category 6 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 0.9377 cents in the dollar be made and levied on all rateable land in Category 7 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 0.6896 cents in the dollar be made and levied on all rateable land in Category 8 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 0.6594 cents in the dollar be made and levied on all rateable land in Category 9 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 0.5957 cents in the dollar be made and levied on all rateable land in Category 11 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 0.7995 cents in the dollar be made and levied on all rateable land in Category 13 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 15.8435 cents in the dollar be made and levied on all

rateable land in Category 21 within the Somerset Regional Council area for the year ending 30 June 2021

- a differential general rate of 2.6692 cents in the dollar be made and levied on all rateable land in Category 22 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 59.9894 cents in the dollar be made and levied on all rateable land in Category 23 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 1.6488 cents in the dollar be made and levied on all rateable land in Category 31 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 2.6482 cents in the dollar be made and levied on all rateable land in Category 32 within the Somerset Regional Council area for the year ending 30 June 2021
-
- a differential general rate of 10.7214 cents in the dollar be made and levied on all rateable land in Category 33 within the Somerset Regional Council area for the year ending 30 June 2021
-
- a differential general rate of 10.7214 cents in the dollar be made and levied on all rateable land in Category 34 within the Somerset Regional Council area for the year ending 30 June 2021
-
- a differential general rate of 10.7214 cents in the dollar be made and levied on all rateable land in Category 35 within the Somerset Regional Council area for the year ending 30 June 2021
-
- a differential general rate of 10.7214 cents in the dollar be made and levied on all rateable land in Category 36 within the Somerset Regional Council area for the year ending 30 June 2021
-
- a differential general rate of 10.7214 cents in the dollar be made and levied on all rateable land in Category 37 within the Somerset Regional Council area for the year ending 30 June 2021
-
- a differential general rate of 12.6936 cents in the dollar be made and levied on all rateable land in Category 38 within the Somerset Regional Council area for the year ending 30 June 2021
-
- a differential general rate of 13.9237 cents in the dollar be made and levied on all rateable land in Category 39 within the Somerset Regional Council area for the year ending 30 June 2021
-
- a differential general rate of 13.9237 cents in the dollar be made and levied on all rateable land in Category 40 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 13.9237 cents in the dollar be made and levied on all rateable land in Category 41 within the Somerset Regional Council area for the year ending 30 June 2021

- a differential general rate of 13.9237 cents in the dollar be made and levied on all rateable land in Category 42 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 13.9237 cents in the dollar be made and levied on all rateable land in Category 43 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 13.9237 cents in the dollar be made and levied on all rateable land in Category 44 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 33.4673 cents in the dollar be made and levied on all rateable land in Category 71 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 2.4813 cents in the dollar be made and levied on all rateable land in Category 74 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 3.1359 cents in the dollar be made and levied on all rateable land in Category 75 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 3.1359 cents in the dollar be made and levied on all rateable land in Category 76 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 1008.5477 cents in the dollar be made and levied on all rateable land in Category 81 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 3.0607 cents in the dollar be made and levied on all rateable land in Category 101 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 0.7694 cents in the dollar be made and levied on all rateable land in Category 111 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 1.1561 cents in the dollar be made and levied on all rateable land in Category 113 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 3.4711 cents in the dollar be made and levied on all rateable land in Category 131 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 2.2346 cents in the dollar be made and levied on all rateable land in Category 132 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 4.4306 cents in the dollar be made and levied on all

rateable land in Category 201 within the Somerset Regional Council area for the year ending 30 June 2021

- a differential general rate of 4.0862 cents in the dollar be made and levied on all rateable land in Category 202 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 4.3185 cents in the dollar be made and levied on all rateable land in Category 203 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 4.3935 cents in the dollar be made and levied on all rateable land in Category 204 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 28.9102 cents in the dollar be made and levied on all rateable land in Category 215 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 9.579 cents in the dollar be made and levied on all rateable land in Category 240 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 15.2776 cents in the dollar be made and levied on all rateable land in Category 244 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 5.9429 cents in the dollar be made and levied on all rateable land in Category 301 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 0.9532 cents in the dollar be made and levied on all rateable land in Category 302 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 2.4646 cents in the dollar be made and levied on all rateable land in Category 303 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 2.7871 cents in the dollar be made and levied on all rateable land in Category 401 within the Somerset Regional Council area for the year ending 30 June 2021
- a differential general rate of 3.4714 cents in the dollar be made and levied on all rateable land in Category 402 within the Somerset Regional Council area for the year ending 30 June 2021"

Carried

Vote - Unanimous

Minimum Differential General Rate**Decision:**

Moved – Cr Choat

Seconded – Cr Brieschke

"THAT pursuant to Section 77, 80 and 81 of the *Local Government Regulation 2012*, the minimum amount of the differential general rates to be levied by the Somerset Regional Council in respect of rateable land in each category within the Somerset Region be and is hereby determined as follows:

- "a minimum differential general rate of \$1,427.20 be and is hereby determined in respect of all rateable land in Category 1 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$859.24 be and is hereby determined in respect of all rateable land in Category 2 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$859.24 be and is hereby determined in respect of all rateable land in Category 3 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$1,188.50 be and is hereby determined in respect of all rateable land in Category 4 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$1,382.22 be and is hereby determined in respect of all rateable land in Category 5 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$859.24 be and is hereby determined in respect of all rateable land in Category 6 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$430.70 be and is hereby determined in respect of all rateable land in Category 7 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$859.24 be and is hereby determined in respect of all rateable land in Category 8 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$859.24 be and is hereby determined in respect of all rateable land in Category 9 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$1,009.68 be and is hereby determined in respect of all rateable land in Category 11 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$821.34 be and is hereby determined in respect of all rateable land in Category 13 within the Somerset Regional Council area for the

year ending 30 June 2021

- a minimum differential general rate of \$59,297.96 be and is hereby determined in respect of all rateable land in Category 21 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$6,078.54 be and is hereby determined in respect of all rateable land in Category 22 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$1,406.10 be and is hereby determined in respect of all rateable land in Category 23 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$2,403.52 be and is hereby determined in respect of all rateable land in Category 31 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$3,614.70 be and is hereby determined in respect of all rateable land in Category 32 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$7,229.48 be and is hereby determined in respect of all rateable land in Category 33 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$13,253.74 be and is hereby determined in respect of all rateable land in Category 34 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$19,279.32 be and is hereby determined in respect of all rateable land in Category 35 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$24,099.46 be and is hereby determined in respect of all rateable land in Category 36 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$36,132.40 be and is hereby determined in respect of all rateable land in Category 37 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$48,177.44 be and is hereby determined in respect of all rateable land in Category 38 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$60,221.44 be and is hereby determined in respect of all rateable land in Category 39 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$72,265.22 be and is hereby determined in respect of all rateable land in Category 40 within the Somerset Regional Council area for the year ending 30 June 2021

- a minimum differential general rate of \$84,310.36 be and is hereby determined in respect of all rateable land in Category 41 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$96,354.14 be and is hereby determined in respect of all rateable land in Category 42 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$108,399.38 be and is hereby determined in respect of all rateable land in Category 43 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$120,444.20 be and is hereby determined in respect of all rateable land in Category 44 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$1,406.10 be and is hereby determined in respect of all rateable land in Category 71 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$12,636.84 be and is hereby determined in respect of all rateable land in Category 74 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$1,256.66 be and is hereby determined in respect of all rateable land in Category 75 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$1,256.66 be and is hereby determined in respect of all rateable land in Category 76 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$1,427.20 be and is hereby determined in respect of all rateable land in Category 81 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$1,574.68 be and is hereby determined in respect of all rateable land in Category 101 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$1,229.38 be and is hereby determined in respect of all rateable land in Category 111 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$1,228.16 be and is hereby determined in respect of all rateable land in Category 113 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$1,778.00 be and is hereby determined in respect of all rateable land in Category 131 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$1,785.90 be and is hereby determined in respect of all rateable land in Category 132 within the Somerset Regional Council area

for the year ending 30 June 2021

- a minimum differential general rate of \$1,574.68 be and is hereby determined in respect of all rateable land in Category 201 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$1,574.68 be and is hereby determined in respect of all rateable land in Category 202 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$1,574.68 be and is hereby determined in respect of all rateable land in Category 203 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$1,574.68 be and is hereby determined in respect of all rateable land in Category 204 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$1,454.54 be and is hereby determined in respect of all rateable land in Category 215 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$1,454.64 be and is hereby determined in respect of all rateable land in Category 240 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$1,698.42 be and is hereby determined in respect of all rateable land in Category 244 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$6,849.18 be and is hereby determined in respect of all rateable land in Category 301 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$893.66 be and is hereby determined in respect of all rateable land in Category 302 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$6,849.18 be and is hereby determined in respect of all rateable land in Category 303 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$1,574.68 be and is hereby determined in respect of all rateable land in Category 401 within the Somerset Regional Council area for the year ending 30 June 2021
- a minimum differential general rate of \$1,574.68 be and is hereby determined in respect of all rateable land in Category 402 within the Somerset Regional Council area for the year ending 30 June 2021."

Carried

Vote - Unanimous

Overall plan for Rural Fire Brigade Services prepared under Section 94 of the Local Government Regulation 2012 and Special Charge - Rural Fire Levy**Decision:**

Moved – Cr Wendt

Seconded – Cr Gaedtke

“THAT:

Every parcel of rateable land which is not within the *Urban Fire Area*, within the meaning of that term as defined herein, will specially benefit from the provision of funding to rural fire fighting brigades.

The funding assists rural fire fighting brigades with the purchase and maintenance of equipment and their general operations.

The *Urban Fire Area* is all land which is Class A, B, C or D land under the Fire and Rescue Service Regulation 2011.

That the overall plan for the supply of the service be identified as:

- (1) The service to be provided is the funding of rural fire brigades and rural fire prevention in the Somerset Region under the financial umbrella of Local Area Finance Committees established by Queensland Fire and Rescue Service and with the support of the Somerset Regional Council.
- (2) The rateable land to which the special charge applies is all rateable land which is not in an *Urban Fire Area* other than land which is included within differential rating category 7.
- (3) The estimated cost of carrying out the overall plan is \$303,668 for 2020/2021.
- (4) The amount of the charge shall be as follows:
 - (a) for land which is not *Farm Land*, with meaning of that term as defined in the Revenue Statement, \$35.60 per lot comprising the rateable assessment; and
 - (b) for *Farm Land*, with meaning of that term as defined in the Revenue Statement, \$35.60 irrespective of how many lots comprise the rateable assessment.
- (5) The estimated time for carrying out the overall plan is 1 year.

The charge shall be levied by half-yearly instalments.

This charge shall not be subject to discount.

The Rural Fire Levy is levied on the basis of information available to Council as at the date of issuing half yearly rate notices and that no debit adjustments be made as a result of State valuation advices received after the time of issuing rates. Therefore, if a new and separate valuation is received during 2020/2021 effective from a prior half-year period or new parcel created, Council will not seek to recover additional amounts as a result of this advice from those prior periods.

The charge shall not be levied on properties in differential rating category 7.

Council will review the necessity and the level of the charge on an annual basis upon receipt of financial reports and information from Queensland Fire and Emergency Service or brigades."

Carried

Vote - Unanimous

Kennels Inspection Program Special Charge

Decision:

Moved – Cr Isidro

Seconded – Cr Brieschke

"K1 THAT Council levy a special charge on the rateable land described below to fund the cost of a structured program for regulatory and enforcement inspection of all rateable land which is used for kennels.

K2 The overall plan for the carrying out of the works be identified as follows:

- The rateable land to which the plan applies is every parcel of rateable land which is developed or used for the purpose of a kennel, as that term is defined herein.
- For these purposes use of land for the purposes of a Kennel means: "the keeping of dogs whether for boarding, breeding, training or other purposes. The term does not include the keeping of domestic pets (less than three dogs over three months of age) or up to eleven dogs for bona fide farm purposes."
- In respect of Lot 98 on plan CH3113 where there are two kennels, two kennels inspection program special charges shall apply.
- The service, facility or activity for which the plan is made is a program for the inspection of each parcel of rateable land containing a kennel, by way of entry on to the land by an authorised person in accordance with relevant authority under section 129 and/or section 132 of the Local Government Act 2009, in order to monitor compliance with (or identify any contravention of) development approval conditions or other applicable legal requirements for the management, operation and physical attributes of the kennels. Further, in circumstances where the authorised person is unable to obtain access to any parcel of rateable land, the inspection will be deemed to have been undertaken if it is undertaken by such alternate means as an authorised person considers appropriate including, for example, conducting the inspection from a neighbouring property or conducting the inspection from an adjoining road (or other adjoining public place.)
- The program is intended to facilitate the inspection of every kennel during the year ending 30 June 2021, and the time for implementing the overall plan is accordingly 1 year.
- The estimated cost of implementing the overall plan is \$9,644.
- The special charge is intended to raise the whole of the funds necessary to carry out the overall plan.

K3 The use made of the rateable land proposed to be levied with the special charge specially contributes to the need for the inspection activity described above because the particular inspection program:

- is considered to be necessary because of the particular health and amenity issues raised by kennel operations;
- relates only to the lands proposed to be rated; and
- would not need to be conducted if the kennel operations on those lands did not exist.

K4 The following special charge is hereby made and levied on each parcel of rateable land developed or used for the purpose of a kennel as that term is defined in the Planning Scheme applicable for the location of the kennel.

Kennels Inspection Program Special Charge - \$178.60."

Carried

Vote - Unanimous

Intensive Poultry Farm Inspection Program Special Charge

Decision:

Moved – Cr Gaedtker

Seconded – Cr Choat

"P1 THAT Council levy a special charge on the rateable land described below to fund the cost of a structured program for regulatory and enforcement inspection of all rateable land which is used for intensive poultry farms.

P2 The overall plan for the carrying out of the works be identified as follows:

- The rateable land to which the plan applies is every parcel of rateable land which is developed or used for the purpose of an "intensive poultry farm", as that term is defined herein.
- An "intensive poultry farm" is land which hosts built structure(s) designed or suitable for the raising of more than 20,000 poultry birds at a time as part of a broiler farm operation.
- The service, facility or activity for which the plan is made is a program for the inspection of each parcel of rateable land containing an intensive poultry farm, by way of entry on to the land by an authorised person in accordance with relevant authority under section 129 and/or section 132 of the Local Government Act 2009, in order to monitor compliance with (or identify any contravention of) development approval conditions or other applicable legal requirements for the management, operation and physical attributes of the intensive poultry farms. Further, in circumstances where the authorised person is unable to obtain access to any parcel of rateable land, the inspection will be deemed to have been undertaken if it is undertaken by such alternate means as an authorised person considers appropriate including, for example, conducting the inspection from a neighbouring property or conducting the inspection from an adjoining road (or other adjoining public place.)

- The program is intended to facilitate two inspections of every intensive poultry farm during the year ending 30 June 2021, and the time for implementing the overall plan is accordingly 1 year.
- The estimated cost of implementing the overall plan is \$19,566.
- The special charge is intended to raise the whole of the funds necessary to carry out the overall plan.

P3 The use made of the rateable land proposed to be levied with the special charge specially contributes to the need for the inspection activity described above because the particular inspection program:

- is considered to be necessary because of the particular health and amenity issues raised by intensive poultry farm operations;
- relates only to the lands proposed to be rated; and
- would not need to be conducted if the intensive poultry farm operations on those lands did not exist.

P4 The following special charge is hereby made and levied on each parcel of rateable land developed or used for the purpose of an intensive poultry farm (meaning all land that hosts built structure(s) designed or suitable for the raising of more than 20,000 poultry birds at a time as part of a broiler farm operation).

Intensive Poultry Farm Inspection Program Special Charge - \$2,445.80."

Carried

Vote - Unanimous

Extractive Industries Inspection Program Special Charge

Decision:

Moved – Cr Choat

Seconded – Cr Brieschke

"E1 THAT Council levy a special charge on the rateable land described below to fund the cost of a structured program for regulatory and enforcement inspection of all rateable land that is used for extractive industries.

E2 The overall plan for the carrying out of the works be identified as follows:

- The rateable land to which the plan applies is every parcel of rateable land which is developed or used for the purpose of an extractive industry requiring development approval.
- The service, facility or activity for which the plan is made is a program for the inspection of each parcel of rateable land containing an extractive industry, by way of entry on to the land by an authorised person in accordance with relevant authority under section 129 and/or section 132 of the Local Government Act 2009, in order to monitor compliance with (or identify any contravention of) development approval conditions or other applicable legal requirements for the management, operation and physical attributes of the extractive industry. Further, in circumstances where the authorised

person is unable to obtain access to any parcel of rateable land, the inspection will be deemed to have been undertaken if it is undertaken by such alternate means as an authorised person considers appropriate including, for example, conducting the inspection from a neighbouring property or conducting the inspection from an adjoining road (or other adjoining public place.)

- The program is intended to facilitate two inspections of every extractive industry during the year ending 30 June 2021, and the time for implementing the overall plan is accordingly 1 year.
- The estimated cost of implementing the overall plan is \$29,350.
- The special charge is intended to raise the whole of the funds necessary to carry out the overall plan.

E3 The use made of the rateable land proposed to be levied with the special charge specially contributes to the need for the inspection activity described above because the particular inspection program:

- is considered to be necessary because of the particular health and amenity issues raised by extractive industry operations;
- relates only to the lands proposed to be rated; and
- would not need to be conducted if the extractive industry operations on those lands did not exist.

E4 The following special charge is hereby made and levied on each parcel of rateable land developed or used for the purpose of an extractive industry requiring development approval.

Extractive Industry Inspection Program Special Charge - \$2,445.80."

Carried

Vote - Unanimous

Food Premises Inspection Program Special Charge - 1

Decision:

Moved – Cr Gaedtker

Seconded – Cr Isidro

"F1 THAT Council levy special charges on the rateable land described below to fund the cost of a structured program for regulatory and enforcement inspection of such land which is used for commercial food preparation.

F2 The overall plan for the carrying out of the works be identified as follows:

- The rateable land to which the plan applies is every parcel of rateable land which is developed or used for a supermarket exceeding 2000 square metres that also contains commercial food retail establishments. This includes all premises that are required to be licensed pursuant to the *Food Act 2006* or successor legislation.

In respect of L 2 RP208074 where there are two commercial food premises, two

commercial food premises inspection program special charges shall apply.

The service, facility or activity for which the plan is made is a program for the inspection of each parcel of rateable land used for commercial food preparation, by way of entry on to the land by an authorised person in accordance with relevant authority under section 129 and/or section 132 of the *Local Government Act 2009*, in order to monitor compliance with (or identify any contravention of) development approval conditions or other applicable legal requirements for the management, operation and physical attributes of commercial food preparation establishments. Further, in circumstances where the authorised person is unable to obtain access to any parcel of rateable land, the inspection will be deemed to have been undertaken if it is undertaken by such alternate means as an authorised person considers appropriate including, for example, conducting the inspection from a neighbouring property or conducting the inspection from an adjoining road (or other adjoining public place.)

- The program is intended to facilitate the inspection of every commercial food preparation premise during the year ending 30 June 2021, and the time for implementing the overall plan is accordingly 1 year.
- The estimated cost of implementing the overall plan is \$624.
- The special charge is intended to raise the whole of the funds necessary to carry out the overall plan.

F3 The use made of the rateable land proposed to be levied with the special charge specially contributes to the need for the inspection activity described above because the particular inspection program:

- is considered to be necessary because of the particular legal, health and amenity issues raised by commercial food preparation premises;
- relates only to the lands proposed to be rated; and
- would not need to be conducted if the commercial food preparation activities on those lands did not exist.

F4 The following special charges are hereby made and levied on each parcel of rateable land developed or used for the purpose of commercial food preparation (meaning all premises that are required to be licensed pursuant to the Food Act 2006 or successor legislation).

- Food Premises Inspection Program Special Charge for supermarkets exceeding 2,000 square metres containing commercial food retail establishment - \$312."

Carried

Vote - Unanimous

Food Premises Inspection Program Special Charge - 2

Decision:

Moved – Cr Brieschke

Seconded – Cr Choat

"F1 THAT Council levy special charges on the rateable land described below to fund the cost of a structured program for regulatory and enforcement inspection of such land which is

used for commercial food preparation.

F2 The overall plan for the carrying out of the works be identified as follows:

- The rateable land to which the plan applies is every parcel of rateable land which is developed or used for the purpose of commercial food preparation that is not subject to Food Premises Inspection Program Special Charges 1, 3 or 4. This includes all premises that are required to be licensed pursuant to the Food Act 2006 or successor legislation.

In respect of L 14 RP910188 and L 11 RP897656 where there are two commercial food premises on each site, two commercial food premises inspection program special charges shall apply for each site.

In respect of L 2 RP208074 where there are three commercial food premises on the one property, three commercial food premises inspection program special charges shall apply.

Should multiple food premises requiring inspection on any 1 property commence or operate during the period, multiple inspection charges will apply in proportion to the number of such premises.

- The service, facility or activity for which the plan is made is a program for the inspection of each parcel of rateable land used for commercial food preparation, by way of entry on to the land by an authorised person in accordance with relevant authority under section 129 and/or section 132 of the *Local Government Act 2009*, in order to monitor compliance with (or identify any contravention of) development approval conditions or other applicable legal requirements for the management, operation and physical attributes of commercial food preparation establishments. Further, in circumstances where the authorised person is unable to obtain access to any parcel of rateable land, the inspection will be deemed to have been undertaken if it is undertaken by such alternate means as an authorised person considers appropriate including, for example, conducting the inspection from a neighbouring property or conducting the inspection from an adjoining road (or other adjoining public place.)
- The program is intended to facilitate the inspection of every commercial food preparation premise during the year ending 30 June 2021, and the time for implementing the overall plan is accordingly 1 year.
- The estimated cost of implementing the overall plan is \$16,920.
- The special charge is intended to raise the whole of the funds necessary to carry out the overall plan.

F3 The use made of the rateable land proposed to be levied with the special charge specially contributes to the need for the inspection activity described above because the particular inspection program:

- is considered to be necessary because of the particular legal, health and amenity issues raised by commercial food preparation premises;
- relates only to the lands proposed to be rated; and
- would not need to be conducted if the commercial food preparation activities on those

lands did not exist.

F4 The following special charges are hereby made and levied on each parcel of rateable land developed or used for the purpose of commercial food preparation (meaning all premises that are required to be licensed pursuant to the Food Act 2006 or successor legislation).

- Food Premises Inspection Program Special Charge for commercial food retail establishments (cafes etc) including accommodation or care premises where food is provided - \$180 per food premises."

Carried

Vote - Unanimous

Food Premises Inspection Program Special Charge - 3

Decision:

Moved – Cr Whalley

Seconded – Cr Wendt

"F1 THAT Council levy special charges on the rateable land described below to fund the cost of a structured program for regulatory and enforcement inspection of such land which is used for food preparation.

F2 The overall plan for the carrying out of the works be identified as follows:

- The rateable land to which the plan applies is every parcel of rateable land which is developed or used for the purpose of food preparation for not-for-profit retail establishments (excluding accommodation or care premises). This includes all premises that are required to be licensed pursuant to the *Food Act 2006* or successor legislation.
- The service, facility or activity for which the plan is made is a program for the inspection of each parcel of rateable land used for commercial food preparation, by way of entry on to the land by an authorised person in accordance with relevant authority under section 129 and/or section 132 of the *Local Government Act 2009*, in order to monitor compliance with (or identify any contravention of) development approval conditions or other applicable legal requirements for the management, operation and physical attributes of commercial food preparation establishments. Further, in circumstances where the authorised person is unable to obtain access to any parcel of rateable land, the inspection will be deemed to have been undertaken if it is undertaken by such alternate means as an authorised person considers appropriate including, for example, conducting the inspection from a neighbouring property or conducting the inspection from an adjoining road (or other adjoining public place.)
- The program is intended to facilitate the inspection of every commercial food preparation premise during the year ending 30 June 2021, and the time for implementing the overall plan is accordingly 1 year.
- The estimated cost of implementing the overall plan is \$1,098.
- The special charge is intended to raise the whole of the funds necessary to carry out the overall plan.

F3 The use made of the rateable land proposed to be levied with the special charge specially contributes to the need for the inspection activity described above because the particular inspection program:

- is considered to be necessary because of the particular legal, health and amenity issues raised by commercial food preparation premises;
- relates only to the lands proposed to be rated; and
- would not need to be conducted if the commercial food preparation activities on those lands did not exist.

F4 The following special charges are hereby made and levied on each parcel of rateable land developed or used for the purpose of commercial food preparation (meaning all premises that are required to be licensed pursuant to the Food Act 2006 or successor legislation).

- Food Premises Inspection Program Special Charge for not for profit food retail establishments (halls etc) excluding accommodation or care premises where food is provided - \$122."

Carried

Vote - Unanimous

Food Premises Inspection Program Special Charge - 4

Decision:

Moved – Cr Isidro

Seconded – Cr Brieschke

"F1 THAT Council levy special charges on the rateable land described below to fund the cost of a structured program for regulatory and enforcement inspection of such land which is used for commercial food preparation.

F2 The overall plan for the carrying out of the works be identified as follows:

- The rateable land to which the plan applies is every parcel of rateable land which is developed or used for the purpose of commercial food preparation for home kitchens and for bed and breakfast establishments and host farms where food is provided to accommodation clients only. This includes all premises that are required to be licensed pursuant to the *Food Act 2006* or successor legislation.
- The service, facility or activity for which the plan is made is a program for the inspection of each parcel of rateable land used for commercial food preparation, by way of entry on to the land by an authorised person in accordance with relevant authority under section 129 and/or section 132 of the *Local Government Act 2009*, in order to monitor compliance with (or identify any contravention of) development approval conditions or other applicable legal requirements for the management, operation and physical attributes of commercial food preparation establishments. Further, in circumstances where the authorised person is unable to obtain access to any parcel of rateable land, the inspection will be deemed to have been undertaken if it is undertaken by such alternate means as an authorised person considers appropriate including, for example, conducting the inspection from a neighbouring property or conducting the inspection from an adjoining road (or other adjoining public place.)

- The program is intended to facilitate the inspection of every commercial food preparation premise during the year ending 30 June 2021, and the time for implementing the overall plan is accordingly 1 year.
- The estimated cost of implementing the overall plan is \$1,127.
- The special charge is intended to raise the whole of the funds necessary to carry out the overall plan.

F3 The use made of the rateable land proposed to be levied with the special charge specially contributes to the need for the inspection activity described above because the particular inspection program:

- is considered to be necessary because of the particular legal, health and amenity issues raised by commercial food preparation premises;
- relates only to the lands proposed to be rated; and
- would not need to be conducted if the commercial food preparation activities on those lands did not exist.

F4 The following special charges are hereby made and levied on each parcel of rateable land developed or used for the purpose of commercial food preparation (meaning all premises that are required to be licensed pursuant to the Food Act 2006 or successor legislation).

- Food Premises Inspection Program Special Charge for home kitchens and for bed and breakfast establishments and host farms where food is provided to accommodation clients only - \$57."

Carried

Vote - Unanimous

General Rates Equivalent Charge

Decision:

Moved – Cr Choat

Seconded – Cr Gaedtke

"THAT a non-statutory charge be imposed on all non-leased SEQWater lands that were rateable lands prior to 30 June 2008 to ensure that a 2020/2021 charge is raised for these lands similar to the 2019/2020 revenue despite there being no Government Valuations for these properties. This will be known as the General Rates Equivalent Charge and will be set at the rate indicated by category 5 times either the last issued official government valuation to the relevant property or (if one is available) the indicated valuation issued for the property on request to State Valuation Authorities for 2020/2021 with a 15% prompt payment discount to apply over two half-yearly levies as with general rates."

Carried

Vote - Unanimous

Environment Separate Charge**Decision:**

Moved – Cr Brieschke

Seconded – Cr Whalley

“In accordance with Section 103 of the *Local Government Regulation 2012*, Council makes a separate charge of \$20.00 per annum per rate assessment (regardless of the number of allotments within a single rate assessment provided these have been jointly valued by the State) for the 2020/2021 financial year to be levied equally on all rateable properties within the Somerset Region. The separate charge will be called the Environmental Levy and will fund a service, facility or activity identified as:

- Council’s pest management program excluding precepts paid to the State.

Other costs for protecting, maintaining and improving the natural environment may be met by Council above and beyond the amount raised by the charge (from other revenue) as determined by Council.”

Carried

Vote - Unanimous

State Emergency Services Separate Charge**Decision:**

Moved – Cr Wendt

Seconded – Cr Brieschke

“In accordance with Section 103 of the *Local Government Regulation 2012*, Council makes a separate charge of \$28.00 per annum per rate assessment (regardless of the number of allotments within a single rate assessment provided these have been jointly valued by the State) for the 2020/2021 financial year to be levied equally on all rateable properties within the Somerset Region. The separate charge will be called the State Emergency Services Levy (abbreviated to SES Levy) and will fund a service, facility or activity identified as:

- The employment of a State Emergency Services Coordinator by Council.
- Operating and holding costs of the State Emergency Service brigades in Somerset Region including those relating to vehicles, telephones, pagers and internet use, office equipment and operational equipment maintenance, security monitoring, property insurance, electricity and building maintenance.
- Other emergency services activities set out in relevant legislation or sanctioned by Council. This may include activities relating to the prevention of natural disasters, planning reports relevant to natural disasters or the like.

Other costs of Somerset Region based State Emergency Services brigades may be met by Council above and beyond the amount raised by the charge (from other revenue) as determined by Council.”

Carried

Vote - Unanimous

Waste Management Charges

Decision:

Moved – Cr Gaedtke

Seconded – Cr Brieschke

“THAT pursuant to Section 99 of the Local Government Regulation 2012 Council hereby resolves to make and levy the following waste management charges during the financial year ending 30 June 2021 which apply to all land within the Region to which the Council is prepared to provide waste management services.

Waste Management Charges	Units (services)	Charge Per Service Per Annum
Waste management, refuse collection and disposal services where the service provided is a single 240 litre wheeled bin general waste service. This is the charge for the initial service provided.	001	\$324.20
Waste management, refuse collection and disposal services where the service provided is a 120 or 140 litre wheeled bin general waste service and fortnightly recycle service. This is the charge for the initial bundle of these two services – maximum of one per rateable valuation or property.	001	\$324.20
Waste management, refuse collection and disposal services where the service provided is a 240 litre wheeled bin garbage service and fortnightly recycle service. This is the charge for the initial bundle of these two services – maximum of one per rateable valuation or property.	001	\$407.30
Additional collection services will be charged at the same rate as for the original service (per bin – either garbage or recycling).		

Carried

Vote - Unanimous

Levy of Rates and Charges

Decision:

Moved – Cr Whalley

Seconded – Cr Isidro

“THAT pursuant to Section 104 of the *Local Government Regulation 2012*, and in respect of the financial year ending 30 June 2021, the Somerset Regional Council, hereby resolves that all rates and charges (excluding supplementary rate notices) made by the Somerset Regional Council be levied by the service of a rate notice on the owner and be so levied half-yearly.

Supplementary credit and debit adjustment rate notices will be raised as required at any time.

Pursuant to section 118 of the *Local Government Regulation 2012*, the date by which each rate must be paid is 42 days after the rate notice is issued.

It is noted that the first half of the financial year (1 July to 31 December) contains more days than the second half (from 1 January to 30 June). Council will nevertheless charge exactly

one half of relevant general rates and services charges on each half-yearly notice. It is considered that this practice will have negligible financial impact (if any) over the course of the year and will aid ratepayers' understanding of rate notices compared to the alternative of charging 50.4% (or whatever) of these rates and charges in the first half of the year and 49.6% in the second half."

Carried

Vote - Unanimous

Discount on Rates and Charges for Prompt Payment

Decision:

Moved – Cr Choat

Seconded – Cr Wendt

"THAT pursuant to Section 130 of the *Local Government Regulation 2012*, Council hereby resolves to allow a discount of 15% of the amount of each rate or charge, other than those specified below to an owner who pays all current period rates and charges (including those to which discount does not apply), all amounts payable in respect of work performed by Council under section 142 of the Local Government Act 2009 and all overdue rates and charges within 42 days after the rate notice is issued. Discount does not apply to:

- Separate charges (such as the Environmental Levy)
- Special charges (such as Kennels Inspection Program Special Charge and Rural Fire Levy)
- Levies collected on behalf of the State of Queensland
- Arrears of any rate or charge."

Carried

Vote - Unanimous

Interest on Overdue Rates and Charges

Decision:

Moved – Cr Brieschke

Seconded – Cr Choat

"THAT pursuant to Section 133 of the *Local Government Regulation 2012*, the Somerset Regional Council hereby resolves that when any rates and/or charges are unpaid, after 21 days after the rates fall due, such rates and/or charges shall thereafter bear compound interest at the rate of 8.53% per annum, calculated on daily rests."

Carried

Vote - Unanimous

Class Concessions - Kilcoy Shire General Rates/ Pensioners

Decision:

Moved – Cr Gaedtke

Seconded – Cr Choat

"THAT pursuant to Section 120 of the Local Government Regulation 2012 and subject to the following, Council rebate the part detailed below of any unrebated differential general rates

levied to pensioner concession card holders where the property is subject to a State Government Pensioner Rate Subsidy and is located entirely within the former Kilcoy Shire.

Qualifying Pensions

Rebate may be granted to owners who are holders of a current valid Queensland pensioner concession card and who are eligible to receive a State Government Pensioner Rate Subsidy under the rules of the State Government Pensioner Rate Subsidy Scheme.

Council's revenue statement outlines the phasing out of this concession.

Application

A pensioner rebate as above shall only apply to a differential general rates not already remitted by Council that applies to a property that is located entirely within the former Kilcoy Shire.

Calculation

The rebate shall be equal to:

- \$20 multiplied by;
- The percentage to which the landowners are entitled to receive a State Government Pensioner Rate Subsidy under the rules of that subsidy scheme as issued by State authorities from time to time."

Carried

Vote - Unanimous

Land exempt from rating – recreational, sporting or charitable purpose

Decision:

Moved – Cr Wendt

Seconded – Cr Isidro

"THAT the following land be declared exempt from rating in accordance with section 73 of the Local Government Regulation 2012 as the land is vested in, or placed under the management and control of, a person under an Act for a public purpose that is a recreational, or sporting purpose, or a charitable purpose:

- 01065-00000-000 - L 2 RP184905, L 1 RP67865 and L 2 RP68074 owned by Lowood Show Society Inc.
- 05033-00000-000 - L 1 RP7753 owned by Toogoolawah D A and I Association.
- 02244-00000-000 - L 17 SP223797 owned by Australian Red Cross Society (17 Cressbrook Street Toogoolawah)
- 03480-00000-000 - L 344 CSH1789 and lease part H L341 CSH1945 held by Scout Association of Australia.
- 00542-00000-000 - L A CSH2346 leased by Girl Guides Local Association.
- 80037-90000-000 - L 6 SP112543, 111 Bellbird Road Jimna (Reserve for Public Hall) held by Jimna Community Development Assoc Inc
- 80147-00000-000 - L 1 RP46505, 33 Rose Street Kilcoy (Queensland Country Women's Association)
- 80292-0000-000 - L 1 RP48872, William Street, Kilcoy (Australian Red Cross Society)
- 80846-00000-000 - L 101 SP200475, 243 Jenkinsons Road, Mt Kilcoy (Mt Kilcoy Progress Association)
- 01639-00000-000 - L 149 CSH1894, L 4 M56212 and L 150 M56212:TL 217134 -

- Allery Lane Moore (Moore and District Hack and Pony Club Inc)
- 01018-00000-000 - PTB L 16 SP133023 - Uniting Church in Australia (Leased from Council), 13 Railway Street Lowood
- 00541-00000-000 - L 193 CSH2129:TL 231717 - Scout Assoc of Aust Qld Branch Inc (Lease Esk)
- 01226-54000-000 - L 3 RP217493 - Scout Association of Australia, 2 Haslingden Park Drive Lowood
- 00073-00000-000 - L 8 C5485 - reserve 592 - Trustees Coominya Public Hall
- 01103-80000-000 - L 11 RP215724 - 106 Main Street, Lowood - Qld Country Womens Association
- 01015-00000-000 - PT L 15 SP133023 - Railway Station - 45 Railway Street Lowood - Lions Club Of Lowood Inc
- 34820-00000-000 - L 2 RP48438 - 708 Glamorgan Vale Road Glamorgan Vale - Glamorgan Vale Community Hall Ass Inc
- 00570-00000-000 - L 4 RP83075 and L 5 RP83075 – 5 Heap Street, Esk - Qld Country Women's Association
- 80002-00000-000 - L 62 SL30181 PT reserve 137 – Dingo Parade, Jimna – Trustees, Jimna Pastime Tennis Club
- 00954-00001-000 - PTZZ L 1 CSH2495 (railway lease) - George Street Linville - Pioneer Charity and Sporting Club Inc
- 02226-00000-000 - L 68 RP7721 – 111 Cressbrook Street - Toogoolawah and District Progress Assoc
- 01204-00000-000 - L 7 RP32307 - 30 Walters Street Lowood – held by Somerset Community Men's Shed Incorporated
- 00353-00000-000 - L 1 RP79445 and L 2 RP79445 - 26 South Street Esk - Esk and District Kindergarten Association Inc
- 80672-10000-000 - lease A SP256925 over PT L 289 CG3882- reserve 741 - McCauley Street Kilcoy - Kilcoy District Tennis Assoc Inc
- 80442-00000-000 - L 13 K37921 reserve 1412 - 7 Anzac Lane – Lions Club of Kilcoy
- 81519-00010-000 - PTL L 207 FTY1885 PT (Non-Specific) Reserve 207:SGP 2245 leased by Jimna Sporting Club Inc."

*Carried**Vote - Unanimous*

Statement of estimated financial position (Section 205 of the Local Government Regulation 2012)
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Decision:

Moved – Cr Whalley

Seconded – Cr Choat

"THAT the attached document (**Appendix B**) about the financial operations and financial position of the Council for the year ending 30 June 2020 be received."

*Carried**Vote - Unanimous*

Adoption of budget including other financial documents**Decision:**

Moved – Cr Whalley

Seconded – Cr Wendt

THAT the budget (**attached as Appendix A**) presented for the 2020/2021 financial year incorporating:

- the budget including relevant measures of financial sustainability and other details (section 169 of the Local Government Regulation 2012)
- long term financial forecast (section 171 of the Local Government Regulation 2012)
- long term asset management plan (section 167 of the Local Government Regulation 2012)

be adopted

And further Council confirms that the budget incorporates the following Council policies in accordance with section 169 (2) of the Local Government Regulation 2012 which have either been previously adopted or which are components of the budget meeting agenda:

- Revenue policy
- Revenue statement

And further that Council confirms that the long term asset management plan incorporates the following previously-adopted Council policies which provide for strategies to ensure the sustainable management of the assets mentioned in the local government's asset register and infrastructure of the local government:

- Asset management policy – general
- Asset management policy – bridges
- Asset management policy – buildings and other structures
- Asset management policy – roads
- Asset management policy – footpaths
- Asset management policy – Brisbane Valley Rail Trail"

Carried

Vote - Unanimous

Capital works program**Decision:**

Moved – Cr Isidro

Seconded – Cr Choat

"THAT the 2020/2021 'capital works program' tabled as appendix C, while not forming part of the budget, be confirmed for advertising spending policy purposes in accordance with section 197 of the *Local Government Regulation 2012* to advise the public of the impact of decisions made by the Council at its meetings."

Carried

Vote - Unanimous

Closure of Meeting

The Mayor closed the Budget meeting at 12.14 pm.

APPENDIX A (BUDGET)

Somerset Regional Council
Budget - adoption level
Year Ending 30 June 2021

	TOTAL	Corporate	Executive	Finance	Human Resources	Operations	Planning	Waste mgt
Statement of cash flows								
FUNDS IN								
Capital grants and subsidies	13,208,854	442,000	-	-	-	12,766,854	-	-
Contributions from developers	-	-	-	-	-	-	-	-
Dividends	1,313,340	-	-	1,313,340	-	-	-	-
Tax equivalents	756,000	-	-	756,000	-	-	-	-
Interest earned - Queensland Urban Utilities	1,398,780	-	-	1,398,780	-	-	-	-
Fees and charges	1,020,430	159,890	-	51,920	-	121,000	612,820	74,800
Interest earned	685,940	-	-	685,940	-	-	-	-
Loan advance	-	-	-	-	-	-	-	-
Operating grants and subsidies	3,958,637	272,116	-	3,502,688	24,000	149,397	10,436	-
Other revenue	1,680,956	476,949	9,000	1,195,007	-	-	-	-
Sales revenue	5,243,151	-	-	-	-	5,243,151	-	-
Profit on sale/ Proceeds from sale	-	-	-	-	-	-	-	-
Rates and utility charges discounts and rebates	(3,431,837)	-	-	(2,943,319)	-	-	-	(488,518)
Rates and utility charges excluding discounts and rebates	26,400,035	-	-	22,698,823	-	-	82,560	3,618,652
TOTAL FUNDS IN	52,234,286	1,350,955	9,000	28,659,179	24,000	18,280,402	705,816	3,204,934
FUNDS OUT								
Interest paid and finance costs	-	-	-	-	-	-	-	-
Labour, plant and materials	62,209,355	6,153,304	2,401,325	1,765,748	1,991,538	43,381,042	3,324,749	3,191,649
Internal recovery	-	(141,123)	-	-	-	(545,376)	-	686,499
Plant purchases	1,155,352	-	-	-	-	1,155,352	-	-
Water and sewerage services - Queensland Urban Utilities	386,163	-	-	-	-	386,163	-	-
Loan redemption	-	-	-	-	-	-	-	-
TOTAL FUNDS OUT	63,750,870	6,012,181	2,401,325	1,765,748	1,991,538	44,377,181	3,324,749	3,878,148
NET FUNDS MOVEMENT	(11,516,584)	(4,661,226)	(2,392,325)	26,893,431	(1,967,538)	(26,096,779)	(2,618,933)	(673,214)
CHANGES IN RESERVES AND EQUITY MOVEMENTS	(11,516,584)	-	-	(20,227,525)	-	8,498,699	-	212,242
NET FUNDS MOVEMENT AND EQUITY MOVEMENTS	-	(4,661,226)	(2,392,325)	47,120,956	(1,967,538)	(34,595,478)	(2,618,933)	(885,456)

Somerset Regional Council
Budget - adoption level
Year Ending 30 June 2021

	TOTAL	Corporate	Executive	Finance	Human Resources	Operations	Planning	Waste mgt
Statement of income and expenditure								
OPERATING REVENUE								
Capital grants and subsidies	13,208,854	442,000	-	-	-	12,766,854	-	-
Contributions from developers	-	-	-	-	-	-	-	-
Dividends	1,313,340	-	-	1,313,340	-	-	-	-
Tax equivalents	756,000	-	-	756,000	-	-	-	-
Interest earned - Queensland Urban Utilities	1,398,780	-	-	1,398,780	-	-	-	-
Fees and charges	1,020,430	159,890	-	51,920	-	121,000	612,820	74,800
Interest earned	685,940	-	-	685,940	-	-	-	-
Loan advance	-	-	-	-	-	-	-	-
Operating grants and subsidies	3,958,637	272,116	-	3,502,688	24,000	149,397	10,436	-
Other revenue	1,680,956	476,949	9,000	1,195,007	-	-	-	-
Sales revenue	5,243,151	-	-	-	-	5,243,151	-	-
Profit on sale/ Proceeds from sale	-	-	-	-	-	-	-	-
Rates and utility charges discounts and rebates	(3,431,837)	-	-	(2,943,319)	-	-	-	(488,518)
Rates and utility charges excluding discounts and rebates	26,400,035	-	-	22,698,823	-	-	82,560	3,618,652
Less capital items	(13,208,854)	(442,000)	-	-	-	(12,766,854)	-	-
TOTAL OPERATING REVENUE	39,025,432	908,955	9,000	28,659,179	24,000	5,513,548	705,816	3,204,934
OPERATING EXPENDITURE								
Labour, plant and materials	62,209,355	6,153,304	2,401,325	1,765,748	1,991,538	43,381,042	3,324,749	3,191,649
Interest paid and finance costs	-	-	-	-	-	-	-	-
Plant purchases	1,155,352	-	-	-	-	1,155,352	-	-
Internal recovery	-	(141,123)	-	-	-	(545,376)	-	686,499
Water and sewerage services - Queensland Urban Utilities	386,163	-	-	-	-	386,163	-	-
Depreciation	8,710,941	-	-	-	-	8,498,699	-	212,242
Less used for capital purposes	(32,498,680)	(8,000)	-	-	-	(31,929,265)	-	(561,415)
TOTAL OPERATING EXPENDITURE	39,963,131	6,004,181	2,401,325	1,765,748	1,991,538	20,946,615	3,324,749	3,528,975
NET RESULT OR NET OPERATING POSITION	(937,699)	(5,095,226)	(2,392,325)	26,893,431	(1,967,538)	(15,433,067)	(2,618,933)	(324,041)
Dissection of capital expenditure								
New assets including upgrading, extending and improving assets and infrastructure	23,618,550							
Replacement or renewals of assets	8,880,130							
Total capital expenditure	32,498,680							

Somerset Regional Council
Budget - adoption level
Year Ending 30 June 2021

	TOTAL	Corporate	Executive	Finance	Human Resources	Operations	Planning	Waste mgt
Statement of changes in equity								
Accumulated (Surplus)/ Deficit	(10,476,346)	-	-	(10,476,346)	-	-	-	-
Appn to-Asset Replacement Reserve	-	-	-	-	-	-	-	-
Appn to-Constr'd Wks Res-Works & Roads	-	-	-	-	-	-	-	-
Appn to-Constr'd Wks Res-Wtr/Sewerage	-	-	-	-	-	-	-	-
Trfr from-Asset Replacement Reserve	-	-	-	-	-	-	-	-
Trfr from-Constrained Works Reserve	(1,040,238)	-	-	(1,040,238)	-	-	-	-
Trfr from-Land Sale Reserve	-	-	-	-	-	-	-	-
Depreciation	8,710,941	-	-	-	-	8,498,699	-	212,242
Depreciation funding adjustment	(8,710,941)	-	-	(8,710,941)	-	-	-	-
TOTAL RESERVES AND EQUITY MOVEMENTS	(11,516,584)	-	-	(20,227,525)	-	8,498,699	-	212,242

Somerset Regional Council
Budget - adoption level
Year Ending 30 June 2021

Balance sheet or statement of financial position	30-Jun-21	30-Jun-20
<u>Assets</u>		
Operating and trust cash to account	27,969,621	69,486,205
Rate debtors	2,234,000	2,234,000
Other receivables	2,224,000	2,224,000
Store inventories/ gravel stockpiles	655,000	655,000
Obligations that will be owed by the water distributor retailer to the local government	43,804,000	13,804,000
Equity in Queensland Urban Utilities	27,899,000	27,899,000
Property, plant, equipment, work in progress, land	380,478,239	356,690,500
<u>Total assets</u>	<u>485,263,860</u>	<u>472,992,705</u>
<u>Liabilities</u>		
Trade creditors, accruals and other current liabilities	13,596,000	13,596,000
<u>Total liabilities</u>	<u>13,596,000</u>	<u>13,596,000</u>
<u>Net community assets</u>	<u>471,667,860</u>	<u>459,396,705</u>
Community equity	471,667,860	459,396,705

Somerset Regional Council
Budget - adoption level - second year forecast
Year Ending 30 June 2022

	TOTAL	Corporate	Executive	Finance	Human Resources	Operations	Planning	Waste mgt
Statement of cash flows								
FUNDS IN								
Capital grants and subsidies	1,214,737	-	-	-	-	1,214,737	-	-
Contributions from developers	-	-	-	-	-	-	-	-
Dividends	500,000	-	-	500,000	-	-	-	-
Tax equivalents	771,120	-	-	771,120	-	-	-	-
Interest earned - Queensland Urban Utilities	1,398,780	-	-	1,398,780	-	-	-	-
Fees and charges	1,240,838	163,088	-	52,958	-	123,420	825,076	76,296
Interest earned	685,940	-	-	685,940	-	-	-	-
Loan advance	-	-	-	-	-	-	-	-
Operating grants and subsidies	4,005,035	277,559	-	3,555,228	24,480	137,123	10,645	-
Other revenue	1,713,743	485,656	9,180	1,218,907	-	-	-	-
Sales revenue	5,348,014	-	-	-	-	5,348,014	-	-
Profit on sale/ Proceeds from sale	-	-	-	-	-	-	-	-
Rates and utility charges discounts and rebates	(3,567,124)	-	-	(3,066,882)	-	-	-	(500,242)
Rates and utility charges excluding discounts and rebates	27,424,692	-	-	23,634,981	-	-	84,211	3,705,500
TOTAL FUNDS IN	40,735,775	926,303	9,180	28,751,032	24,480	6,823,294	919,932	3,281,554
FUNDS OUT								
Interest paid and finance costs	-	-	-	-	-	-	-	-
Labour, plant and materials	41,253,945	6,290,161	2,364,813	1,770,462	2,030,639	20,531,969	3,314,747	4,951,154
Internal recovery	-	(143,945)	-	-	-	(556,284)	-	700,229
Plant purchases	1,519,700	-	-	-	-	1,519,700	-	-
Water and sewerage services - Queensland Urban Utilities	393,887	-	-	-	-	393,887	-	-
Loan redemption	-	-	-	-	-	-	-	-
TOTAL FUNDS OUT	43,167,532	6,146,216	2,364,813	1,770,462	2,030,639	21,889,272	3,314,747	5,651,383
NET FUNDS MOVEMENT	(2,431,757)	(5,219,913)	(2,355,633)	26,980,570	(2,006,159)	(15,065,978)	(2,394,815)	(2,369,829)
CHANGES IN RESERVES AND EQUITY MOVEMENTS	(1,366,049)	-	-	(10,257,390)	-	8,674,854	-	216,487
NET FUNDS MOVEMENT AND EQUITY MOVEMENTS	(1,065,708)	(5,219,913)	(2,355,633)	37,237,960	(2,006,159)	(23,740,832)	(2,394,815)	(2,586,316)

Somerset Regional Council
Budget - adoption level - second year forecast
Year Ending 30 June 2022

	TOTAL	Corporate	Executive	Finance	Human Resources	Operations	Planning	Waste mgt
Statement of income and expenditure								
OPERATING REVENUE								
Capital grants and subsidies	1,214,737	-	-	-	-	1,214,737	-	-
Contributions from developers	-	-	-	-	-	-	-	-
Dividends	500,000	-	-	500,000	-	-	-	-
Tax equivalents	771,120	-	-	771,120	-	-	-	-
Interest earned - Queensland Urban Utilities	1,398,780	-	-	1,398,780	-	-	-	-
Fees and charges	1,240,838	163,088	-	52,958	-	123,420	825,076	76,296
Interest earned	685,940	-	-	685,940	-	-	-	-
Loan advance	-	-	-	-	-	-	-	-
Operating grants and subsidies	4,005,035	277,559	-	3,555,228	24,480	137,123	10,645	-
Other revenue	1,713,743	485,656	9,180	1,218,907	-	-	-	-
Sales revenue	5,348,014	-	-	-	-	5,348,014	-	-
Profit on sale/ Proceeds from sale	-	-	-	-	-	-	-	-
Rates and utility charges discounts and rebates	(3,567,124)	-	-	(3,066,882)	-	-	-	(500,242)
Rates and utility charges excluding discounts and rebates	27,424,692	-	-	23,634,981	-	-	84,211	3,705,500
Less capital items	(1,214,737)	-	-	-	-	(1,214,737)	-	-
TOTAL OPERATING REVENUE	39,521,038	926,303	9,180	28,751,032	24,480	5,608,557	919,932	3,281,554
OPERATING EXPENDITURE								
Labour, plant and materials	41,253,945	6,290,161	2,364,813	1,770,462	2,030,639	20,531,969	3,314,747	4,951,154
Interest paid and finance costs	-	-	-	-	-	-	-	-
Plant purchases	1,519,700	-	-	-	-	1,519,700	-	-
Internal recovery	-	(143,945)	-	-	-	(556,284)	-	700,229
Water and sewerage services - Queensland Urban Utilities	393,887	-	-	-	-	393,887	-	-
Depreciation	8,891,341	-	-	-	-	8,674,854	-	216,487
Less used for capital purposes	(11,462,433)	(8,160)	-	-	-	(9,192,633)	-	(2,261,640)
TOTAL OPERATING EXPENDITURE	40,596,440	6,138,056	2,364,813	1,770,462	2,030,639	21,371,493	3,314,747	3,606,230
NET RESULT OR NET OPERATING POSITION	(1,075,402)	(5,211,753)	(2,355,633)	26,980,570	(2,006,159)	(15,762,936)	(2,394,815)	(324,676)
Dissection of capital expenditure								
New assets including upgrading, extending and improving assets and infrastructure	-							
Replacement or renewals of assets	9,192,633							
Total capital expenditure	9,192,633							

Somerset Regional Council
Budget - adoption level - second year forecast
Year Ending 30 June 2022

	TOTAL	Corporate	Executive	Finance	Human Resources	Operations	Planning	Waste mgt
Statement of changes in equity								
Accumulated (Surplus)/ Deficit	(1,366,049)	-	-	(1,366,049)	-	-	-	-
Appn to-Asset Replacement Reserve	-	-	-	-	-	-	-	-
Appn to-Constr'd Wks Res-Works & Roads	-	-	-	-	-	-	-	-
Appn to-Constr'd Wks Res-Wtr/Sewerage	-	-	-	-	-	-	-	-
Trfr from-Asset Replacement Reserve	-	-	-	-	-	-	-	-
Trfr from-Constrained Works Reserve	-	-	-	-	-	-	-	-
Trfr from-Land Sale Reserve	-	-	-	-	-	-	-	-
Depreciation	8,891,341	-	-	-	-	8,674,854	-	216,487
Depreciation funding adjustment	(8,891,341)	-	-	(8,891,341)	-	-	-	-
TOTAL RESERVES AND EQUITY MOVEMENTS	(1,366,049)	-	-	(10,257,390)	-	8,674,854	-	216,487

Somerset Regional Council
Budget - adoption level - second year forecast
Year Ending 30 June 2022

Balance sheet or statement of financial position	30-Jun-22	30-Jun-21
<u>Assets</u>		
Operating and trust cash to account	25,537,864	27,969,621
Rate debtors	2,249,096	2,234,000
Other receivables	2,239,029	2,224,000
Store inventories/ gravel stockpiles	659,426	655,000
Obligations that will be owed by the water distributor retailer to the local government	43,804,000	43,804,000
Equity in Queensland Urban Utilities	27,899,000	27,899,000
Property, plant, equipment, work in progress, land	383,049,331	380,478,239
<u>Total assets</u>	<u>485,437,746</u>	<u>485,263,860</u>
<u>Liabilities</u>		
Trade creditors, accruals and other current liabilities	13,630,551	13,596,000
<u>Total liabilities</u>	<u>13,630,551</u>	<u>13,596,000</u>
<u>Net community assets</u>	<u>471,807,195</u>	<u>471,667,860</u>
Community equity	471,807,195	471,667,860

Somerset Regional Council
Budget - adoption level - third year forecast
Year Ending 30 June 2023

	TOTAL	Corporate	Executive	Finance	Human Resources	Operations	Planning	Waste mgt
Statement of cash flows								
FUNDS IN								
Capital grants and subsidies	971,727	-	-	-	-	971,727	-	-
Contributions from developers	-	-	-	-	-	-	-	-
Dividends	525,000	-	-	525,000	-	-	-	-
Tax equivalents	786,542	-	-	786,542	-	-	-	-
Interest earned - Queensland Urban Utilities	1,398,780	-	-	1,398,780	-	-	-	-
Fees and charges	1,265,654	166,350	-	54,017	-	125,888	841,577	77,822
Interest earned	685,940	-	-	685,940	-	-	-	-
Loan advance	-	-	-	-	-	-	-	-
Operating grants and subsidies	4,066,929	283,111	-	3,608,556	24,970	139,434	10,858	-
Other revenue	1,737,591	484,942	9,364	1,243,285	-	-	-	-
Sales revenue	5,454,975	-	-	-	-	5,454,975	-	-
Profit on sale/ Proceeds from sale	-	-	-	-	-	-	-	-
Rates and utility charges discounts and rebates	(3,707,881)	-	-	(3,195,633)	-	-	-	(512,248)
Rates and utility charges excluding discounts and rebates	28,490,442	-	-	24,610,114	-	-	85,896	3,794,432
TOTAL FUNDS IN	41,675,699	934,403	9,364	29,716,601	24,970	6,692,024	938,331	3,360,006
FUNDS OUT								
Interest paid and finance costs	-	-	-	-	-	-	-	-
Labour, plant and materials	39,654,229	6,415,915	2,412,094	1,805,868	2,070,521	20,818,647	3,381,037	2,750,147
Internal recovery	-	(146,824)	-	-	-	(567,410)	-	714,234
Plant purchases	1,619,700	-	-	-	-	1,619,700	-	-
Water and sewerage services - Queensland Urban Utilities	401,770	-	-	-	-	401,770	-	-
Loan redemption	-	-	-	-	-	-	-	-
TOTAL FUNDS OUT	41,675,699	6,269,091	2,412,094	1,805,868	2,070,521	22,272,707	3,381,037	3,464,381
NET FUNDS MOVEMENT	-	(5,334,688)	(2,402,730)	27,910,733	(2,045,551)	(15,580,683)	(2,442,706)	(104,375)
CHANGES IN RESERVES AND EQUITY MOVEMENTS	-	-	-	(9,075,492)	-	8,854,675	-	220,817
NET FUNDS MOVEMENT AND EQUITY MOVEMENTS	-	(5,334,688)	(2,402,730)	36,986,225	(2,045,551)	(24,435,358)	(2,442,706)	(325,192)

Somerset Regional Council
Budget - adoption level - third year forecast
Year Ending 30 June 2023

	TOTAL	Corporate	Executive	Finance	Human Resources	Operations	Planning	Waste mgt
Statement of income and expenditure								
OPERATING REVENUE								
Capital grants and subsidies	971,727	-	-	-	-	971,727	-	-
Contributions from developers	-	-	-	-	-	-	-	-
Dividends	525,000	-	-	525,000	-	-	-	-
Tax equivalents	786,542	-	-	786,542	-	-	-	-
Interest earned - Queensland Urban Utilities	1,398,780	-	-	1,398,780	-	-	-	-
Fees and charges	1,265,654	166,350	-	54,017	-	125,888	841,577	77,822
Interest earned	685,940	-	-	685,940	-	-	-	-
Loan advance	-	-	-	-	-	-	-	-
Operating grants and subsidies	4,066,929	283,111	-	3,608,556	24,970	139,434	10,858	-
Other revenue	1,737,591	484,942	9,364	1,243,285	-	-	-	-
Sales revenue	5,454,975	-	-	-	-	5,454,975	-	-
Profit on sale/ Proceeds from sale	-	-	-	-	-	-	-	-
Rates and utility charges discounts and rebates	(3,707,881)	-	-	(3,195,633)	-	-	-	(512,248)
Rates and utility charges excluding discounts and rebates	28,490,442	-	-	24,610,114	-	-	85,896	3,794,432
Less capital items	(971,727)	-	-	-	-	(971,727)	-	-
TOTAL OPERATING REVENUE	40,703,972	934,403	9,364	29,716,601	24,970	5,720,297	938,331	3,360,006
OPERATING EXPENDITURE								
Interest paid and finance costs	-	-	-	-	-	-	-	-
Labour, plant and materials	39,654,229	6,415,915	2,412,094	1,805,868	2,070,521	20,818,647	3,381,037	2,750,147
Plant purchases	1,619,700	-	-	-	-	1,619,700	-	-
Internal recovery	-	(146,824)	-	-	-	(567,410)	-	714,234
Water and sewerage services - Queensland Urban Utilities	401,770	-	-	-	-	401,770	-	-
Depreciation	9,075,492	-	-	-	-	8,854,675	-	220,817
Less used for capital purposes	(9,313,339)	(8,323)	-	-	-	(9,305,016)	-	-
TOTAL OPERATING EXPENDITURE	41,437,852	6,260,768	2,412,094	1,805,868	2,070,521	21,822,366	3,381,037	3,685,198
NET RESULT OR NET OPERATING POSITION	(733,880)	(5,326,365)	(2,402,730)	27,910,733	(2,045,551)	(16,102,069)	(2,442,706)	(325,192)
Dissection of capital expenditure								
New assets including upgrading, extending and improving assets and infrastructure	973,567							
Replacement or renewals of assets	8,331,449							
Total capital expenditure	9,305,016							

Somerset Regional Council
Budget - adoption level - third year forecast
Year Ending 30 June 2023

	TOTAL	Corporate	Executive	Finance	Human Resources	Operations	Planning	Waste mgt
Statement of changes in equity								
Accumulated (Surplus)/ Deficit	-	-	-	-	-	-	-	-
Appn to-Asset Replacement Reserve	-	-	-	-	-	-	-	-
Appn to-Constr'd Wks Res-Works & Roads	-	-	-	-	-	-	-	-
Appn to-Constr'd Wks Res-Wtr/Sewerage	-	-	-	-	-	-	-	-
Trfr from-Asset Replacement Reserve	-	-	-	-	-	-	-	-
Trfr from-Constrained Works Reserve	-	-	-	-	-	-	-	-
Trfr from-Land Sale Reserve	-	-	-	-	-	-	-	-
Depreciation	9,075,492	-	-	-	-	8,854,675	-	220,817
Depreciation funding adjustment	(9,075,492)	-	-	(9,075,492)	-	-	-	-
TOTAL RESERVES AND EQUITY MOVEMENTS	-	-	-	(9,075,492)	-	8,854,675	-	220,817

Somerset Regional Council
Budget - adoption level - third year forecast
Year Ending 30 June 2023

Balance sheet or statement of financial position	30-Jun-23	30-Jun-22
<u>Assets</u>		
Operating and trust cash to account	25,537,864	25,537,864
Rate debtors	2,250,493	2,249,096
Other receivables	2,240,419	2,239,029
Store inventories/ gravel stockpiles	659,835	659,426
Obligations that will be owed by the water distributor retailer to the local government	43,804,000	43,804,000
Equity in Queensland Urban Utilities	27,899,000	27,899,000
Property, plant, equipment, work in progress, land	383,287,178	383,049,331
<u>Total assets</u>	485,678,789	485,437,746
<u>Liabilities</u>		
Trade creditors, accruals and other current liabilities	13,633,747	13,630,551
<u>Total liabilities</u>	13,633,747	13,630,551
<u>Net community assets</u>	472,045,042	471,807,195
Community equity	472,045,042	471,807,195

Somerset Regional Council
Budget, long term financial forecast and financial plan, long term asset management plan and ratios - adoption level
Years ending 30 June 2021 to 2031

Year	FY2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
STATEMENT OF CASH FLOW											
FUNDS IN											
Capital grants and subsidies	13,208,854	1,214,737	971,727	983,957	996,431	1,009,155	1,022,133	1,035,371	1,048,874	1,062,647	1,076,695
Contributions from developers	-	-	-	-	-	-	-	-	-	-	-
Dividends	1,313,340	500,000	525,000	551,250	578,813	607,754	638,142	670,049	703,551	738,729	775,665
Tax equivalents	756,000	771,120	786,542	802,273	818,318	834,684	851,378	868,406	885,774	903,489	921,559
Interest earned - Queensland Urban Utilities	1,398,780	1,398,780	1,398,780	1,398,780	1,398,780	1,398,780	1,398,780	1,398,780	1,398,780	1,398,780	1,398,780
Fees and charges	1,020,430	1,240,838	1,265,654	1,290,965	1,316,785	1,343,122	1,369,983	1,397,382	1,425,329	1,453,835	1,482,914
Interest earned	685,940	685,940	685,940	685,940	685,940	685,940	685,940	685,940	685,940	685,940	685,940
Internal recovery	-	-	-	-	-	-	-	-	-	-	-
Loan advance	-	-	-	-	-	-	-	-	-	-	-
Operating grants and subsidies	3,958,637	4,005,035	4,066,929	4,129,792	4,193,644	4,258,498	4,324,370	4,391,277	4,459,234	4,528,259	4,598,368
Other revenue	1,680,956	1,713,743	1,737,591	1,771,496	1,806,068	1,841,329	1,877,282	1,913,948	1,951,344	1,989,474	2,028,361
Sales revenue	5,243,151	5,348,014	5,454,975	5,564,075	5,675,357	5,788,864	5,904,641	6,022,734	6,143,189	6,266,052	6,391,373
Profit on sale/ Proceeds from sale	-	-	-	-	-	-	-	-	-	-	-
Rates and utility charges discounts and rebates	(3,431,837)	(3,567,124)	(3,707,881)	(3,854,333)	(4,006,713)	(4,099,395)	(4,194,224)	(4,291,246)	(4,390,513)	(4,492,076)	(4,595,989)
Rates and utility charges excluding discounts and rebates	26,400,035	27,424,692	28,490,442	29,598,964	30,752,009	31,460,480	32,185,283	32,926,799	33,685,410	34,461,512	35,255,510
TOTAL FUNDS IN	52,234,286	40,735,775	41,675,699	42,923,159	44,215,432	45,129,211	46,063,708	47,019,440	47,996,912	48,996,641	50,019,176
FUNDS OUT											
Interest paid and finance costs	-	-	-	-	-	-	-	-	-	-	-
Labour, plant and materials	62,209,355	41,253,945	39,654,229	40,885,458	42,221,235	43,629,854	44,626,224	45,238,552	46,640,748	48,047,728	47,954,334
Plant purchases	1,155,352	1,519,700	1,619,700	1,627,900	1,576,200	1,073,000	1,002,600	1,337,300	903,700	487,400	1,594,100
Water and sewerage services - Queensland Urban Utilities	386,163	393,887	401,770	409,801	417,997	426,357	434,884	443,588	452,464	461,513	470,742
Loan redemption	-	-	-	-	-	-	-	-	-	-	-
TOTAL FUNDS OUT	63,750,870	43,167,532	41,675,699	42,923,159	44,215,432	45,129,211	46,063,708	47,019,440	47,996,912	48,996,641	50,019,176
NET FUNDS MOVEMENT	(11,516,584)	(2,431,757)	-	-	-	-	-	-	-	-	-
CHANGES IN RESERVES AND EQUITY MOVEMENTS	(11,516,584)	(1,366,049)	-	-	-	-	-	-	-	-	-
NET FUNDS MOVEMENT AND EQUITY MOVEMENTS	-	(1,065,708)	-	-	-	-	-	-	-	-	-
Non-cash cost											
Depreciation	8,710,941	8,891,341	9,075,492	9,263,471	9,455,359	9,651,237	9,851,188	10,055,297	10,263,651	10,476,340	10,693,452

Somerset Regional Council
Budget, long term financial forecast and financial plan, long term asset management plan and ratios - adoption level
Years ending 30 June 2021 to 2031

Year	FY2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
STATEMENT OF INCOME AND EXPENDITURE											
INCOME											
Capital grants and subsidies	13,208,854	1,214,737	971,727	983,957	996,431	1,009,155	1,022,133	1,035,371	1,048,874	1,062,647	1,076,695
Contributions from developers	-	-	-	-	-	-	-	-	-	-	-
Dividends	1,313,340	500,000	525,000	551,250	578,813	607,754	638,142	670,049	703,551	738,729	775,665
Tax equivalents	756,000	771,120	786,542	802,273	818,318	834,684	851,378	868,406	885,774	903,489	921,559
Interest earned - Queensland Urban Utilities	1,398,780	1,398,780	1,398,780	1,398,780	1,398,780	1,398,780	1,398,780	1,398,780	1,398,780	1,398,780	1,398,780
Fees and charges	1,020,430	1,240,838	1,265,654	1,290,965	1,316,785	1,343,122	1,369,983	1,397,382	1,425,329	1,453,835	1,482,914
Interest earned	685,940	685,940	685,940	685,940	685,940	685,940	685,940	685,940	685,940	685,940	685,940
Internal recovery	-	-	-	-	-	-	-	-	-	-	-
Loan advance	-	-	-	-	-	-	-	-	-	-	-
Operating grants and subsidies	3,958,637	4,005,035	4,066,929	4,129,792	4,193,644	4,258,498	4,324,370	4,391,277	4,459,234	4,528,259	4,598,368
Other revenue	1,680,956	1,713,743	1,737,591	1,771,496	1,806,068	1,841,329	1,877,282	1,913,948	1,951,344	1,989,474	2,028,361
Sales revenue	5,243,151	5,348,014	5,454,975	5,564,075	5,675,357	5,788,864	5,904,641	6,022,734	6,143,189	6,266,052	6,391,373
Profit on sale/ Proceeds from sale	-	-	-	-	-	-	-	-	-	-	-
Rates and utility charges discounts and rebates	(3,431,837)	(3,567,124)	(3,707,881)	(3,854,333)	(4,006,713)	(4,099,395)	(4,194,224)	(4,291,246)	(4,390,513)	(4,492,076)	(4,595,989)
Rates and utility charges excluding discounts and rebates	26,400,035	27,424,692	28,490,442	29,598,964	30,752,009	31,460,480	32,185,283	32,926,799	33,685,410	34,461,512	35,255,510
Less capital items	(13,208,854)	(1,214,737)	(971,727)	(983,957)	(996,431)	(1,009,155)	(1,022,133)	(1,035,371)	(1,048,874)	(1,062,647)	(1,076,695)
TOTAL INCOME	39,025,432	39,521,038	40,703,972	41,939,202	43,219,001	44,120,056	45,041,575	45,984,069	46,948,038	47,933,994	48,942,481
EXPENDITURE											
Interest paid and finance costs	-	-	-	-	-	-	-	-	-	-	-
Labour, plant and materials	62,209,355	41,253,945	39,654,229	40,885,458	42,221,235	43,629,854	44,626,224	45,238,552	46,640,748	48,047,728	47,954,334
Plant purchases	1,155,352	1,519,700	1,619,700	1,627,900	1,576,200	1,073,000	1,002,600	1,337,300	903,700	487,400	1,594,100
Water and sewerage services - Queensland Urban Utilities	386,163	393,887	401,770	409,801	417,997	426,357	434,884	443,588	452,464	461,513	470,742
Loan redemption	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
TOTAL EXPENDITURE BEFORE DEPRECIATION BUT AFTER CAPITAL EXPENDITURE	63,750,870	43,167,532	41,675,699	42,923,159	44,215,432	45,129,211	46,063,708	47,019,440	47,996,912	48,996,641	50,019,176
Add depreciation	8,710,941	8,891,341	9,075,492	9,263,471	9,455,359	9,651,237	9,851,188	10,055,297	10,263,651	10,476,340	10,693,452
Less used for capital purposes	(32,498,680)	(11,462,433)	(9,313,339)	(9,889,737)	(10,496,792)	(10,710,851)	(10,930,917)	(11,157,093)	(11,389,662)	(11,628,774)	(11,874,628)
TOTAL OPERATING EXPENDITURE	39,963,131	40,596,440	41,437,852	42,296,893	43,173,999	44,069,597	44,983,979	45,917,644	46,870,901	47,844,207	48,838,000
NET RESULT / OPERATING SURPLUS OR (DEFICIT)	(937,699)	(1,075,402)	(733,880)	(357,691)	45,002	50,459	57,596	66,425	77,137	89,787	104,481

Somerset Regional Council
 Budget, long term financial forecast and financial plan, long term asset management plan and ratios - adoption level
 Years ending 30 June 2021 to 2031

Year	FY2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
LONG TERM ASSET MANAGEMENT PLAN											
Program of capital expenditure that will provide for the sustainable management of assets and infrastructure while also improving assets and infrastructure											
Replacement or renewals of assets	8,880,130	9,192,633	8,331,449	7,988,603	8,337,750	9,538,640	9,961,954	8,232,227	9,932,886	7,041,126	7,446,308
New assets including upgrading, extending and improving assets and infrastructure	23,618,550	-	973,567	1,892,645	2,150,383	1,163,379	959,954	2,915,677	1,447,403	4,578,088	4,418,569
Total capital expenditure	32,498,680	9,192,633	9,305,016	9,881,248	10,488,133	10,702,019	10,921,908	11,147,904	11,380,289	11,619,214	11,864,877
STATEMENT OF CHANGES IN EQUITY											
Accumulated (Surplus)/ Deficit	(10,476,346)	(1,366,049)	-	-	-	-	-	-	-	-	-
Appn to-Asset Replacement Reserve	-	-	-	-	-	-	-	-	-	-	-
Appn to-Constr'd Wks Res-Works & Roads	-	-	-	-	-	-	-	-	-	-	-
Appn to-Constr'd Wks Res-Wtr/Sewerage	-	-	-	-	-	-	-	-	-	-	-
Trfr from-Asset Replacement Reserve	-	-	-	-	-	-	-	-	-	-	-
Trfr from-Constrained Works Reserve	(1,040,238)	-	-	-	-	-	-	-	-	-	-
Trfr from-Land Sale Reserve	-	-	-	-	-	-	-	-	-	-	-
Depreciation	8,710,941	8,891,341	9,075,492	9,263,471	9,455,359	9,651,237	9,851,188	10,055,297	10,263,651	10,476,340	10,693,452
Depreciation funding adjustment	(8,710,941)	(8,891,341)	(9,075,492)	(9,263,471)	(9,455,359)	(9,651,237)	(9,851,188)	(10,055,297)	(10,263,651)	(10,476,340)	(10,693,452)
TOTAL RESERVES AND EQUITY MOVEMENTS	(11,516,584)	(1,366,049)	-	-	-	-	-	-	-	-	-

Somerset Regional Council
Budget, long term financial forecast and financial plan, long term asset management plan and ratios - adoption level
Years ending 30 June 2021 to 2031

Year	FY2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
BALANCE SHEET OR STATEMENT OF FINANCIAL POSITION											
Assets											
Operating and trust cash to account	27,969,621	25,537,864	25,537,864	25,537,864	25,537,864	25,537,864	25,537,864	25,537,864	25,537,864	25,537,864	25,537,864
Rate debtors	2,234,000	2,249,096	2,250,493	2,254,170	2,260,285	2,266,507	2,272,847	2,279,316	2,285,927	2,292,694	2,299,629
Other receivables	2,224,000	2,239,029	2,240,419	2,244,080	2,250,167	2,256,361	2,262,672	2,269,112	2,275,694	2,282,430	2,289,334
Store inventories/ gravel stockpiles	655,000	659,426	659,835	660,913	662,706	664,530	666,389	668,286	670,224	672,208	674,241
Obligations that will be owed by the water distributor retailer to the local government	43,804,000	43,804,000	43,804,000	43,804,000	43,804,000	43,804,000	43,804,000	43,804,000	43,804,000	43,804,000	43,804,000
Equity in Queensland Urban Utilities	27,899,000	27,899,000	27,899,000	27,899,000	27,899,000	27,899,000	27,899,000	27,899,000	27,899,000	27,899,000	27,899,000
Property, plant, equipment, work in progress, land	380,478,239	383,049,331	383,287,178	383,913,444	384,954,877	386,014,491	387,094,220	388,196,016	389,322,027	390,474,461	391,655,637
Total assets	485,263,860	485,437,746	485,678,789	486,313,471	487,368,899	488,442,753	489,536,992	490,653,594	491,794,736	492,962,657	494,159,705
Liabilities											
Trade creditors, accruals and other current liabilities	13,596,000	13,630,551	13,633,747	13,642,163	13,656,158	13,670,398	13,684,908	13,699,714	13,714,845	13,730,332	13,746,204
Total liabilities	13,596,000	13,630,551	13,633,747	13,642,163	13,656,158	13,670,398	13,684,908	13,699,714	13,714,845	13,730,332	13,746,204
Net community assets	471,667,860	471,807,195	472,045,042	472,671,308	473,712,741	474,772,355	475,852,084	476,953,880	478,079,891	479,232,325	480,413,501
Community equity	471,667,860	471,807,195	472,045,042	472,671,308	473,712,741	474,772,355	475,852,084	476,953,880	478,079,891	479,232,325	480,413,501
ANALYSIS OF PROPERTY, PLANT, EQUIPMENT, WORK IN PROGRESS, LAND											
Gross current replacement cost	527,642,300	529,912,100	530,893,990	532,795,124	534,954,166	536,126,377	537,095,340	540,020,206	541,476,982	546,064,630	550,492,950
Accumulated depreciation	(147,164,061)	(146,862,769)	(147,606,812)	(148,881,680)	(149,999,289)	(150,111,886)	(150,001,120)	(151,824,190)	(152,154,955)	(155,590,169)	(158,837,313)
Property, plant, equipment, work in progress, land - WDV	380,478,239	383,049,331	383,287,178	383,913,444	384,954,877	386,014,491	387,094,220	388,196,016	389,322,027	390,474,461	391,655,637
Opening accumulated depreciation	(138,453,120)										

Somerset Regional Council
Budget, long term financial forecast and financial plan, long term asset management plan and ratios - adoption level
Years ending 30 June 2021 to 2031

Year	FY2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Current year and long term financial sustainability statement LOCAL GOVERNMENT REGULATION 2012 RATIOS/ financial sustainability measures											
Asset sustainability ratio - capital expenditure on the replacement of assets (renewals) divided by depreciation expense	102%	103%	92%	86%	88%	99%	101%	82%	97%	67%	70%
Net financial liabilities ratio - total liabilities less current assets divided by total operating revenue	(50%)	(43%)	(42%)	(41%)	(39%)	(39%)	(38%)	(37%)	(36%)	(36%)	(35%)
Operating surplus ratio - net operating surplus divided by total operating revenue	-2%	-3%	-2%	-1%	0%	0%	0%	0%	0%	0%	0%
Percentage change in total gross rates and charges revenue from the previous year incorporating growth in the number of properties as well as expected change in rates per property	1.84%	3.88%	3.89%	3.89%	3.90%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
Percentage change in total nett rates and charges revenue from the previous year incorporating growth in the number of properties as well as expected change in rates per property	2.15%	3.87%	3.88%	3.88%	3.89%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%

APPENDIX B (BUDGET)

Somerset Regional Council
Statement of estimated financial position
Year Ending 30 June 2020

	TOTAL
Statement of cash flows	
FUNDS IN	
Capital grants and subsidies	6,450,761
Contributions from developers	-
Dividends	1,313,340
Tax equivalents	720,000
Interest earned - Queensland Urban Utilities	648,780
Fees and charges	1,356,075
Interest earned	1,648,400
Loan advance	-
Operating grants and subsidies	3,589,415
Other revenue	1,635,743
Sales revenue	6,186,072
Profit on sale/ Proceeds from sale	-
Rates and utility charges discounts and rebates	(3,437,546)
Rates and utility charges excluding discounts and rebates	25,922,212
TOTAL FUNDS IN	46,033,252
FUNDS OUT	
Interest paid and finance costs	-
Labour, plant and materials	51,036,337
Internal recovery	-
Plant purchases	1,161,088
Water and sewerage services - Queensland Urban Utilities	326,350
Loan redemption	-
TOTAL FUNDS OUT	52,523,775
NET FUNDS MOVEMENT	(6,490,523)
CHANGES IN RESERVES AND EQUITY MOVEMENTS	(6,490,523)
NET FUNDS MOVEMENT AND EQUITY MOVEMENTS	-

Somerset Regional Council
Statement of estimated financial position
Year Ending 30 June 2020

Statement of income and expenditure

OPERATING REVENUE	
Capital grants and subsidies	6,450,761
Contributions from developers	-
Dividends	1,313,340
Tax equivalents	720,000
Interest earned - Queensland Urban Utilities	648,780
Fees and charges	1,356,075
Interest earned	1,648,400
Loan advance	-
Operating grants and subsidies	3,589,415
Other revenue	1,635,743
Sales revenue	6,186,072
Profit on sale/ Proceeds from sale	-
Rates and utility charges discounts and rebates	(3,437,546)
Rates and utility charges excluding discounts and rebates	25,922,212
Less capital items	(6,450,761)
TOTAL OPERATING REVENUE	39,582,491
OPERATING EXPENDITURE	
Labour, plant and materials	51,036,337
Interest paid and finance costs	-
Plant purchases	1,161,088
Internal recovery	-
Water and sewerage services - Queensland Urban Utilities	326,350
Depreciation	8,692,515
Less used for capital purposes	(20,689,466)
TOTAL OPERATING EXPENDITURE	40,526,824
NET RESULT OR NET OPERATING POSITION	(944,333)
Dissection of capital expenditure	
New assets including upgrading, extending and improving assets and infrastructure	8,387,976
Replacement or renewals of assets	12,301,490
Total capital expenditure	20,689,466

Somerset Regional Council
Statement of estimated financial position
Year Ending 30 June 2020

	TOTAL
Statement of changes in equity	
Accumulated (Surplus)/ Deficit	(6,490,523)
Appn to-Asset Replacement Reserve	-
Appn to-Constr'd Wks Res-Works & Roads	-
Appn to-Constr'd Wks Res-Wtr/Sewerage	-
Trfr from-Asset Replacement Reserve	-
Trfr from-Constrained Works Reserve	-
Trfr from-Land Sale Reserve	-
Depreciation	8,692,515
Depreciation funding adjustment	(8,692,515)
TOTAL RESERVES AND EQUITY MOVEMENTS	(6,490,523)

Balance sheet or statement of financial position	30-Jun-20
<u>Assets</u>	
Operating and trust cash to account	69,486,205
Rate debtors	2,234,000
Other receivables	2,224,000
Store inventories/ gravel stockpiles	655,000
Obligations that will be owed by the water distributor retailer to the local government	13,804,000
Equity in Queensland Urban Utilities	27,899,000
Property, plant, equipment, work in progress, land	356,690,500
<u>Total assets</u>	472,992,705
<u>Liabilities</u>	
Trade creditors, accruals and other current liabilities	13,596,000
<u>Total liabilities</u>	13,596,000
<u>Net community assets</u>	459,396,705
Community equity	459,396,705

APPENDIX C (BUDGET)

CAPITAL WORKS PROGRAM (including special maintenance) 2020/21 - at 04/05/2020

Location	Locality	Description	Proposed 2020 - 21
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CAPITAL WORKS PROGRAM 2019/20 (Excludes Carry Overs)

Lowood Minden Road	Lowood	Intersection upgrade at Lowood Minden & Jensen Swamp Rds - Early works acquisition and utility relocates - Stage 2	\$140,000
Atkinsons Dam Road	Atkinsons Dam	Rehabilitate from Day Use Area to Rocky Gully Rd (1km)	\$200,000
Lowood Minden Road	Lowood	Rehabilitate from Litzows to Lukritzs Rd (1.82km) with widened shoulders	\$435,492
Mary Smokes Creek Rd and Sandy Creek Rd	Kilcoy	Intersection upgrade escape lane at Mary Smokes Creek & Sandy Creek Rd	\$400,000

URBAN ROADWORKS

McCauley Street	Fernvale	Complete K&C along western side (230m) (Funded by Australian Government Local Road and Community Infrastructure Program)	\$280,000
Ellen Street	Lowood	K&C North side from Park Street to Church Street (130m).	\$70,000
Mack Street	Esk	K&C, drainage from Hill to Barbour St (220m) (Funded by Australian Government Local Road and Community Infrastructure Program)	\$560,000
Eskdale Street	Toogoolawah	K&C, drainage south side from Fulham to existing kerb on Eskdale St. (250m) (Funded by Australian Government Local Road and Community Infrastructure Program)	\$170,000
Main St	Moore	Replace failed K&C (50m) from Kai Lounge past Whiting St. Includes layback access to Whiting St.	\$42,000

RURAL ROADWORKS

Rasmussen Road	Mount Archer	Seal from causeway, past houses to crossing (1.7km).	\$510,000
Lowood Minden Road	Tarampa	Upgrade from Litzows to Lukritzs Rd, Zabels Intersection, and Plain Creek to Green Valley Rd. Subject to grant funding approval.	\$10,047,700

DRAINAGE

Factory Lane	Esk	Install stormwater pit and underground drainage from Adelaide St to drain in Factory Ln. Location by sawmill clogs with leaves/debris during storms.	\$33,000
George St	Toogoolawah	Install stormwater pit and upgrade underground drainage in SE of intersection with Annette St. Overtops roadway in high flows.	\$25,000
Abbotsford St	Toogoolawah	Replace lintel at critical location by SES/Depot. Location clogs with leaves/debris during storms.	\$12,500
Stormwater Inspection	Fernvale	Stormwater asset inspection throughout township. Stage 4 of 5 inspection program within the region.	\$75,000
Eskdale Road	Toogoolawah	Drainage replacement per Master Drainage Plan. Culverts at Peile, Cairnsroft, Charles, & George St. Pit on Eskdale and concrete inverts.	\$260,000
Rocky Gully Road	Coominya	Design for replacement of narrow stormwater culvert Ch2.84	\$20,000
Stormwater Inspection tool	Various	Purchase of SW camera inspection tool for inspections, monitoring.	\$35,000

FOOTPATHS/BIKEWAYS

William Street	Kilcoy	Principal cycle route. From Kennedy to Seib Street stage 2. Install separated cycle lanes. Includes car parking, shared path. Subject to grant funding approval.	\$450,000
Rail Trail	Lowood	Principal cycle route. From Main Street to Patrick St stage 2. Install new 2.5m off-road shared path. Includes drainage, counter.	\$353,000
Rail Trail	Fernvale, Lowood, Coominya	Brisbane Valley Rail Trail Install stabilised pavements and concrete surfaces – Fernvale to Esk, Coominya. Subject to grant funding approval.	\$2,164,915
Mary Street	Kilcoy	Replace footpath on E side (190m) and W side (150m) from Hoyston to Hope St (to be funded by COVID Works for Queensland)	\$127,000
Gardner Street North	Toogoolawah	Extend footpath / K&C from school/kinde to Courthouse/CBD path (250m path, 100m kerb) Stage 2 missing link (to be funded by COVID Works for Queensland)	\$150,000
Main Street	Lowood	Extend footpath on E side to Michel Street crossing (25m) missing link	\$9,375
Ipswich Street	Esk	Continue footpath from Barbour to Chase Estate (240m) missing link (to be funded by COVID Works for Queensland)	\$90,000
Claredon Road	Lowood	Golf Course to Macadamia Drive. (450m, earthworks, K&C) missing link (to be funded by COVID Works for Queensland)	\$290,000
James Street	Lowood	Footpath along James Street (310m) link to rail trail (to be funded by COVID Works for Queensland)	\$116,000

P&G's LANDSCAPE/STREETSCAPE

Childrens Park	Toogoolawah	Progressive Upgrade of Playground / Park equipment (to be funded by COVID Works for Queensland)	\$100,000
Kilcoy Skate Park	Kilcoy	Construct shade structure and picnic table. Provide embellishment similar to other skate parks.	\$20,000
Stumer Park	Fernvale	Replace existing shade structure and new picnic unit at eastern end of park. Old shelter near end of useful life.	\$20,000
Yowie Park	Kilcoy	Install bin enclosures. Replace some of the existing bin stands for consistent regional park embellishment.	\$14,000
Town CBD's	Various	Seat replacements of old style seats for consistent regional streetscape embellishment.	\$22,000
Tree Offsets	Various	Tree offsets, per council policy	\$1,000
Cemeteries	Various	Concrete plinths for Lawn beam section (Esk, Fernvale, Kilcoy, Lowood, Toogoolawah)	\$20,000

COMMUNITY FACILITIES

Esk Showground	Esk	Water to Cattle Yards - Upgrade	\$5,000
Esk Pool	Esk	Upgrade Amenities, Seating, shade and solar collector and heat pump	\$20,000
Heap Street	Esk	Roof Replacement and Stump Repairs	\$20,000
Somerset Civic Centre	Esk	Generator	\$50,000
Esk Recreation Grounds	Esk	Esk Recreation LED lighting Subject to grant funding approval.	\$95,000
Toogoolawah Pool	Toogoolawah	New Community Gym and Pool Entrance	\$550,000
Main Street	Toogoolawah	Tennis Courts -resurfacing (to be funded by COVID Works for Queensland)	\$100,000
Toogoolawah Pool	Toogoolawah	New Pool Vacuum Cleaner	\$6,000
Toogoolawah Pool	Toogoolawah	Rooftop solar	\$19,291
George Street	Linville	Refurbish Toilet Block, additional toilets and showers park improvements (to be funded by COVID Works for Queensland)	\$60,000
William Street	Kilcoy	Kilcoy State School - fence, pool amenities (to be funded by COVID Works for Queensland)	\$80,000
Ferling Way	Kilcoy	Kilcoy Racetrack - Camping Amenities - Area 1 (to be funded by COVID Works for Queensland)	\$60,000
Ferling Way	Kilcoy	Race track works to enable Training Track to be installed (to be funded by COVID Works for Queensland)	\$30,000
Ferling Way	Kilcoy	External Stairs to Judges/finishing line Room and Camera Room (to be funded by COVID Works for Queensland)	\$120,000
Kilcoy Showgrounds	Kilcoy	Kilcoy Showgrounds and Racetrack Master Plan (review)	\$30,000
Kilcoy Showgrounds	Kilcoy	Upgrade water and power outlets in camping area - stage 1	\$16,000
Kilcoy Aquatic	Kilcoy	New Pool Vacuum Cleaner	\$6,000
Kilcoy Aquatic	Kilcoy	Pool Heating changed from Gas to Electric (to be funded by COVID Works for Queensland)	\$100,000
Hopetoun Field	Kilcoy	Hopetoun Field LED lighting Subject to grant funding approval.	\$120,000
Lindeman Road	Lowood	Lowood Recreation Centre LED lighting Subject to grant funding approval.	\$150,000
Lowood Aquatic	Lowood	Pool pump and sand filter servicing for Lowood Swimming Pool	\$10,000

Fernvale Campdraft	Fernvale	Additional water and power for Eastern area	\$50,000
Fernvale Park	Fernvale	Refurbish Amenities Block (to be funded by COVID Works for Queensland)	\$120,000
Fernvale Sports Park	Fernvale	Planning for Sports Park - dependent on grant funding application	\$350,000
Fernvale Sports Park	Fernvale	Turf Wicket (4 wicket square plus shed and roller and other equipment) (to be funded by COVID Works for Queensland)	\$50,000
Fernvale Sports Park	Fernvale	Practice Nets (3) (to be funded by COVID Works for Queensland)	\$85,000
Fernvale Sports Park	Fernvale	Lights to Fernvale Oval - LED <i>Subject to grant funding approval.</i>	\$250,000
Fernvale Sports Park	Fernvale	Extension to existing building <i>Subject to grant funding approval.</i>	\$200,000
Fernvale Sports Park	Fernvale	recycled water pipeline from the new Lowood sewerage treatment plant to Fernvale Sports Park. <i>Subject to grant funding approval.</i>	\$1,483,854
Fernvale Indoor Sports	Fernvale	Big Ass fans * 6 - provide ventilation	\$60,000
Fernvale Campdraft	Fernvale	Fernvale Campdraft and Showgrounds Master Plan	\$35,000
All 4 Pools	Somerset	Replace Pool Blankets	\$30,000

COUNCIL FACILITIES

Various	Various	Capital Works transport planning / LGIP	\$151,000
Large animal pound	Esk	Esk - relocate large animal pound from Coominya to Esk including loading and parking areas, security	\$35,000
Esk Depot	Esk	New floor covering in the Regulatory Services office	\$10,000
Esk Office	Esk	Esk Admin Office Roof replacement - to manage persistent leaks	\$60,000
Esk Office	Esk	Esk Admin Office - Airconditioning rationalisation - (2 into 1) to manage long term operating and maintenance costs and assist with reducing roof leaks	\$200,000
Kennedy Street	Kilcoy	Kilcoy Library and Offices	\$200,000
Hope Street	Kilcoy	Cafeteria Fixtures	\$20,000
Kilcoy SES	Kilcoy	Toilet/shower improvements and extension to storage. Co-contribution for 50k grant funding.	\$20,000

BRIDGE RENEWAL

Burtons Bridge	Borallon	Special Doolan Deck Bridge Maintenance	\$ 120,000
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BITUMEN RESEALS

Various locations		Reseal works as part of the 10 year reseal programme.	\$ 1,792,582
Total proposed new expenditure			\$ 24,232,709

CAPITAL WORKS OF PREVIOUS BUDGETS LIKELY TO CARRY OVER to 2020/2021**URBAN ROADWORKS**

Mangerton St	Toogoolawah	Gunyah St to Bellambi, replace K&C, widen seal, replace footpath, and install drainage (250m).	\$520,000
William Street	Kilcoy	Install concrete apron and car parking south and west of Clock roundabout.	\$110,000
Clive Street	Fernvale	Traffic light study	\$15,000
Mary Street	Kilcoy	Rehabilitate parking lanes in conjunction with Main Roads 2016/17 project (400m).	\$400,000
Hope & Mary Intersection	Kilcoy	Alterations to through traffic without superelevation modifications. Short term blockage of Hope Street until by-pass constructed.	\$101,000
Mary Street	Kilcoy	Mary Street/ Rehabilitate parking lanes in conjunction with Main Roads Stage 2	\$113,000
Hope Street	Kilcoy	Hope Street/ K&C, drainage remaining Yowie Park frontage to pool (100m). Footpath along pool (30m).	\$140,000

RURAL ROADWORKS

Esk Crows Nest Road	Biarra	Rehabilitate and widen seal to 7m from ch 1.95 to ch 4.70 (2.75km). Drought funding project.	\$1,000,000
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DRAINAGE

Linville	Linville	Hydraulic Assessment for design of village master drainage plan	\$15,000
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FOOTPATHS/BIKEWAYS

Ipswich Street	Esk	Replace with 2m footpath on NE side from Lions Park to Anglican Church (90m) and SW side from Catholic Church to bus stop (50m).	\$70,000
Rail Trail	Lowood	Principal cycle route. From Main Street to Gully. Install new 2.5m off-road shared path. Includes drainage, counter. Subject to grant funding approval.	\$510,000
William Street	Kilcoy	Principal cycle route. From Carseldine to Kennedy Street. Install separated cycle lanes. Includes car parking, shared path. Subject to grant funding approval.	\$460,000
Glamorgan Vale Road	Glamorgan Vale	Glamorgan Vale Road/ Extend footpath from drainage channel to Hall (300m). Linkage to school.	\$95,000
Peace Street	Lowood	Peace Street/ Replace footpath NE side from school tennis courts to Main St	\$345,000
Memorial Park Fernvale	Fernvale	Footpath from car park to toilets and to large shelter (60m).	\$30,000

P&G's/LANDSCAPE/STREETSCAPE

Twin Bridges Toilets	Fernvale	Fernvale - Twin Bridges toilets - security lighting and painting	\$20,000
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COMMUNITY FACILITIES

Kilcoy library	Kilcoy	Kilcoy library - floor area expansion to be funded from book buying grant	\$30,000.00
Toogoolawah Condensery	Toogoolawah	Develop Toogoolawah Sculpture Garden masterplan to tender stage	\$30,000.00

COUNCIL FACILITIES

Lake Manchester Road gravel	Various	Testing/ development of possible gravel source	\$20,000.00
Esk Landfill	Region	Esk Landfill Monitoring Data Assessment	\$18,000.00
Former Jimna landfill	Jimna	Rehabilitation of Jimna landfill	\$561,415.00
Former Kilcoy landfill	Kilcoy	Rehabilitation of Kilcoy landfill	\$2,261,640.00
Tourism strategy	Various	Tourism strategy to complement destination marketing plan	\$30,000.00
Small animal pound	Esk	Esk regional small animal pound - car port, wash down area and additional security measures/ fencing	\$14,000.00
Large animal pound	Esk	Esk - relocate large animal pound from Coominya to Esk including loading and parking areas, security	\$38,000.00
Various	Various	Body Cameras	\$8,000.00

BRIDGE RENEWAL

Tetzlauffs Lane Bridge	Mt Beppo	Tetzlauffs Lane Bridge/ Tetzlauffs Lane - replacement	\$1,526,474.00
Neuendorf Road Bridge	Minden	Neuendorf Road Bridge/ Neuendorf Road - replacement	\$890,730.00

Total carried forward expenditure \$ 9,372,259**Subtotal capital or special maintenance expenditure** \$ 9,372,259**Less projects proposed to be deferred to FY2022**

Former Kilcoy landfill	Kilcoy	Rehabilitation of Kilcoy landfill (FY2022)	-\$2,261,640
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