



Attachments - Minutes Under Separate Cover

Special Meeting

Wednesday, 26 May 2021

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6.1 Operational Plan 2021-2022 [Closed s.254J(3)(c)]**Executive Officer:** General Manager People & Strategy**Item Author:** General Manager People & Strategy**Attachments:**

1. Scenic Rim Regional Council Operational Plan 2021-2022

This report is **CONFIDENTIAL** in accordance with Section 254J(3)(c) of the *Local Government Regulation 2012*, which permits the meeting to be closed to the public for business relating to the following:

- (c) the local government's budget.

Executive Summary

This report provides Council with a proposed Operational Plan for the financial year 2021-2022 for consideration and adoption. The *Local Government Act 2009* (the Act) and *Local Government Regulation 2012* (the Regulations) require that Council prepare and adopt an annual Operational Plan for each financial year.

Recommendation

That:

1. Pursuant to section 174 of the *Local Government Regulation 2012*, Council adopt the Operational Plan 2021-2022 as tabled and included in Attachment 1; and
2. Council require quarterly updates from the Chief Executive Officer regarding the implementation of the Operational Plan for the 2021-2022 financial year.

Previous Council Considerations / Resolutions

Not applicable.

Report / Background

Section 104 of the Act requires local governments to develop and implement an Operational Plan as part of its financial management system. A proposed Operational Plan for 2021-2022 has been developed concurrently with the budget and in consultation with Council's Executive Leadership Team and key members of the administration.

Section 175 of the Regulations states:

175 Annual operational plan contents

- (1) The annual operational plan for a local government must:
- (a) be consistent with its annual budget; and
 - (b) state how the local government will:

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24 June 2021

- (i) progress the implementation of the 5-year corporate plan during the period of the annual operational plan; and
- (ii) manage operational risks; and
- (c) include an annual performance plan for each commercial business unit of the local government.

The proposed Operational Plan 2021-2022 meets these requirements.

The proposed Operational Plan 2021-2022 is developed in alignment with the themes, and areas of focus of the Corporate Plan 2021-2026 (Scenic Rim 2026), together with identified strategic projects. Key milestones or key performance indicators are nominated against each of the deliverables, which facilitate the measurement of Council's performance against its objectives. Furthermore, the proposed Operational Plan 2021-2022 integrates indicative budget allocations against the objectives, which provides more transparent and accountable reporting against Council's key objectives.

Quarterly reports will be provided from the Chief Executive Officer to Council to track the organisation's progress in delivering the nominated deliverables and strategic projects, in line with the reporting timeframes nominated in section 174(3) of the Regulations.

Budget / Financial Implications

The deliverables and strategic projects outlined in the Operational Plan 2021-2022 are funded in the budget for the 2021-2022 financial year.

Strategic Implications*Operational Plan*

Theme: 3. Open and Responsive Government

Key Area of Focus: 3.1.2 Provide streamlined and practical regulatory services that deliver improved access for the community

Legal / Statutory Implications

Section 104 of the Act requires local governments to develop and implement an operational plan as part of a system of financial management.

Section 174 of the Regulations requires local governments to prepare and adopt an annual operational plan for each financial year.

The Chief Executive Officer must report to Council Meetings at regular intervals of not more than three months on the local government's progress in implementing the Operational Plan in accordance with section 174(3) of the Regulations.

RisksStrategic Risks

The following Level 1 and Level 2 (strategic) risks are relevant to the matters considered in this report:

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SR46 Inadequate or lack of Governance (including procurement) Framework (systems, policies, procedures, delegations and controls) in place to ensure compliance by Council's Councillors and Officers with all relevant State and Federal legislation and regulations.

SR52 Ineffective and/or unrealistic strategic plans which are not appropriately scoped or resourced, resulting in missed opportunities, re-work, failure to deliver objectives and loss of confidence by community.

Risk Assessment

Category	Consequence	Likelihood	Inherent Risk Rating	Treatment of risks	Residual Risk Rating
Business Continuity & Business Systems Failure to deliver Corporate Plan Objectives	Major	Possible	High	Implementing Operational Plan which delivers on Corporate Plan Intent and Strategies.	Low
Legal Compliance and Liability The Operational Plan is a legislative and regulatory requirement.	Moderate	Likely	High	Adoption of the Operational Plan 2021-2022 at the Special Meeting of 24 June 2021. Business Units areas undertaking deliverables will ensure the Corporate Plan objective are achieved. Corporate reporting system and monthly and quarterly Operational Plan reporting processes.	Low
Reputation Reputational damage if the Corporate Plan and Operational Plan objectives are not achieved.	Moderate	Possible	Medium	Review of Key Performance Indicators. Linkages of Operational Plan deliverables, KPIs and Personal Performance Development process. Monthly and quarterly reporting against Operational Plan. Alignment of Operational Plan and Corporate Plan objectives.	Low

Consultation

Consultation has been undertaken with the Executive Leadership Team, Managers and other key stakeholders in Council.

Conclusion

It is a legislative and regulatory requirement that the Council adopts an Operational Plan that outlines how the five-year Corporate Plan will be implemented. Furthermore, it is a requirement that the Operational Plan be adopted by Council before the end of the financial year.



Operational Plan
2021 - 2022

SCENIC RIM

REGIONAL COUNCIL

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CHIEF EXECUTIVE OFFICER'S MESSAGE

I am delighted to share *Scenic Rim Regional Council's Annual Operational Plan 2021-2022*. With Council's Corporate Plan *Scenic Rim 2026* setting the five-year strategic direction - designed to work towards a shared vision for the region as outlined in the *Community Plan 2011-2026* - this Operational Plan sets out the specific activities for 2021-2022 that will ensure that our focus on realising the strategic vision of Council remains steadfast.

Our Operational Plan is just one of the tools that guides Council's operations. Council will continue to meet its commitment to the delivery of day-to-day services to the community, including the provision and maintenance of critical Council-owned infrastructure and a vibrant arts and cultural scene across the region, while progressing the Actions contained within the Operational Plan.

Activities outlined in this Operational Plan are deliverable within Council's adopted *Annual Budget 2021-2022*. The Plan provides delivery timeframes for each planned activity and success indicators or milestones that help to keep us on track and accountable.

The plan provides for the ongoing delivery of Actions contained within a number of Council adopted Strategies and Plans, including

- Asset Management Plans for Council's buildings and facilities, transport and urban drainage infrastructure, and open spaces;
- *Scenic Rim Regional Council Biodiversity Strategy 2015-2025*;
- *Scenic Rim Regional Prosperity Strategy 2020-2025*;
- *Scenic Rim Regional Council Customer Experience Strategy 2021-2023*;
- *Scenic Rim Regional Council Waste Management and Resources Recovery Strategy 2021-2026*; and
- *Scenic Rim Regional Council Communication Strategy 2020-2023*.

Further, additional actions and activities contained within this plan include:

- Develop a Scenic Rim Regional Council Community and Culture Strategy;
- Develop a program of work to facilitate climate adaptation across the region;
- Develop a Growth Management Strategy for the Scenic Rim Region;
- Develop and implement the Scenic Rim Reconciliation Action Plan;
- Implement an advocacy strategy to influence development of Policy by other levels of Government that better supports the economic, social and environmental priorities for the region;
- Develop and maintain a constructive dialogue with the community about service expectations and affordability; and
- Adopt a sustainable and equitable approach to the provision and maintenance of community facilities and community sporting infrastructure that meets current and future community needs.

The *Operational Plan 2021-2022* is testament to the commitment of Scenic Rim Regional Council to work towards the vision of the community and to continue to deliver quality services that meet the needs of the community.

I am excited about the future opportunities within our region and look forward to working closely with the Mayor, Councillors, Council employees, and in partnership with the community, to deliver the specific outcomes of this Plan.

I remain confident that the *Operational Plan 2021-2022* sets a positive trajectory for this Council to deliver on its purpose: to enable a sustainable future for our unique communities and rich environments.

Jon Gibbons
Chief Executive Officer

EXECUTIVE SUMMARY

Scenic Rim Regional Council's *Operational Plan 2021-2022* has been developed in alignment with the themes and areas of focus of the Corporate Plan 2021-2026 (*Scenic Rim 2026*), as required by section 175 of the *Local Government Regulation 2012*. Council's key strategic projects are also incorporated into this Operational Plan.

Where relevant, each of the key Actions is presented with the respective indicative financial allocation (as per the adopted Annual Budget 2021-2022) to provide better transparency and accountability¹. Furthermore, each Action has defined key performance indicators, to facilitate a process for the measurement of Council's performance against its key objectives.

Progress against the delivery of the objectives outlined in this plan is reported regularly throughout the year to Council and the community via quarterly performance reports and the Annual Report.

¹ It should be noted that indicative budgets referenced in this Operational Plan are inclusive of materials and services only and do not include direct labour (employee) or overhead costs, unless otherwise stated. Accurate information regarding Council's budget can be reviewed in the Scenic Rim Regional Council 2021-2022 *Community Budget Report*.

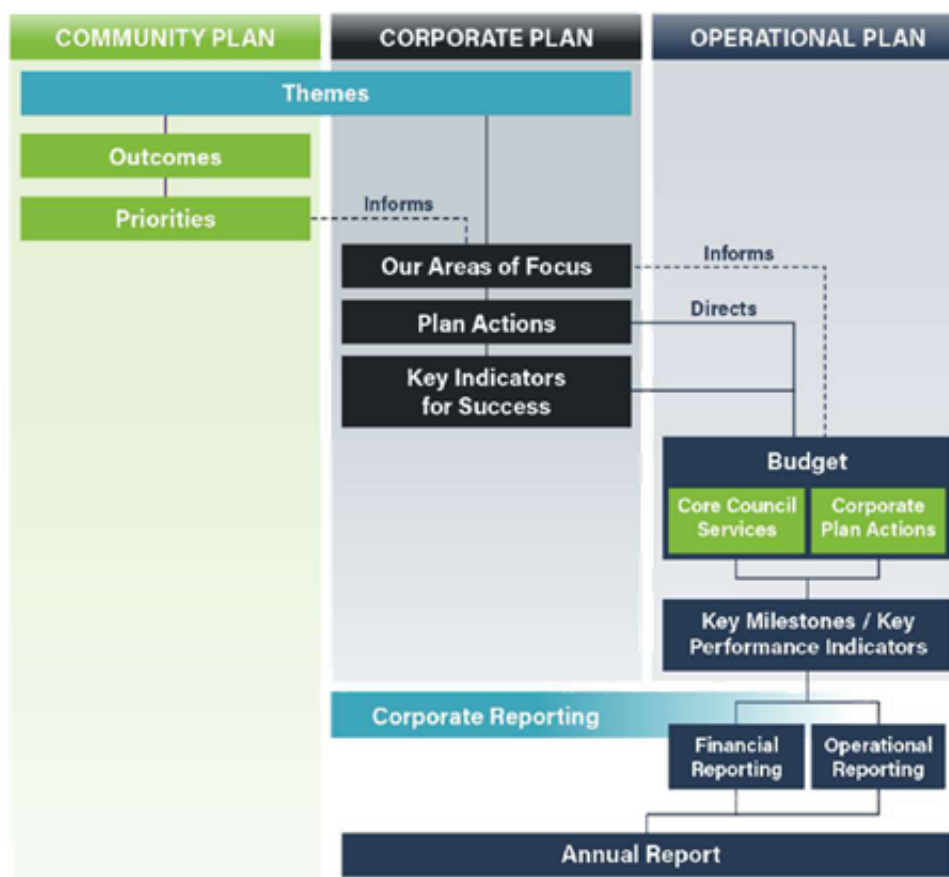
PLANNING FRAMEWORK

The Operational Plan is a key component of Council's strategic planning framework and should be considered in conjunction with other planning documents, including the long-term financial forecast, annual budget and corporate reporting framework.

The purpose of the Corporate Plan 2021-2026 (*Scenic Rim 2026*) is to provide clear strategic direction for the organisation to ensure that Council's strategic focus areas are aligned to the community's aspirational vision for the region: the seven strategic themes as identified in the *Scenic Rim Community Plan 2011-2026*. It provides the basis for decisions about operational priorities and allocation of resources. This annual Operational Plan details the activities Council will take in the first year to deliver the strategic direction of the Corporate Plan.

Council will continue to meet its commitment to the delivery of day-to-day services to the community, including the provision and maintenance of critical Council-owned infrastructure, while progressing the Activities contained within the Operational Plan 2021-2022, within the constraints of the Annual Budget 2021-2022.

Council's strategic planning framework is represented in the following diagram (provided below).



COMMUNITY PLAN THEMES



RISK MANAGEMENT

Scenic Rim Regional Council aims to embed a positive risk culture throughout the organisation. To achieve this, Council has established a systematic risk management methodology that identifies and addresses areas of potential risk within Council's operations in a manner that is consistent with Australian Standards. Effective risk management is governed by an Enterprise Risk Management Framework that establishes the relationship between Council's various risk management components and processes. All steps of the Risk Management process are monitored to ensure continuous improvement.

A key element of the Risk Management Framework is Council's Risk Register. This register details how strategic and operational risks to the organisation are described, assessed, and managed. The Risk Register is maintained in accordance with Council's Risk Management Policy and the Enterprise Risk Management Guidelines and is subjected to regular review. Strategic and operational risks are reviewed quarterly or at a higher frequency based on their risk rating.

SPECTACULAR SCENERY AND HEALTHY ENVIRONMENT

Statement of Intent: The region's unique natural environment and rural landscapes are preserved and enhanced in partnership with our community.

Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Recognition, preservation and enhancement of the region's unique environment and natural resources, including its biodiversity.	Continue to implement actions contained within the <i>Scenic Rim Regional Council Biodiversity Strategy 2015-2025</i> .	\$190,000	N/A	Health, Building and Environment
	Activities	START DATE		END DATE
	1. Undertake a review of outcomes achieved under the existing Biodiversity Strategy Implementation Plan.	1 July 2021		30 September 2021
	2. Develop a five year implementation plan (2020-2025) to provide support and direction in achieving Scenic Rim Regional Council's biodiversity vision.	1 July 2021		30 November 2021
	3. Continue delivery of programs aligned with Council's biodiversity vision.	1 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Biodiversity across the region is protected.	Review of outcomes achieved under the existing Biodiversity Strategy Implementation Plan 2015-2020 completed.		30 September 2021
		New Biodiversity Strategy Implementation Plan adopted by Council		30 November 2021
		New properties secured under the Habitat Protection Program by 30 June 2022		30
	Outcomes are enhanced by productive partnerships and knowledge sharing.	Total value of grant funding allocated to the community by 30 June 2022 to facilitate biodiversity outcomes		\$103,000
		Number of environmental education events delivered by 30 June 2022		8
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Recognition, preservation and enhancement of the region's unique environment and natural resources, including its biodiversity.	Partner and collaborate with agencies, community groups and private landholders to provide a coordinated approach to protecting biodiversity within the region.	\$50,000	N/A	Health, Building and Environment
	Activities	START DATE		END DATE
	1. Establish project agreements with agencies, community groups or private landholders for the delivery of biodiversity projects.	1 July 2021		31 December 2021
	2. Deliver biodiversity projects, in collaboration with agencies, community groups or private landholders.	1 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Outcomes are enhanced by productive partnerships and knowledge sharing.	Number of biodiversity projects established in collaboration with agencies, community groups or private landholders by 31 December 2021		2
		Value of support secured by 30 June 2022 through biodiversity partnerships		\$100,000

SPECTACULAR SCENERY AND HEALTHY ENVIRONMENT

Statement of Intent: The region's unique natural environment and rural landscapes are preserved and enhanced in partnership with our community. *(continued)*

Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Recognition, preservation and enhancement of the region's unique environment and natural resources, including its biodiversity.	Continue to deliver, in partnership with the Council of Mayors South East Queensland, the Resilient Rivers Program.	Budget to offset revenue	Revenue to be finalised with funding body	Health, Building and Environment
	Activities	START DATE		END DATE
	1. Deliver Logan and Albert Rivers Catchment Action Plan.	1 July 2021		30 June 2022
	2. Deliver Bremer River Catchment Action Plan.	1 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Natural environment and rural landscapes are enhanced as a result of planned actions.	Stabilisation project delivered in accordance with the Logan and Albert River Catchment Action Plan		31 December 2021
		Co-ordinated rural partnership projects delivered by 30 June 2022 to improve waterway health in priority locations under the Bremer River Catchment Action Plan		4
		Weed management, riparian planting and erosion stabilisation projects delivered by 30 June 2022 (Mid Logan Phase 2)		5
		Weed management, riparian planting and erosion stabilisation projects delivered by 30 June 2022 (Mid Logan Phase 3)		2
		Project management plan and funding deed of agreement in place (Mid Logan Phase 4)		30 November 2021
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Adaptation to changing climate and weather patterns.	Develop a program of work to facilitate climate adaptation across the region.	\$40,000	N/A	Health, Building and Environment
	Activities	START DATE		END DATE
	1. Develop the Scenic Rim Climate Change Statement of Intent.	1 July 2021		31 December 2021
	2. Commence development of the Scenic Rim Climate Change Strategy and Implementation Plan.	1 January 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Natural environment and rural landscapes are enhanced as a result of planned actions.	Scenic Rim Climate Change Statement of Intent adopted by Council		31 December 2021
		Knowledge Hub for Climate Change established		31 March 2022
		Climate Adaptation Discussion Paper presented to Council		30 June 2022

SPECTACULAR SCENERY AND HEALTHY ENVIRONMENT

Statement of Intent: The region's unique natural environment and rural landscapes are preserved and enhanced in partnership with our community. *(continued)*

Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Adaptation to changing climate and weather patterns.	Increase community awareness of the causes and impacts of, and mitigation strategies to manage, drought and natural disasters such as fire and flood.	\$105,360	\$65,360	Community and Culture
	Activities	START DATE		END DATE
	1. Develop the Queensland Emergency Risk Management Framework (QERMF) assessments.	1 July 2021		31 December 2021
	2. Review and endorse 2021 Local Disaster Management Plan.	1 July 2021		31 December 2021
	3. Deliver annual disaster management exercises to increase capability.	1 July 2021		30 June 2022
	4. Promote Scenic Rim Regional Council Disaster Dashboard website.	1 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Increased community awareness of drought and natural disaster mitigation enhances resilience.	Queensland Emergency Risk Management Framework endorsed by Local Disaster Management Group		31 December 2021
		Local Disaster Management Plan reviewed and endorsed by the Local Disaster Management Group		31 December 2021
		Number of Local Disaster Management sub plans reviewed and endorsed by the Local Disaster Management Group by 30 June 2022		1
		Disaster exercises facilitated annually		1
		Increase in number of users who access the disaster dashboard		5%
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Adaptation to changing climate and weather patterns.	Incorporate natural disaster mitigation in the design and operation of Council's facilities and assets.	Within existing labour budget	N/A	Maintenance and Operations
	Activities	START DATE		END DATE
	1. Conduct reconciliation of Council's design standards for assembly buildings in which people may gather for social, theatrical, political, religious or civic purposes against the Building Codes of Australia - Queensland Standards and Tolerances.	1 July 2021		31 December 2021
	2. Identify and develop appropriate standards to assist in the delivery of sustainable facilities.	1 July 2021		31 December 2022
	3. Design new facilities and assets to current standards and guidelines, incorporating natural disaster mitigation.	1 July 2021		30 June 2022

SPECTACULAR SCENERY AND HEALTHY ENVIRONMENT

Statement of Intent: The region's unique natural environment and rural landscapes are preserved and enhanced in partnership with our community. *(continued)*

	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Council's assets provide appropriate and sustainable levels of service.	Reconciliation of Council's design standards for Class 9B buildings against the Building Codes of Australia - Queensland Standards and Tolerances completed		31 December 2021
		Designs for Council's new or upgraded facilities and assets incorporate natural disaster mitigation		100%
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Adaptation to changing climate and weather patterns.	Design and deliver initiatives to increase environmental sustainability across Council's operations.	Within existing budget allocation	N/A	Maintenance and Operations
	Activities	START DATE		END DATE
	1. Investigate the use of recycled products in Council's road network.	1 July 2021		30 June 2022
	2. Investigate the use of energy efficient infrastructure and processes in the operation of Council's operational facilities.	1 July 2021		30 June 2022
	3. Implement energy-smart technology in Council's buildings and community facilities.	1 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Council's assets provide appropriate and sustainable levels of service.	Business case for proposed trial of environmentally friendly asphalt presented to Council		31 December 2021
		LED lights installed in Council buildings and community facilities annually		100
		Number of external grants secured by 30 June 2022 to fund implementation of significant energy-efficiency projects		2
		Options paper presenting energy efficient infrastructure and processes for use in Council's operational facilities presented to the Executive		30 June 2022
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Adaptation to changing climate and weather patterns.	Advocate for the evaluation of options for increasing water resilience within the region.	\$10,000	\$10,000	Regional Prosperity and Communications and Health/ Building and Environment
	Activities	START DATE		END DATE
	1. Progress Water for Warrill Project governance, feasibility and advocacy.	1 July 2021		30 June 2022

SPECTACULAR SCENERY AND HEALTHY ENVIRONMENT

Statement of Intent: The region's unique natural environment and rural landscapes are preserved and enhanced in partnership with our community. *(continued)*

	2. Continue to partner with Queensland University of Technology and the Queensland Government Department of Regional Development, Manufacturing and Water to investigate water security for Tamborine Mountain.		1 July 2021	30 June 2022	
	Indicator for Success	Key Milestone / Key Performance Indicator		Target	
	Water resilience across the region is increased.	Required governance documentation and protocols developed for industry-managed entity		30 September 2021	
		Funding application for Water for Warrill Project prepared and submitted		31 December 2021	
		Outcome of the Tamborine Mountain Water Security Extension project reported to Council		30 June 2022	
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead	
Adaptation to changing climate and weather patterns.	Continue to deliver One Million Trees for the Scenic Rim by 2025.		\$50,000	N/A	Health, Building and Environment
	Activities		START DATE		END DATE
	1. Deliver rural trees initiative.		1 July 2021		30 June 2022
	2. Deliver community trees initiative.		1 July 2021		30 June 2022
	3. Deliver habitat trees initiative.		1 July 2021		30 June 2022
	4. Deliver river trees initiative.		1 July 2021		30 June 2022
	Indicator for Success		Key Milestone / Key Performance Indicator		Target
	Natural environment and rural landscapes are enhanced as a result of planned actions.		Number of trees planted annually to achieve the 'One Million Trees for the Scenic Rim' target by 2025		90,000

SUSTAINABLE AND PROSPEROUS ECONOMY

Statement of Intent: An enhanced regional brand underpins sustainable economic growth for businesses, strong local employment opportunities and high-performing primary production and tourism industries.

Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
The current and future economic prosperity of the region.	Continue to implement the <i>Scenic Rim Regional Prosperity Strategy 2020-2025</i> .	\$87,500	N/A	Regional Prosperity and Communications
	Activities	START DATE		END DATE
	1. Deliver actions contained in the <i>Scenic Rim Regional Prosperity Strategy 2020 – 2025</i> .	1 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Outcomes are enhanced through productive partnerships and knowledge sharing.	Number of businesses engaged annually		200
		Number of developmental projects/initiatives delivered in collaboration with Chambers of Commerce, Local Tourism Organisation, and other business groups		5
	Investment in the region grows.	Number of concept and pre-lodgement meetings attended by Regional Prosperity team members		10
		Event impact and economic impact modelling - number of scenarios modelled		10
		Number of potential development applicants supported through case management		6
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
The current and future economic prosperity of the region.	Facilitate and mentor continued development and sustainability of diverse and high-performing local business, with capability to adapt and thrive.	\$30,000	\$13,000	Regional Prosperity and Communications
	Activities	START DATE		END DATE
	1. Engage with local businesses via visitation schedule and regular program of assistance and referral to opportunities via local, Queensland and Australian Government programs.	1 July 2021		30 June 2022
	2. Deliver a region-relevant program of activities as part of Small Business Month.	1 January 2022		30 June 2022
	3. Deliver and report outcomes of 2021 Scenic Rim Business Excellence Awards.	1 July 2021		31 December 2021
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Creation of valued employment for local residents is supported.	Events delivered as part of Small Business Month		15
		Individuals registered to participate in Small Business Month activities		100
		Tickets sold to Business Excellence Awards Gala Dinner		175
Entries received in the Business Excellence Awards		75		

SUSTAINABLE AND PROSPEROUS ECONOMY

Statement of Intent: An enhanced regional brand underpins sustainable economic growth for businesses, strong local employment opportunities and high-performing primary production and tourism industries.

Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
The current and future economic prosperity of the region.	Support the local economy through the development of strategic partnerships and supply chain management.	\$19,776	External funding to be received in the first quarter	Regional Prosperity and Communications
	Activities	START DATE		END DATE
	1. Continue to engage local businesses in exploring opportunities for increasing local economic spend.	1 July 2021		30 June 2022
	2. Deliver the grant-funded Scenic Rim Entrepreneurial Hub Online Program to support business development.	1 July 2021		30 June 2022
	3. Develop business and industry capability through the grant-funded Scenic Rim Supply Chain Capability Program.	1 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Council continues to focus on 'buying local'.	Percentage of Council's materials and services expenses invested with local suppliers		35%
An industry footprint that aligns to aspirations of the region and facilitates an evolving economy.	Outcomes are enhanced through productive partnerships and knowledge sharing.	Local businesses participating in the Scenic Rim Entrepreneurial Hub Online Program and Scenic Rim Supply Chain Capability Program		30
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
An industry footprint that aligns to aspirations of the region and facilitates an evolving economy.	Facilitate the retention, expansion and attraction of industrial businesses, contingent on market demand.	\$75,000	N/A	Regional Prosperity and Communications
	Activities	START DATE		END DATE
	1. Develop a suite of investment attraction marketing materials and tactics, targeted at potential investors.	01 July 2021		30 June 2022
	2. Continue facilitating Scenic Rim Strategic Coordination Group meetings, actions and outcomes.	01 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Investment in the region grows.	Number of medium- to large- industrial businesses engaged by 30 June 2022 regarding retention, expansion or attraction to the region		6
	Outcomes are enhanced through productive partnerships and knowledge sharing	Number of Scenic Rim Strategic Co-ordination Group meetings held annually		4

SUSTAINABLE AND PROSPEROUS ECONOMY

Statement of Intent: An enhanced regional brand underpins sustainable economic growth for businesses, strong local employment opportunities and high-performing primary production and tourism industries.

Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
An industry footprint that aligns to aspirations of the region and facilitates an evolving economy.	Champion the Bromelton State Development Area partnership.	Within existing labour budget	N/A	Regional Prosperity and Communications
	Activities	START DATE		END DATE
	1. Pursue concept of Bromelton business case being included as part of a SEQ City Deal.	01 July 2021		30 June 2022
	2. Ensure efficient delivery of the grant-funded Scenic Rim Inland Rail Interface Improvement project.	01 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Creation of valued employment for local residents is supported	Bromelton business case is included in the SEQ City Deal within the SEQ Trade and Enterprise spine		100%
An industry footprint that aligns to aspirations of the region and facilitates an evolving economy.		Delivery of the grant-funded Scenic Rim Inland Rail Interface Improvement project by 31 March 2022.		100%
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
An industry footprint that aligns to aspirations of the region and facilitates an evolving economy.	Develop the Beaudesert Enterprise Precinct by 2022.	Capital works and labour budget	\$843,000	Resources and Sustainability / Regional Prosperity and Communications
	Activities	START DATE		END DATE
	1. Finalise construction of Enterprise Drive loop road and light industrial subdivision.	1 July 2021		31 December 2021
	2. Continue sales and promotion of light industrial opportunities within the precinct.	1 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Investment in the region grows	Projects delivered within projected timeframes and budget		100%
		Sale of lots within the Beaudesert Enterprise Precinct		13%

SUSTAINABLE AND PROSPEROUS ECONOMY

Statement of Intent: An enhanced regional brand underpins sustainable economic growth for businesses, strong local employment opportunities and high-performing primary production and tourism industries.

Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
An industry footprint that aligns to aspirations of the region and facilitates an evolving economy.	Advocate for agriculture-based future industry opportunities.	Within existing labour budget	N/A	Regional Prosperity and Communications
	Activities	START DATE		END DATE
	1. Work with agri sector to facilitate growth and build on opportunities in agri business and agri tourism.	1 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Outcomes are enhanced through productive partnerships and knowledge sharing.	Meetings held by industry-led agri-business steering group.		12
		10-year roadmap and 3-year strategic plan adopted by Council by 30 June 2022 for delivery by industry.		30 June 2022
		Business development program workshops held (phase 1)		2
		Business development program workshops held (phase 2)		6
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Sustainable value captured from tourism in the region with regional capability to drive prosperity.	Build on the Scenic Rim destination marketing brands, such as 'The Richest Place on Earth, in Australia', to drive awareness, visitation and tourism investment.	\$222,000	N/A	Regional Prosperity and Communications
	Activities	START DATE		END DATE
	1. Refresh Visit Scenic Rim website.	1 July 2021		31 December 2021
	2. Deliver tactical destination marketing campaign.	1 July 2021		30 June 2022
	3. Develop Resilience Building Program.	1 July 2021		30 June 2022
	4. Develop Industry Capacity and Capability Development Program.	1 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Outcomes are enhanced through productive partnerships and knowledge sharing	Refreshed Visit Scenic Rim website launched and operational		31 December 2021
		Number of leads to Visit Scenic Rim from campaign activity		50,000
		Number of leads to tourism operators from website or digital campaigns		100,000
		Audience reach through campaign activity (views)		5,000,000
		Campaign value generated above paid media spend		\$500,000

SUSTAINABLE AND PROSPEROUS ECONOMY

Statement of Intent: An enhanced regional brand underpins sustainable economic growth for businesses, strong local employment opportunities and high-performing primary production and tourism industries.

Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Sustainable value captured from tourism in the region with regional capability to drive prosperity.	Facilitate growth of quality regional events and experiences.	\$530,000	\$320,500	Regional Prosperity and Communications
	Activities	START DATE		END DATE
	1. Deliver Eat Local Week 2022.	1 July 2021		30 June 2022
	2. Attract, expand and develop new events in the region.	1 July 2021		30 June 2022
	3. Support development and delivery of new events on the Scenic Rim calendar.	1 July 2021		30 June 2022
	4. Mentor community coordinators of regional events.	1 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Investment in the region grows	Total value of economic impact generated by support of events by 30 June 2022		\$3,750,000
		Ratio of benefit to dollars invested as at 30 June 2022		6:1
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Sustainable value captured from tourism in the region with regional capability to drive prosperity.	Partner with the unified Local Tourism Organisation, Destination Scenic Rim.	\$0 (Carry forward of externally funded budget to be processed following first quarter)	\$0	Regional Prosperity and Communications
	Activities	START DATE		END DATE
	1. Assist the Local Tourism Organisation transition to a new model, which includes a full-time grant funded Executive Officer.	1 July 2021		30 June 2022
	2. Provide funding to facilitate the Local Tourism Organisation's delivery of some of the tourism activities previously conducted by Council.	1 July 2021		30 June 2022
	3. Jointly deliver a range of destination marketing activities.	1 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Outcomes are enhanced through productive partnerships and knowledge sharing	Number of members of Destination Scenic Rim		100
		Timely reports submitted to Council of activities planned and delivered by the Local Tourism Organisation		2

SUSTAINABLE AND PROSPEROUS ECONOMY

Statement of Intent: An enhanced regional brand underpins sustainable economic growth for businesses, strong local employment opportunities and high-performing primary production and tourism industries.

Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Sustainable value captured from tourism in the region with regional capability to drive prosperity.	Define opportunities to mitigate the impact of growth derived from tourism.	Within existing labour budget	N/A	Regional Prosperity and Communications
	Activities	START DATE		END DATE
	1. Report to Council on economic value derived from tourism.	1 July 2021		30 June 2022
	2. Identify and investigate potential initiatives to mitigate environmental and amenity impacts from visitation growth.	1 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Renewal of Council's assets, including facilities and infrastructure, is partially offset through value captured from tourism and other activities.	Annual report provided to Council on value of tourism		30 June 2022
		Delivery of position paper to Council on potential mitigation scenarios		30 June 2022

OPEN AND RESPONSIVE GOVERNMENT

Statement of Intent: Ethical and transparent leadership supports the diverse needs of our community via a high-performing and financially sustainable organisation.

Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
To be a high-quality customer-focused organisation that provides high-quality customer-focused services.	Enhance the customer experience through the delivery of planned actions contained within the <i>Scenic Rim Regional Council Customer Experience Strategy 2021-2023</i> .	Within existing labour budget	N/A	Community and Culture
	Activities	START DATE		END DATE
	1. Deliver year one initiatives of the Scenic Rim Regional Council Customer Experience Strategy 2021- 2023.	1 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Community sentiment regarding Council and its services is improved.	Increase in positive customer feedback		15%
		Customer Survey framework developed and endorsed by the Council.		30 September 2021
		Customer Survey conducted by 31 December 2021		31 December 2021
		Customer Survey final report presented to Council by 31 March 2022		31 March 2022
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
To be a high-quality customer-focused organisation that provides high-quality customer-focused services.	Improve systems and digital capacity to enable enhanced customer access to Council's services.	\$75,000	N/A	Information Services and Technology
	Activities	START DATE		END DATE
	1. Investigate and evaluate the utilisation of a Customer Relationship Management System.	1 July 2021		31 March 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Council has the systems and digital capability to improve customer experience.	Project Plan for implementation of a Customer Relationship Management System developed		30 September 2021
		Options Paper for Customer Relationship Management System presented to Council		31 March 2022
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
To be a high-quality customer-focused organisation that provides high-quality customer-focused services.	Improve capability to manage interactions with our customers.	\$165,400	N/A	Information Services and Technology
	Activities	START DATE		END DATE
	1. Optimise use of Council's Customer Request System.	1 July 2021		31 December 2021
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Council has the systems and digital capability to improve customer experience.	Project Plan for optimisation of Customer Request System endorsed by the Executive		30 September 2021

OPEN AND RESPONSIVE GOVERNMENT

Statement of Intent: Ethical and transparent leadership supports the diverse needs of our community via a high-performing and financially sustainable organisation.

		Types of customer-initiated interactions (including requests for service, complaints, information requests) that can be accessed by self-service by 31 December 2021	75%	
		Report designed to present Key Performance Indicators for Customer Requests	31 December 2021	
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
To be a high-quality customer-focused organisation that provides high-quality customer-focused services.	Enhance communication with our customers and other stakeholders through the implementation of the <i>Scenic Rim Regional Council Communication Strategy 2020-2023</i> .	\$82,600	N/A	Regional Prosperity and Communications
	Activities	START DATE		END DATE
	1. Deliver activities with a completion date of 30 June 2022, as outlined in the Scenic Rim Regional Council Communication Strategy 2020-23.	1 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Clear and relevant information is delivered proactively and in a timely manner.	Responses provided to media enquiries within Council prescribed deadlines		90%
		Media releases distributed annually about Council business		120
		Number of CEO Updates issued annually to improve internal communication		24
		Number of advertisements published in local newspapers annually to keep the community informed		120
		Social media content schedules developed to increase followers on Council's Facebook and LinkedIn pages		12
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
To be a high-quality customer-focused organisation that provides high-quality customer-focused services.	Build and maintain the community's awareness and understanding of Council's programs, services and decision-making processes.	\$44,386	N/A	Community and Culture
	Activities	START DATE		END DATE
	1. Bring together key stakeholders to plan, collaborate and enable place-based community and culture initiatives.	1 July 2021		30 June 2022
	2. Raise awareness and understanding regarding Council's community and cultural programs, services and decision-making processes.	1 July 2021		30 June 2022

OPEN AND RESPONSIVE GOVERNMENT

Statement of Intent: Ethical and transparent leadership supports the diverse needs of our community via a high-performing and financially sustainable organisation.

	3. Distribute relevant resources to keep the community informed about Council programs, services and decision-making processes.		1 July 2021	30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator	Target	
	Clear and relevant information is delivered proactively and in a timely manner.	Community and cultural events delivered in partnership with the community	10	
		Information sessions held to raise awareness of Council's community and cultural programs, services and decision-making processes	10	
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Strengthened community engagement and partnerships that improve shared expectation and commitment.	Develop ways of interacting with the community that facilitate two-way communication and strengthen relationships.		\$32,000	N/A
	Activities		START DATE	END DATE
	1. Deliver Community Engagement Framework including Action Plan for adoption by Council, and commence delivery of year-one actions.		01 July 2021	30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator	Target	
	Community sentiment regarding Council and its services is improved.	Community Engagement Framework including Action Plan endorsed by the Council	31 December 2021	
		Online community engagement hub implemented	31 March 2022	
		Baseline established for community engagement via online community engagement hub.	30 June 2022	
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Strengthened relationships with other levels of government and statutory organisations to secure their commitment to a shared community vision.	Participate in strategic discussions with the Local Government Association of Queensland (LGAQ) and the Council of Mayors South East Queensland (COMSEQ).		Within existing labour budget	N/A
	Activities		START DATE	END DATE
	1. Provide support to elected members for their participation in strategic discussions with LGAQ and COMSEQ.		1 July 2021	30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator	Target	
	Council's advocacy enables the delivery of economic, social and environmental priorities across the region.	Submission of identified motions for the LGAQ Annual Conference	31 July 2021	

OPEN AND RESPONSIVE GOVERNMENT

Statement of Intent: Ethical and transparent leadership supports the diverse needs of our community via a high-performing and financially sustainable organisation.

Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Strengthened relationships with other levels of government and statutory organisations to secure their commitment to a shared community vision.	Actively promote, and advocate for, the community's vision in discussions with the Queensland and Australian Governments and Statutory Entities to facilitate the delivery of necessary infrastructure and services in the region.	Within existing labour budget	N/A	Asset & Environmental Sustainability and Customer & Regional Prosperity
	Activities	START DATE		END DATE
	1. Seek community feedback on infrastructure and services priorities.	1 July 2021		30 June 2022
	2. Update Council's summary of, and advocacy plan for, infrastructure and services priorities.	1 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Council's advocacy enables the delivery of economic, social and environmental priorities across the region.	Community engagement sought on infrastructure and services priorities		31 March 2022
Ongoing integrity of Council's practice and processes.		Opportunities pursued by 30 June 2022 to promote Council's priorities with decision makers		2
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Ongoing integrity of Council's practice and processes.	Ensure Council's policies and practices remain in line with changing statutory requirements.	Within existing labour budget	N/A	Governance and Risk
	Activities	START DATE		END DATE
	1. Deliver training and other activities to ensure awareness of Council's Policy Review Framework and promote best practice for corporate governance.	1 July 2021		30 June 2022
	2. Monitor and provide assistance in the review of policies and procedures to ensure legislative obligations are maintained.	1 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Council has ethical and transparent governance.	All required policies and procedures are current		30 June 2022

OPEN AND RESPONSIVE GOVERNMENT

Statement of Intent: Ethical and transparent leadership supports the diverse needs of our community via a high-performing and financially sustainable organisation.

Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Ongoing integrity of Council's practice and processes.	Maintain an embedded culture and practice of transparency and ethical conduct, while adhering to confidentiality and privacy requirements.	Within existing labour budget	N/A	Governance and Risk
	Activities	START DATE		END DATE
	1. Continue to maintain high standards when facilitating matters and processing applications from public and external agencies.	1 July 2021		30 June 2022
	2. Partner with Office of the Information Commissioner and the Queensland Ombudsman in promoting awareness of privacy and confidentiality requirements.	1 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Council has ethical and transparent governance.	Development of an annual training program incorporating refresher training, awareness and updates on relevant legislative and Council policy matters. Program aim to also target co-delivery of key external agency awareness programs.		31 December 2021
		Number of discrepancies identified in the Councillor Conduct Register		0
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Ongoing integrity of Council's practice and processes.	Ensure Council's ongoing compliance through robust audit, risk management and assurance frameworks.	Within existing labour budget	N/A	Internal Audit and Improvement
	Activities	START DATE		END DATE
	1. Complete reviews in accordance with approved Annual Audit Plan.	1 July 2021		30 June 2022
	2. Provide advice regarding controls and business improvements, as required.	1 July 2021		30 June 2022
	3. Collaborate with, and provide assurance services to, project teams in the delivery of key projects.	1 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Council's practice is consistent, accurate, open and honest.	Annual Audit Plan adopted by Council		31 August 2021
		Number of Audit and Risk Committee meetings facilitated annually		4

RELAXED LIVING AND RURAL LIFESTYLE

Statement of Intent: Future growth opportunities, development and innovation enhance our lifestyle and preserve our natural assets and prime agricultural land.

Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Advocacy for outcomes that are compatible with the clear and comprehensive vision for the region.	Implement an advocacy strategy to influence the development of Policy by other levels of Government that better supports the economic, social and environmental priorities for the region.	Within existing labour budget	N/A	Office of the Mayor and CEO/Regional Prosperity and Communications/ Planning and Development
	Activities	START DATE		END DATE
	1. Continue representation on Council of Mayors South East Queensland (COMSEQ) Economic Development Reference Group.	01 July 2021		30 June 2022
	2. Deliver six-monthly update to Queensland and Australian Government Members.	01 July 2021		30 June 2022
	3. Continue representation on the COMSEQ and quarterly meetings with the SEQ Local Government Working Group to inform the Regional Planning Committee and the SEQ Growth Monitoring Program.	01 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Advocacy and innovative partnerships enable the delivery of economic, social and environmental priorities across the region.	Advocacy Strategy adopted by Council		30 June 2022
		Meetings of the COMSEQ Economic Development Reference Group attended		4
		Meetings of the SEQ Local Government Working Group - attended to inform the Regional Planning Committee and SEQ Growth Monitoring Program		4
		Updates provided to Queensland and Australian Government Members		2
	Legislation and regional planning instruments facilitate Scenic Rim's strategic framework for growth.	Information prepared to support Council's submission to inform the Queensland Government's review of the <i>South East Queensland Regional Plan 2017 - ShapingSEQ</i>		100%
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Advocacy for outcomes that are compatible with the clear and comprehensive vision for the region.	Develop a Growth Management Strategy for the Scenic Rim Region.	\$150,000	N/A	Planning and Development
	Activities	START DATE		END DATE
	1. Undertake public consultation of the draft Scenic Rim Growth Management Strategy.	1 November 2021		31 March 2022
	2. Develop the Scenic Rim Growth Management Strategy including an Implementation Plan and respond to all public submission.	1 March 2022		30 June 2022

RELAXED LIVING AND RURAL LIFESTYLE

Statement of Intent: Future growth opportunities, development and innovation enhance our lifestyle and preserve our natural assets and prime agricultural land.

	Indicator for Success	Key Milestone / Key Performance Indicator		Target	
	Our Growth Management Strategy Ensures preservation of prescribed natural assets and prime agricultural land.	Public consultation of the draft Scenic Rim Growth Management Strategy is complete by 31 March 2022		31 March 2022	
		The Scenic Rim Growth Management Strategy is adopted with the inclusion of a comprehensive plan for its implementation by 30 June 2022		30 June 2022	
		Responses provided to all submitters by 30 June 2022		100%	
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead	
Advocacy for outcomes that are compatible with the clear and comprehensive vision for the region.	Complete Major Amendments to the Scenic Rim Planning Scheme 2020		\$40,000	N/A	Planning and Development
	Activities		START DATE		END DATE
	1. Review the Scenic Rim Planning Scheme 2020 to ensure it aligns with community aspirations and legislative requirements.		1 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target	
	Legislation and regional planning instruments facilitate Scenic Rim's strategic framework for growth.	First Major Amendment to the Scenic Rim Planning Scheme 2020 adopted in accordance with legislative requirements		30 June 2022	
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead	
A successful transition to a smart and innovative region.	Explore options, and advocate, for stable, reliable and relevant digital connectivity across the region.		Within existing labour budget	N/A	Information Services and Technology
	Activities		START DATE		END DATE
	1. Work with internal and external stakeholders to promote Scenic Rim as a priority region.		1 June 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target	
	Mobile and data services connectivity across the region is enhanced.	Number of engagements with decision makers and policy influencers regarding digital connectivity		2	

RELAXED LIVING AND RURAL LIFESTYLE

Statement of Intent: Future growth opportunities, development and innovation enhance our lifestyle and preserve our natural assets and prime agricultural land.

Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
A successful transition to a smart and innovative region.	Implement the <i>Scenic Rim Smart Region Strategy 2021-2024</i>.	\$0 (Carry forward of externally funded budget to be processed following first quarter)	N/A	Regional Prosperity and Communications
	Activities	START DATE		END DATE
	Implement Year 1 action plan from the <i>Scenic Rim Smart Region Strategy 2021-2024</i> .	01 June 2021		31 July 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Council's advocacy enables the delivery of economic, social and environmental priorities across the region.	Scenic Rim Smart Region Strategy 2021-24 adopted by Council		30 September 2021
		Year 1 action plan of the <i>Scenic Rim Smart Region Strategy 2021-24</i> implemented by 30 June 2022		75%
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
A successful transition to a smart and innovative region.	Integrate smart technology and the Internet of Things (IoT) into Council operations and community programs.	Within existing labour budget	N/A	Information Services and Technology
	Activities	START DATE		END DATE
	1. Facilitate a review of the <i>Information Services and Technology Strategic Plan</i> to allow update and integration with the <i>Scenic Rim Smart Region Strategy 2021-2024</i> .	1 July 2021		30 June 2022
	2. Partner with community groups to identify telecommunication blackspots and lobby towards their rectification.	1 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Advocacy and innovative partnerships enable the delivery of economic, social and environmental priorities across the region.	Updated Information Services and Technology Strategic Plan endorsed by the Executive		31 December 2021
		Information Services and Technology Strategic Plan adopted by Council		31 March 2022

VIBRANT ACTIVE TOWNS AND VILLAGES

Statement of Intent: Our vibrant towns and villages embrace their uniqueness, heritage values and sense of place.

Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Re-invigoration of town and village centres through significant vibrancy projects.	Ensure that "Vibrant and Active Towns and Villages" projects preserve location-based cultural and heritage elements as identified in the <i>Scenic Rim Regional Council Community and Culture Strategy 2021-2025</i> .	\$0 (Carry forward of applicable budget to be processed following first quarter)	N/A	Community and Culture
	Activities	START DATE		END DATE
	Implement story trails and markers, and include heritage and public art in all Vibrant Active Towns and Villages.	1 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	The Scenic Rim's heritage is reflected in our planning guidelines, infrastructure design, public art and community events.	Story markers installed across the region		50
		Acrylic sign holders installed to facilitate the display and integration of indigenous language in libraries.		40
		Community engagement meetings or events held annually with local stakeholders to facilitate the development of Vibrant Active Towns and Villages projects or events		10
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Partnerships with community to develop and deliver initiatives that drive vibrant towns and villages.	Support community initiatives that drive vibrant towns and villages through Council's community grants program.	\$225,000	\$40,000	Community and Culture
	Activities	START DATE		END DATE
	Implement a Regional Arts Development Fund program that supports the community to deliver a variety of projects across the region.	1 September 2021		30 June 2022
	Deliver projects in collaboration with community that contribute to the Vibrant and Active Towns and Villages.	1 January 2022		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	The community is supported to deliver, or participate in, programs and activities that drive the vibrancy of our towns and villages.	Number of story boards installed as part of Scenic Rim Story Trails		5
		Applications received for Regional Arts Development Fund that meet criteria		12
		Value of community grants provided by 30 June 2022 to facilitate activation of our towns and villages		\$195,000

VIBRANT ACTIVE TOWNS AND VILLAGES

Statement of Intent: Our vibrant towns and villages embrace their uniqueness, heritage values and sense of place

Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Partnerships with community to develop and deliver initiatives that drive vibrant towns and villages.	Encourage the community's engagement with activities that celebrate the region's heritage and identity.	\$85,453	\$20,000	Community and Culture
	Activities	START DATE		END DATE
	1. Deliver exhibitions and cultural centre programs that reflect the heritage, interests and culture of our region.	1 July 2021		30 June 2022
	2. Encourage community participation in governance and decision making relating to cultural outcomes.	1 July 2021		30 June 2022
	3. Deliver revitalisation projects that incorporate community input into public art that celebrates local stories.	1 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	The Scenic Rim's heritage is reflected in our planning guidelines, infrastructure design, public art and community events.	Proportion of exhibitions and programs held annually at the Scenic Rim Cultural and Community Centres which share local stories that are developed in collaboration with community		50%
		Number of public art installations and events delivered annually that are related to recovery and community resilience		2
		Number of Arts Reference Group meetings held annually to assess public art and Regional Arts Development Fund applications		4
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Partnerships with community to develop and deliver initiatives that drive vibrant towns and villages.	Design and deliver an arts and cultural program that facilitates partnerships with community to enhance sense of place.	\$10,000	N/A	Community and Culture
	Activities	START DATE		END DATE
	1. Work with artists in residence in centres and heritage museums and community organisations and places.	1 July 2021		30 June 2022
	2. Support Scenic Rim writers and artists to tell local stories.	1 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
		The community is supported to deliver, or participate in, programs and activities that drive the vibrancy of our towns and villages.		Number of artists in residence in a local museum annually
				1
				Number of artists in residence in public spaces
				2

ACCESSIBLE AND SERVICED REGION

Statement of Intent: Infrastructure and services support the prioritised needs of our growing community.

Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
The provision of services that align to the current and long-term (20 year) service level requirements of the Scenic Rim community.	Develop and maintain a full catalogue of Council's services that specifies program objectives, service standards and cost to serve.	Within existing labour budget	N/A	Financial Management
	Activities	START DATE		END DATE
	1. Undertake a review of key operational areas of the business to enable the identification of service standards.	1 July 2021		30 June 2022
	2. Commence documentation of current service levels and cost metrics.	1 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Community has access to readily available information regarding Council's full suite of services, including defined service standards and cost to serve.	Comprehensive list of Council's services developed		30 June 2022
The provision of services that align to the current and long-term (20 year) service level requirements of the Scenic Rim community.		Council's full Service Level Catalogue developed		25%
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
The provision of services that align to the current and long-term (20 year) service level requirements of the Scenic Rim community.	Develop and maintain a constructive dialogue with the community about service expectations and affordability.	Within existing labour budget	N/A	Financial Management
	Activities	START DATE		END DATE
	1. Engage with the community and highlight the successes and challenges faced by Scenic Rim Regional Council in maintaining financial sustainability.	1 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Community has access to readily available information regarding Council's full suite of services, including defined service standards and cost to serve.	Community engagement tool utilised to inform the 2022-23 Annual Budget development process		31 March 2022
		Fact Sheets relating to Council's financial sustainability journey published annually on Council's website		4

ACCESSIBLE AND SERVICED REGION

Statement of Intent: Infrastructure and services support the prioritised needs of our growing community.

Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
The provision of services that align to the current and long-term (20 year) service level requirements of the Scenic Rim community.	Ensure that the installation of private and utility infrastructure in Council-controlled reserves does not compromise the function and safety of Council's infrastructure, or the visual amenity of the region.	Within existing labour budget	N/A	Maintenance and Operations
	Activities	START DATE		END DATE
	1. Ensure appropriate controls and standards for the installation of private and utility infrastructure in Council controlled reserves.	1 July 2021		31 December 2021
	2. Establish an online platform that provides stakeholders with information regarding works on road reserves that may impact the transport network.	1 January 2022		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Community safety and visual amenity is preserved in Council-controlled reserves.	Specifications developed for online platform to facilitate stakeholder visibility of works on road reserves		30 June 2022
		Review of Council's <i>Provision of Road Network Policy</i> and <i>Road Closure Policy</i> completed		30 June 2022
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
The provision of buildings and facilities that meet current and long-term (20 year) needs of the Scenic Rim community.	Adopt a sustainable and equitable approach to the provision and maintenance of community facilities and community sporting infrastructure that meets current and future community needs.	Within existing labour budget	N/A	Maintenance and Operations
	Activities	START DATE		END DATE
	1. Implement the Sports Infrastructure Strategy.	1 July 2021		30 June 2022
	2. Implement the Community Facilities Strategy.	1 July 2021		30 June 2022
	3. Develop service level catalogue content for community facilities and sporting infrastructure.	1 July 2021		30 June 2022
	Measure of Success	Key Milestone / Key Performance Indicator		Target
	Council-controlled community facilities and sporting infrastructure meet the identified needs of the community.	Prioritised program of works developed to address needs in sports infrastructure and community facilities		31 December 2021
		Service level catalogue content for community facilities presented to Council		31 March 2022
		Service level catalogue content for sporting infrastructure presented to Council		31 March 2022

ACCESSIBLE AND SERVICED REGION

Statement of Intent: Infrastructure and services support the prioritised needs of our growing community.

Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
The provision of buildings and facilities that meet current and long-term (20 year) needs of the Scenic Rim community.	Develop and implement a strategy for the provision and oversight of a broad range of quality camping facilities on Council-controlled land across the region that meets current and future needs.	Within existing labour budget	N/A	Resources and Sustainability
	Activities	START DATE		END DATE
	1. Develop a Camping Facilities Strategy.	1 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Council-controlled community facilities and sporting infrastructure meet the identified needs of the community.	Camping Facilities Strategy endorsed by Council		30 June 2022
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
The provision of buildings and facilities that meet current and long-term (20 year) needs of the Scenic Rim community.	Maintain oversight of Council's Building and Facilities, including investment forecasts based on service requirements and condition assessment modelling.	Within existing labour budget	N/A	Capital Works & Asset Management
	Activities	START DATE		END DATE
	1. Reconcile and integrate information contained in Council's existing asset registers relating to building and facilities assets.	1 September 2021		31 March 2022
	2. Undertake asset condition assessments and comprehensive analyses of asset condition data sets as per the rolling five-year condition assessment program.	1 July 2021		30 June 2022
	3. Develop <i>Asset Information Strategy</i> that will set the direction for the effective management of Council's buildings and facilities asset data across the infrastructure lifecycle.	1 July 2021		31 March 2022
	4. Improve the availability and accessibility of asset spatial information via Council's GIS platform.	1 July 2021		31 March 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Sustainable asset lifecycle is assured through integration of asset planning and financial forecasting.	<i>Asset Information Strategy</i> endorsed by the Executive Building and facilities asset information is accessible across the organisation via Council's corporate GIS platform by 31 March 2022.		31 March 2022 100%

ACCESSIBLE AND SERVICED REGION

Statement of Intent: Infrastructure and services support the prioritised needs of our growing community.

Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Accessibility and reliability of Council-controlled transport, flood mitigation and drainage infrastructure, with enhanced resilience.	Maintain oversight of Council-controlled transport and urban drainage infrastructure, including investment forecasts based on service requirements and asset condition modelling.	Within existing labour budget	N/A	Capital Works and Asset Management
	Activities	START DATE		END DATE
	1. Reconcile and integrate information contained in Council's existing asset registers relating to footpaths, floodways and major culverts.	1 July 2021		30 June 2022
	2. Undertake infrastructure condition assessments and comprehensive analyses of asset condition data sets as per the rolling five-year condition assessment program.	1 July 2021		30 June 2022
	3. Assess current performance and further develop defined technical levels of service for infrastructure maintenance activities.	1 July 2021		30 June 2022
	4. Further progress the planning, development and phased implementation of the Enterprise Asset Management system solution.	1 July 2021		30 June 2022
	5. Develop Asset Information Strategy that will set the direction for the effective management of Council's transport and urban drainage asset data across the infrastructure lifecycle.	1 July 2021		31 March 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Sustainable asset lifecycle is assured through integration of asset planning and financial forecasting.	Completion of the external financial asset revaluation of Council's Transport Asset Class (roads, bridges, major culverts) and Urban Drainage Asset Class		30 June 2022
		Asset Information Strategy endorsed by the Executive		31 March 2022
		Footpaths, floodways and major culvert asset information is accessible across the organisation via Council's corporate GIS platform by 31 March 2022.		100%
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Accessibility and reliability of Council-controlled transport, flood mitigation and drainage infrastructure, with enhanced resilience.	Incorporate resilience and service level criteria into asset design standards and specifications for infrastructure upgrades, rehabilitations and renewals, to ensure asset reliability during and following natural disaster events.	Within existing labour budget	N/A	Capital Works and Asset Management
	Activities	START DATE		END DATE
	1. In line with the Scenic Rim Climate Change Statement of Intent, develop a guideline that ensures climate change impacts are assessed as part of the prioritisation, planning, design and	1 January 2022		30 June 2022

ACCESSIBLE AND SERVICED REGION

Statement of Intent: Infrastructure and services support the prioritised needs of our growing community.

	construction of Council's critical infrastructure assets.			
	2. Update Council's <i>Transport Asset Management Plan</i> to include specification of Council's critical infrastructure assets.	1 July 2021		30 June 2022
	3. Update the Asset Management Plans to include infrastructure renewal, rehabilitation and upgrade treatment options that will increase the resilience of Council's critical transport assets against natural disaster events.	1 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Council's assets provide appropriate and sustainable levels of service.	Updated Asset Management Plans are adopted by Council		30 June 2022
		Updated <i>Transport Asset Management Plan</i> adopted by Council		30 June 2022
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
The provision of open spaces that meet current and long-term (20 year) needs of the Scenic Rim community.	Maintain oversight of Council's open spaces, including investment forecasts based on service requirements and asset condition modelling.	Within existing labour budget	N/A	Capital Works & Asset Management
	Activities	START DATE		END DATE
	1. Reconcile and integrate parks and open space information contained in Council's existing asset registers.	1 July 2021		30 June 2022
	2. Undertake asset condition assessments and comprehensive analyses of asset condition data sets as per the rolling five-year condition assessment program.	1 July 2021		30 June 2022
	3. Improve the availability and accessibility of asset spatial information via Council's GIS platform.	1 July 2021		30 June 2022
	4. Develop Asset Information Strategy that will set the direction for the effective management of Council's parks and open space asset data across the infrastructure lifecycle.	1 July 2021		31 March 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Sustainable asset lifecycle is assured through integration of asset planning and financial forecasting.	Asset Information Strategy endorsed by the Executive		31 March 2022
		Open space asset information is accessible across the organisation via Council's corporate GIS platform by 30 June 2022		100%

ACCESSIBLE AND SERVICED REGION

Statement of Intent: Infrastructure and services support the prioritised needs of our growing community.

Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
A sustainable program of local, higher order infrastructure delivery necessary to support population and economic growth.	Develop and review a 10-year capital works program annually, with a 20-year horizon forecast.	Within existing labour budget	N/A	Capital Works and Asset Management
	Activities	START DATE		END DATE
	1. Develop Council's 10-year capital works program in line with Council's long term financial plan.	1 July 2021		31 December 2021
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Council's assets provide appropriate and sustainable levels of service.	10 year capital works program adopted by Council by 30 June 2022.		30 June 2022
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
A sustainable program of local, higher order infrastructure delivery necessary to support population and economic growth.	Review and maintain Council's land and infrastructure holdings to ensure relevance for long-term strategic needs.	Within existing labour budget	N/A	Resources and Sustainability
	Activities	START DATE		END DATE
	1. Undertake review of Council land holdings.	1 July 2021		31 December 2021
	2. Develop Property Divestment Plan.	1 July 2021		30 June 2022
	3. Develop suite of standardised leasing templates.	1 July 2021		31 December 2021
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Council's assets provide appropriate and sustainable levels of service.	Property Divestment Plan adopted by Council		30 June 2022
		Suite of standardised leasing templates completed		31 December 2021
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Advocacy for forward planning and delivery of State and statutory entity-controlled infrastructure and services to support population and economic growth.	Conduct a review of the State and statutory entity-controlled registers for infrastructure and services considered critical to support population and economic growth in the region.	Within existing labour budget	N/A	Strategic Planning
	Activities	START DATE		END DATE
	1. Identify infrastructure and services controlled by other levels of Government or statutory entities that is critical to supporting population and economic growth in the region.	1 July 2021		31 March 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Council's advocacy enables the delivery of economic, social and environmental priorities across the region.	Infrastructure critical to support population and economic growth in the region informs the development of Council's Advocacy Strategy		31 March 2022

ACCESSIBLE AND SERVICED REGION

Statement of Intent: Infrastructure and services support the prioritised needs of our growing community.

Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Advocacy for forward planning and delivery of State and statutory entity-controlled infrastructure and services to support population and economic growth.	Participate in strategic discussions with Queensland Government and private sector to identify, advocate for, and facilitate improved access to public transport services.	Within existing labour budget	N/A	Capital Works and Asset Management and Community and Culture
	Activities	START DATE		END DATE
	1. Ensure infrastructure provided facilitates improved access to public transport services.	1 July 2021		30 June 2022
	2. Advocate for Queensland Government funded solutions to facilitate improved access to public transport services.	1 July 2021		30 June 2022
	3. Advocate for alternative local private sector and community-based solutions to facilitate improved access to public transport services.	1 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Council's advocacy enables the delivery of economic, social and environmental priorities across the region.	List of existing roadside public transport infrastructure (e.g. bus stops, set downs) that will support improved public transport services developed		31 December 2021
		Gap analysis conducted to inform future roadside public transport infrastructure investment requirements		30 June 2022
		Guideline to incorporate community based transport solutions in the planning and design of town streets upgrades and new facilities developed		30 June 2022
		Number of meetings held with Queensland Government, private sector and community-based organisations to advocate for improved access to public transport services		3
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Progression towards 'zero avoidable waste to landfill' as an economically viable operation, through collaboration and innovation.	Implement the <i>Scenic Rim Regional Council Waste Management and Resources Recovery Strategy 2021-26</i> .	\$443,908	\$293,630	Resources and Sustainability
	Activities	START DATE		END DATE
	1. Map Key Waste Streams.	1 July 2021		31 March 2022
	2. Complete review of Waste Facilities and Services.	1 September 2021		31 December 2021
	3. Deliver Waste Education Program.	1 July 2021		30 June 2022
	4. Conduct Kerbside Waste Audit to provide meaningful data to inform targeted education campaigns and infrastructure development.	1 January 2022		30 June 2022

ACCESSIBLE AND SERVICED REGION

Statement of Intent: Infrastructure and services support the prioritised needs of our growing community.

	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Council's assets provide appropriate and sustainable levels of service.	Review of all existing waste facilities and services completed		31 December 2021
		Key waste streams mapped and quantified		31 March 2022
	Total volume of waste disposed to landfill is decreased, resulting in value stream creation.	Waste Stream Diversion from Landfill options paper presented to Council		30 June 2022
		Waste Education Program materials developed		30 September 2021
		Number of waste education events held annually		10
		Waste baselines established to enable benchmarking against State Government targets		30 June 2022
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Progression towards 'zero avoidable waste to landfill' as an economically viable operation, through collaboration and innovation.	Collaborate with other Councils (Council of Mayors South East Queensland) and the relevant Queensland Government Departments to progress structural change for waste management within South East Queensland, including infrastructure and levy management.	Within existing labour budget	N/A	Resources and Sustainability
	Activities	START DATE		END DATE
	1. Assist in the development of a 10 Year Regional Road Map to support COMSEQ Regional Waste Management Plan.	1 July 2021		30 June 2022
	2. Participate in COMSEQ Waste Working Group meetings.	1 July 2021		30 June 2022
	3. Plan and implement relevant actions from the COMSEQ Regional Waste Management Plan	1 July 2021		30 June 2022
	4. Explore opportunities for Council to advocate for the landfill levy to reduce waste to landfill.	1 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Council's advocacy enables the delivery of economic, social and environmental priorities across the region.	10 Year Regional Road Map endorsed by Council		30 June 2022
		Rebate protections retained to offset residential component of the Waste Levy		100%
		Funding secured from Queensland and/or Australian Government by 30 June 2022 to undertake trials of the use of recycled products		\$50,000

HEALTHY, ENGAGED AND RESOURCEFUL COMMUNITIES

Statement of Intent: The social fabric of our growing region is friendly, active, healthy and inclusive.

Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Enduring social connectedness that drives positive community participation and contribution.	Identify, deliver and support community activities that connect residents of the Scenic Rim.	\$85,800	\$75,000	Community and Culture
	Activities	START DATE		END DATE
	1. Deliver collaborative programming that supports community learning, networking and gathering.	1 July 2021		30 June 2022
	2. Progress the <i>Scenic Rim Community and Culture Strategy 2021-2026</i> for adoption by Council.	1 July 2021		31 December 2021
	3. Implement year-one actions from the <i>Scenic Rim Community and Culture Strategy 2021-2026</i> .	1 January 2022		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	The community has access to a broad range of resources that drive increased community capability and resilience.	Increase in number of locations where community can access the Mobile library van in smaller rural towns		6
		Increase in the number of community and library programs delivered annually through the mobile library in partnership with community groups		6
		Number of Wi-Fi enabled devices available for community use through the mobile library		12
		Increase in the number of activities delivered at community halls		6
	Existing, new and returning residents are motivated to participate in the community, resulting in strong and inclusive social networks and increased resilience.	<i>Scenic Rim Community and Culture Strategy 2021-2026</i> adopted by Council		31 December 2021
		Year-one actions from the <i>Scenic Rim Community and Culture Strategy 2021-2026</i> implemented by 30 June 2022		50%
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Enduring social connectedness that drives positive community participation and contribution.	Lead or partner in the delivery of initiatives that drive social change, cultural diversity and connectedness.	\$15,000	N/A	Community and Culture
	Activities	START DATE		END DATE
	1. Partner with First Nation groups to deliver arts, cultural and community programs.	1 July 2021		30 June 2022
	2. Deliver programs that drive social change, cultural diversity and connectedness.	1 July 2021		30 June 2022

HEALTHY, ENGAGED AND RESOURCEFUL COMMUNITIES

Statement of Intent: The social fabric of our growing region is friendly, active, healthy and inclusive.

	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Existing, new and returning residents are motivated to participate in the community, resulting in strong and inclusive social networks and increased resilience.	Number of programs delivered with, by and for Indigenous Community annually		3
		Youth Leadership Program evaluated to ensure that it is meeting the needs of young people		30 June 2022
	The community has access to a broad range of resources that drive increased community capability and resilience.	Number of story books distributed to community members as part of the "Yugambeh Language Project"		1500
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Enduring social connectedness that drives positive community participation and contribution.	Develop and implement the <i>Scenic Rim Reconciliation Action Plan</i> .		N/A	Community and Culture
	Activities		START DATE	END DATE
	1. Develop the <i>Scenic Rim Regional Council "Innovate" Reconciliation Action Plan</i> .		1 July 2021	30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	The inaugural Scenic Rim Reconciliation Action Plan is evidenced by action.	Strategic roadmap for Reconciliation Action Planning presented to Council		31 December 2021
		<i>Scenic Rim Regional Council "Innovate" Reconciliation Action Plan</i> developed by 30 June 2022		50%
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Enhanced community involvement that increases resilience, capability and resourcefulness.	Design, develop and deliver resources to educate, build awareness and increase capacity and resilience in the community.		\$20,000	N/A
	Activities		START DATE	END DATE
	1. Collaborate and engage with key stakeholders and agencies to better understand priorities and aspirations that increase capacity and resilience in the community.		1 July 2021	30 June 2022
	2. Develop and implement programs, in collaboration with key stakeholders and agencies, that build capacity and resilience in the community.		1 July 2021	30 June 2022

HEALTHY, ENGAGED AND RESOURCEFUL COMMUNITIES

Statement of Intent: The social fabric of our growing region is friendly, active, healthy and inclusive.

	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	The community has access to a broad range of resources that drive increased community capability and resilience.	Workshops delivered to improve community capacity		20
		Number of issues of newsletter to improve communication with local community groups and build increased capacity and resilience		2
		New resources developed annually to keep the community informed about local events		2
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Enhanced community involvement that increases resilience, capability and resourcefulness.	Strengthen community volunteerism through targeted initiatives and programs.	\$5,000	N/A	Community and Culture
	Activities	START DATE		END DATE
	1. Promote volunteering at libraries, community and cultural centres, and for other community organisations.	1 July 2021		30 June 2022
	2. Implement the Community Disaster Volunteers Program	1 July 2021		30 June 2022
	2. Build capacity of community groups to encourage more young people to volunteer e.g. Duke of Edinburgh Awards, Scenic Rim Volunteer Awards.	1 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Existing, new and returning residents are motivated to participate in the community, resulting in strong and inclusive social networks and increased resilience.	Increase in the number of rewards and recognition programs for community volunteers		1
		Increased volunteer participation (hours)		10%
		Number of Community Disaster Volunteers trained by 30 June 2022		10
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Increased capacity and community aspiration for improved health and wellbeing.	Plan and provide an environment and opportunities that entice the community to participate in an active lifestyle.	Within existing labour budget	N/A	Community and Culture
	Activities	START DATE		END DATE
	1. Develop concept designs for Spring Creek Master Plan by 31 March 2022, subject to funding.	1 September 2021		31 March 2022
	3. Secure funding for Stage 1 projects for the Spring Creek Master Plan by 30 June 2022, subject to funding.	1 July 2021		30 June 2022

HEALTHY, ENGAGED AND RESOURCEFUL COMMUNITIES

Statement of Intent: The social fabric of our growing region is friendly, active, healthy and inclusive.

	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	The community has access to recreational infrastructure and opportunities that enable improved health and wellness.	Concept designs Spring Creek Master Plan completed, subject to funding		31 March 2022
		Funding for Stage 1 projects for the Spring Creek Master Plan secured by 30 June 2022		\$1,000,000
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Increased capacity and community aspiration for improved health and wellbeing.	Develop and deliver a range of programs to promote and facilitate community health and wellness.	\$90,000	External funding to be received in the first quarter	Community & Culture
	Activities	START DATE		END DATE
	1. Deliver programs that focus on improving health and wellbeing outcomes for the Scenic Rim community.	01 July 2021		30 June 2022
	2. Explore external funding opportunities to promote and facilitate community health and wellbeing outcomes.	01 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	The community has access to recreational infrastructure and opportunities that enable improved health and wellness.	Number of health and wellbeing programs run annually		10
Value of external funding secured by 30 June 2022 to deliver programs that facilitate health and wellbeing outcomes		\$75,000		
Area of Focus:	Our Action	Indicative Annual Budget	Forecast Annual Revenue	Lead
Advocacy and partnerships that ensure the community's access to essential social services and infrastructure.	Participate in strategic discussions and/or partnerships with all levels of government and community agencies to identify, advocate for, and facilitate improved access to community and social services.	Delivered within existing resources	N/A	Community and Culture
	Activities	START DATE		END DATE
	1. Advocate and work in partnership with government and community stakeholders to improve access to community infrastructure and social services.	1 July 2021		30 June 2022
	Indicator for Success	Key Milestone / Key Performance Indicator		Target
	Productive discussions with government and agency partners facilitate the community's access to required human and social services.	Number of events, forums or collaborative conversations hosted to address key issues in the community		4

6.2 Revenue Policy [Closed s.254J(3)(c)]**Executive Officer:** General Manager Council Sustainability**Item Author:** Coordinator Financial Management**Attachments:**

1. Revenue Policy

This report is **CONFIDENTIAL** in accordance with Section 254J(3)(c) of the *Local Government Regulation 2012*, which permits the meeting to be closed to the public for business relating to the following:

- (c) the local government's budget.

Executive Summary

The Revenue Policy sets out the principles used by Council in establishing its own source of revenues including: general rates; separate rates and charges; special rates and charges; utility charges; and fees and charges. The Policy states that the rates, fees and charges are to be determined and applied in accordance with Council's Revenue Statement.

Recommendation

That, pursuant to sections 169(2)(c) and 193 of the *Local Government Regulation 2012*, Council adopt the Revenue Policy as provided in Attachment 1.

Previous Council Considerations / Resolutions

The 2020-2021 Budget was tabled and adopted by Council at the Special Meeting held on 6 July 2020. Subsequent amendments have followed, including:

- Adoption of the 2020-2021 Carry Forward Budget Review at the Ordinary Meeting held on 21 September 2020;
- Adoption of the 2020-2021 September Budget Review at the Ordinary Meeting held on 23 November 2020; and
- Adoption of the 2020-2021 December Budget Review at the Ordinary Meeting held on 9 March 2021.
- Adoption of the 2020-2021 March Budget Review at the Ordinary Meeting held on 8 June 2021.

Report / Background

Council's budget preparation process for the 2021-2022 budget has involved a series of discussions with the Mayor, Councillors and staff - where the various components, including but not limited to the Revenue Statement, Register of Fees and Charges, the 2021-2022 Budget, and the 2021-2022 to 2030-2031 Long Term Financial Forecast, prepared by Council officers have been reviewed and revised as necessary.

Special Meeting Agenda – Confidential Item

24 June 2021

The underlying intent of this budget is to strengthen Council's financial position while delivering the capital works required to ensure that we can continue to deliver the services provided to the community, at an acceptable level, well into the future.

The objectives of the Revenue Policy are to set out the principles used by Council in establishing its own source of revenues including:

- General rates;
- Separate rates and charges;
- Special rates and charges;
- Utility charges; and
- Fees and charges.

The Policy states that the rates, fees and charges are to be determined and applied in accordance with Council's Revenue Statement.

The 2021-2022 Revenue Policy has been developed in accordance with the determinations made during Council budget discussions - it is scheduled for review and consideration annually as part of the Annual Budget process.

Budget / Financial Implications

The Revenue Policy may state guidelines used for preparing the local government's Revenue Statement and must be reviewed annually in line with adoption of the annual budget.

Strategic Implications*Operational Plan*

Theme: 2. Sustainable and Prosperous Economy

Key Area of Focus: 2.1.1 Guide and optimise the future economic prosperity of the region

Legal / Statutory Implications

Part 3 of the *Local Government Act 2009* requires Council to have a Revenue Policy as part of a system of financial management.

Section 169 of the *Local Government Regulation 2012* states that a local government's budget for each financial year must include a Revenue Policy.

Section 193 of the *Local Government Regulation 2012* requires that Council's Revenue Policy states:

- (a) the principles that the local government intends to apply in the financial year for:
 - (i) levying rates and charges
 - (ii) granting concessions for rates and charges
 - (iii) recovering overdue rates and charges
 - (iv) cost-recovery methods
- (b) if the local government intends to grant concessions for rates and charges, the purpose for the concessions; and
- (c) the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

Special Meeting Agenda – Confidential Item

24 June 2021

RisksStrategic Risks

The following Level 1 and Level 2 (strategic) risks are relevant to the matters considered in this report:

SR47 Inadequate or lack of an appropriate Financial Management Framework (including systems, policies, procedures and controls) in place to adequately minimise risk of fraudulent action and to maximise financial sustainability.

Risk Assessment

Category	Consequence	Likelihood	Inherent Risk Rating	Treatment of risks	Residual Risk Rating
Financial and Economic Non-compliance with legislative community reporting obligations.	Major	Likely	High	A revenue policy and revenue statement are prepared in accordance with the Local Government Act and Regulation.	Low

Consultation

Mayor and Councillors, Council's Executive Leadership Team and Revenue Team Leader.

Conclusion

The Revenue Policy for the 2021-2022 financial year is required to be adopted as part of Council's budget and is presented for consideration and adoption.



OBJECTIVES

The objectives of this Policy are to set out the principles used by Council in establishing its own source of revenues including:

1. General rates;
2. Separate rates and charges;
3. Special rates and charges;
4. Utility charges; and
5. Fees and charges.

POLICY STATEMENT

Council is committed to:

1. Council's rate setting and charging structures being based on the following principles, where applicable:
 - (a) Equity defined as ensuring the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations;
 - (b) Effectiveness/Efficiency defined as meeting the financial, social, economic and environmental or other corporate objectives of the Council as stated in its long term plans or policies; and
 - (c) Simplicity to ensure widespread community or stakeholder understanding and minimise perceived inequities and hidden costs, of a complex system.
 - (d) Sustainability to ensure revenue decisions support the financial strategies for the delivery of infrastructure and services identified in Council's long term planning.

These principles apply to the following activities:

- Setting rates and charges;
- Levying rates and charges;
- Recovering rates and charges;
- Granting and administering rates and charges concessions;
- Setting user-pays fees and charges; and
- Developer charges.

Policy Reference Number: FI01.03CP
 Portfolio: Council Sustainability
 Business Unit: Financial Management

Adoption/Approval Date: 24/06/2021
 Review Date: 30/06/2022
 File References: 10959238
 Page 1 of 4

2. Rates, fees and charges are to be determined and applied in accordance with Council's *Revenue Statement*.
3. Recovery of overdue rates and charges in accordance with Council's *Recovery of Overdue Rates and Charges Procedure*.
4. Subject to the conditions determined in Council's *Rates Based Financial Assistance Policy*, Council may grant rebates on rates and charges to:
 - (a) Owner-occupiers who hold a current Totally and Permanently Incapacitated (TPI) Gold Card;
 - (b) Not-for-profit community organisations;
 - (c) Provide incentive for landowners entering into voluntary conservation covenants; and
 - (d) Land identified with specific use or historic significance.
5. In accordance with Section 130 of the *Local Government Regulation 2012* Council will provide a discount on rates at the amount specified in Council's *Revenue Statement*.
6. In accordance with Section 133 of the *Local Government Regulation 2012* interest will be charged on overdue rates and charges at the amount specified in Council's *Revenue Statement*.
7. Council's Infrastructure Charges Resolution and policies support the funding of the costs of infrastructure for new development through charges from development, to the extent of physical and social infrastructure costs, in accordance with the relevant planning schemes.

CONSIDERATION OF HUMAN RIGHTS UNDER HUMAN RIGHTS ACT 2019

In acknowledgement of the fundamental human rights recognised in International covenants this Council Policy has been developed and acknowledges a commitment to recognise the importance and protection of human rights in creating policies that serve to develop overarching frameworks, standards, behaviours or actions that affect the way in which Council serves the community of the Scenic Rim region.

An assessment of this Policy against the human rights determined that no human rights are limited or affected by this Policy, because this Policy is applied in a non-discriminatory manner, not affecting or restraining any resident from exercising any of the articulated human rights.

COMPLIANCE, MONITORING AND REVIEW

The Revenue and Financial Management business units will be responsible for ensuring compliance with relevant legislation and for the annual review in accordance with the annual budget modelling adopted by Council.

DEFINITIONS

Own Source Revenue; revenue or income generated by the entity such as rates, fees and charges. It does not include grants and contributions from other levels of government.

Rate; a charge primarily based upon the value of land as assessed by the Department of Resources.

RELATED DOCUMENTS

- (a) *Local Government Act 2009*
- (b) *Local Government Regulation 2012*
- (c) *Land Valuation Act 2010*
- (d) Uniform Civil Procedure Rules 1999
- (e) Revenue Guideline
- (f) Recovery of Overdue Rates and Charges Procedure
- (g) Rates Discount Policy
- (h) Rates Based Financial Assistance Policy
- (i) Revenue Statement
- (j) Register of Fees and Charges
- (k) Adopted Infrastructure Charges Resolution

This Policy supports the Scenic Rim Regional Council Corporate Plan 2018-2023, in particular Theme - Open and Responsive Government.

Approved By:
SCENIC RIM REGIONAL COUNCIL
Adopted: 24 June 2021

Version Information

Version No.	Date	Key Changes
1	08/07/2008	Annual Review
2	23/06/2009	Annual Review
3	25/05/2010	Annual Review
4	24/05/2011	Annual Review
5	19/06/2012	Annual Review
6	20/06/2013	Annual Review
7	03/07/2014	Annual Review
8	24/06/2015	Special Meeting Item No. 1.5 Annual Review
9	23/06/2016	Special Meeting Item No. 1.5 Annual Review
10	13/06/2018	Special Meeting Item No. 1.4 Annual Review Updated into new policy format
11	12/06/2019	Special Meeting Item No. 1.3 Annual Review
12	06/07/2020	Special Meeting Item No. 5.18 Updated into new Policy format Annual Review
13	24/06/2021	Special Meeting Annual Review

Policy Reference Number: FID1.03CP
 Portfolio: Council Sustainability
 Business Unit: Financial Management

Adoption/Approval Date: 24/06/2021
 Review Date: 30/06/2022
 File References: 10959238
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Legislation

Part 3 of the *Local Government Act 2009* requires Council to have a Revenue Policy as part of a system of financial management.

Section 169 of the *Local Government Regulation 2012* states that a local government's budget for each financial year must include a Revenue Policy.

Section 193 of the *Local Government Regulation 2012* requires that Council's Revenue Policy states:

- (a) the principles that the local government intends to apply in the financial year for:
 - (i) levying rates and charges
 - (ii) granting concessions for rates and charges
 - (iii) recovering overdue rates and charges
 - (iv) cost-recovery methods
- (b) if the local government intends to grant concessions for rates and charges, the purpose for the concessions; and
- (c) the extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

The Revenue Policy may state guidelines used for preparing the local government's revenue statement and must be reviewed annually in line with adoption of the annual budget.

6.3 Delegation of Power to Apply Rating Categories [Closed s.254J(3)(c)]**Executive Officer:** Chief Executive Officer**Item Author:** General Manager Council Sustainability**Attachments:** Nil

This report is **CONFIDENTIAL** in accordance with Section 254J(3)(c) of the *Local Government Regulation 2012*, which permits the meeting to be closed to the public for business relating to the following:

- (c) the local government's budget.

Executive Summary

It is requested that delegation be provided to the Chief Executive Officer (CEO) to identify the rating category to which each parcel of rateable land in Council's local government area belongs.

Recommendation

That:

1. Council, having resolved to adopt differential rating categories for the financial year 2021-2022, resolve in accordance with section 257(1)(b) of the *Local Government Act 2009*, delegate to the Chief Executive Officer the power under section 81(4) of the *Local Government Regulation 2012* to identify, in any way Council considers appropriate, the rating category to which each parcel of rateable land in Council's local government area belongs; and
2. In accordance with section 257(1)(b) of the *Local Government Act 2009*, Council delegate to the Chief Executive Officer the power under section 81(4) of the *Local Government Regulation 2012*, to undertake an inspection and determination of primary use subsequent to an inspection should there be some doubt about the primary use of the property.

Previous Council Considerations / Resolutions

The 2020-2021 Budget was tabled and adopted by Council at the Special Meeting held on 6 July 2020. Subsequent amendments have followed, including:

- Adoption of the 2020-2021 Carry Forward Budget Review at the Ordinary Meeting held on 21 September 2020;
- Adoption of the 2020-2021 September Budget Review at the Ordinary Meeting held on 23 November 2020; and
- Adoption of the 2020-2021 December Budget Review at the Ordinary Meeting held on 9 March 2021.
- Adoption of the 2020-2021 March Budget Review at the Ordinary Meeting held on 8 June 2021.

Report / Background

Council's budget preparation process for the 2021-2022 budget has involved a series of discussions with the Mayor, Councillors and staff - where the various components, including but not limited to the Revenue Statement, Register of Fees and Charges, the 2021-2022 Budget, and the 2021-2022 to 2030-2031 Long Term Financial Forecast, prepared by Council officers have been reviewed and revised as necessary.

The underlying intent of this budget is to strengthen Council's financial position while delivering the capital works required to ensure that we can continue to deliver the services provided to the community, at an acceptable level, well into the future.

Council, by a separate resolution, decided differential rating categories of rateable land in its local government area for the financial year 2021-2022. Also, by separate resolution, Council has resolved making and levying general rates based on differential rating categories.

By this resolution, Council proposes to delegate to the CEO, Council's power under section 81(4) of the *Local Government Act 2009* to identify, in any way Council considers appropriate, the rating category to which each parcel of land in Council's local government area belongs.

Budget / Financial Implications

Not applicable.

Strategic Implications*Operational Plan*

Theme: 2. Sustainable and Prosperous Economy

Key Area of Focus: 2.1.1 Guide and optimise the future economic prosperity of the region

Legal / Statutory Implications

Section 81 of the *Local Government Regulation 2012* states:

- 81 Categorisation of land for differential general rates
- (1) Before a local government levies differential general rates, it must decide the different categories (each a **rating category**) of rateable land in the local government area.
 - (2) The local government must, by resolution, make the decision at the local government's budget meeting.
 - (3) The resolution must state -
 - (a) the rating categories of rateable land in the local government area; and
 - (b) a description of each of the rating categories.
 - (4) After the rating categories and descriptions have been decided, the local government must identify the rating category to which each parcel of rateable land in the local government area belongs.
 - (5) The local government may do so in any way it considers appropriate.
 - (6) The fact that some parcels of rateable land are inadvertently not categorised does not stop differential general rates being levied on rateable land that has been categorised.

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RisksStrategic Risks

The following Level 1 and Level 2 (strategic) risks are relevant to the matters considered in this report:

SR47 Inadequate or lack of an appropriate Financial Management Framework (including systems, policies, procedures and controls) in place to adequately minimise risk of fraudulent action and to maximise financial sustainability.

Risk Assessment

Category	Consequence	Likelihood	Inherent Risk Rating	Treatment of risks	Residual Risk Rating
Legal Compliance and Liability Inability to review and create Council's rating categories Non-compliance with legislative community reporting obligations.	Major	Likely	High	<ul style="list-style-type: none"> A rating category information statement is issued with rate notices; A Revenue Statement and Revenue Policy are prepared in accordance with the Local Government Act and Regulation; Rates and charges information is available on Council's website; The Revenue Statement and Revenue Policy are published in the Community Budget Report; The Revenue Statement is reviewed by a registered lawyer. 	Low

Consultation

Mayor and Councillors, Council's Executive Leadership Team and the Revenue business unit

Conclusion

It is requested that Council delegate to the CEO the power under Section 81(4) of the *Local Government Regulation 2012* to be able to identify, in any way Council considers appropriate, the rating category to which each parcel of rateable land in Council's local government area belongs.

6.4 Differential Rating Categories 2021-2022 [Closed s.254J(3)(c)]**Executive Officer:** General Manager Council Sustainability**Item Author:** Team Leader Revenue**Attachments:** Nil

This report is **CONFIDENTIAL** in accordance with Section 254J(3)(c) of the *Local Government Regulation 2012*, which permits the meeting to be closed to the public for business relating to the following:

- (c) the local government's budget.

Executive Summary

This report outlines the way categorisation of land for differential general rates has been determined.

Recommendation

That, pursuant to section 81 of the *Local Government Regulation 2012*, for making and levying differential general rates for the year ending 30 June 2022, Council resolve the rating categories of rateable land in its local government area and a description of each of the rating categories be as follows:

Rating Category (Section 81(3)(a))		Description of Rating Category (Section 81(3)(b))
1	Residential Principal Place of Residence	Land, including rural residential land, which is: (a) used for the purpose of a single <i>Dwelling House or Dwelling Unit</i> , where such land is the owner's <i>Principal Place of Residence</i> ; or (b) <i>Vacant Residential Land</i> that an owner intends to make its <i>Principal Place of Residence</i> .
1MD	Residential Principal Place of Residence with Second Dwelling	Land, including rural residential land, used for the purpose of single <i>Dwelling House or Dwelling Unit</i> and a <i>Secondary Dwelling House or Dwelling Unit</i> , where such land is the owner's <i>Principal Place of Residence</i> .
1NPR	Residential Non-Principal Place of Residence	Land, including rural residential land, which is: (a) used for the purpose of a single <i>Dwelling House or Dwelling Unit</i> , where such land is not the owner's <i>Principal Place of Residence</i> ; or (b) any land used for residential purposes which is not otherwise categorised.
1NPRMD	Residential Non-Principal Place of Residence with Second Dwelling	Land, including rural residential land, used for the purpose of single <i>Dwelling House or Dwelling Unit</i> and a <i>Secondary Dwelling House or Dwelling Unit</i> , where such land is not the owner's <i>Principal Place of Residence</i> .

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Rating Category (Section 81(3)(a))		Description of Rating Category (Section 81(3)(b))
9	Rural Principal Place of Residence	Land used for a rural or agricultural purpose containing a <i>Dwelling House or Dwelling Unit</i> , where such land is the owner's <i>Principal Place of Residence</i> and <i>Vacant Rural Land</i> that an owner intends to make its <i>Principal Place of Residence</i> , other than land included in categories 10 to 78.
9NPR	Rural Non-Principal Place of Residence	Land used for a rural or agricultural purpose, which contains: (a) a <i>Dwelling House or Dwelling Unit</i> , where such land is not the owner's <i>Principal Place of Residence</i> and not included in categories 10 to 78; or (b) any land used for a rural or agricultural purpose which is not otherwise categorised.
10	Pump & Dip Site	Land used for pump sites and dip sites valued separately from balance of holding or held separately by trustees.
11	Poultry Farm 1,000-100,000 Birds	Land used, in whole or in part, for a poultry farm capable of housing 1,000 to 100,000 birds.
11A	Poultry Farm 100,001-200,000 Birds	Land used, in whole or in part, for a poultry farm capable of housing 100,001 to 200,000 birds.
11B	Poultry Farm 200,001-400,000 Birds	Land used, in whole or in part, for a poultry farm capable of housing 200,001 to 400,000 birds.
11C	Poultry Farm 400,001-600,000 Birds	Land used, in whole or in part, for a poultry farm capable of housing 400,001 to 600,000 birds.
11D	Poultry Farm 600,001-800,000 Birds	Land used, in whole or in part, for a poultry farm capable of housing 600,001 to 800,000 birds.
11E	Poultry Farm > 800,000 Birds	Land used, in whole or in part, for a poultry farm capable of housing more than 800,000 birds.
12	Shopping Centre > 1,250 m ² > 100 vehicles	Land used for a shopping centre with a <i>Gross Floor Area</i> greater than 1,250 square metres and/or on-site parking for more than 100 vehicles.
12A	Shopping Centre Other	Land used for a supermarket with on-site parking and not included in category 12.
13	Water Drainage, Storage & Delivery	Land used or capable of being used for: (a) water drainage, storage and delivery; and (b) any purpose associated with, or ancillary to, water drainage, storage and delivery, such as maintenance, accommodation, recreational and/or education facilities.
14	Accommodation Provider 36-50 Units/Rooms	Land used or capable of being used for short term accommodation including a hotel, motel or cabins containing 36 to 50 accommodation units or rooms.
14A	Accommodation Provider 7-35 Units/Rooms	Land used or capable of being used for short term accommodation including a hotel, motel or cabins containing 7 to 35 accommodation units or rooms, other than land included in categories 55 or 56.
14B	Accommodation Provider < 7 Units/Rooms	Land used or capable of being used for short term accommodation including a hotel, motel or cabins containing less than 7 accommodation units or rooms, other than land included in categories 14D, 14E or 55.
14C	Accommodation Provider > 50 Units/Rooms	Land used or capable of being used for short term accommodation including a hotel, motel or cabins containing more than 50 accommodation units or rooms.

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Rating Category (Section 81(3)(a))		Description of Rating Category (Section 81(3)(b))
14D	Rural Accommodation Provider < 3 Units/Rooms	Land used for a rural or agricultural purpose with short term accommodation containing less than 3 accommodation units or rooms.
14E	Rural Accommodation Provider 3-6 Units/Rooms	Land used for a rural or agricultural purpose with short term accommodation containing 3 to 6 accommodation units or rooms.
15	High Impact & Special Industry > 40 Employees	Land used or capable of being used for a <i>High Impact or Special Industry</i> with more than 40 on-site employees/contractors.
16	High Impact & Special Industry Other	Land used or capable of being used for a <i>High Impact or Special Industry</i> with 40 or less on-site employees/contractors.
17	Extractive 100,001-1,000,000 Tonnes	Land used, in whole or in part, for extractive industry licensed for 100,001 to 1,000,000 tonnes of material.
17A	Extractive 1,000,001-2,000,000 Tonnes	Land used, in whole or in part, for extractive industry licensed for 1,000,001 to 2,000,000 tonnes of material.
17B	Extractive 2,000,001-3,000,000 Tonnes	Land used, in whole or in part, for extractive industry licensed for 2,000,001 to 3,000,000 tonnes of material.
17C	Extractive > 3,000,000 Tonnes	Land used, in whole or in part, for extractive industry licensed for more than 3,000,000 tonnes of material.
18	Extractive 5,000-100,000 Tonnes	Land used, in whole or in part, for extractive industry licensed for 5,000 to 100,000 tonnes of material.
19	Commercial	Land used or capable of being used for commercial or industrial purposes, other than land included in categories 11 to 18 or 26 to 78.
20	Land not included elsewhere	Land not included in any other category.
21	Multi-Unit Dwelling 2-3 Flats/Units	Residential land used for a multi-unit residential building, which does not form part of a community titles scheme or residential group title, containing 2 to 3 flats or units or a duplex.
22	Multi-Unit Dwelling 4-5 Flats/Units	Residential land used for a multi-unit residential building, which does not form part of a community titles scheme or residential group title, containing 4 to 5 flats or units.
23	Multi-Unit Dwelling 6-7 Flats/Units	Residential land used for a multi-unit residential building, which does not form part of a community titles scheme or residential group title, containing 6 to 7 flats or units.
24	Multi-Unit Dwelling 8-9 Flats/Units	Residential land used for a multi-unit residential building, which does not form part of a community titles scheme or residential group title, containing 8 to 9 flats or units.
25	Multi-Unit Dwelling > 9 Flats/Units	Residential land used for a multi-unit residential building, which does not form part of a community titles scheme or residential group title, containing more than 9 flats or units.
26	Residential Institution 1-25 Dwellings	Land used for a <i>Residential Institution</i> containing 1 to 25 independent living dwellings.
27	Residential Institution 26-50 Dwellings	Land used for a <i>Residential Institution</i> containing 26 to 50 independent living dwellings.
28	Residential Institution 51-75 Dwellings	Land used for a <i>Residential Institution</i> containing 51 to 75 independent living dwellings.
29	Residential Institution 76-100 Dwellings	Land used for a <i>Residential Institution</i> containing 76 to 100 independent living dwellings.

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Rating Category (Section 81(3)(a))		Description of Rating Category (Section 81(3)(b))
30	Residential Institution > 100 Dwellings	Land used for a <i>Residential Institution</i> containing more than 100 independent living dwellings.
35	Transformer, Electricity Substation & Telecommunication Site	Land used or capable of being used for: (a) a transformer, electricity substation or telecommunications site; and (b) any purpose associated with, or ancillary to a transformer, electricity substation or telecommunications site, such as offices, depots and storage sheds.
44	Service Station 4-8 Fuel Hoses	Land used for a service station with between 4 and 8 fuel hoses.
45	Service Station 9-16 Fuel Hoses	Land used for: (a) a service station with between 9 and 16 fuel hoses; or (b) a fuel or oil depot.
46	Service Station > 16 Fuel Hoses	Land used for a service station with more than 16 fuel hoses, other than land included in category 47.
47	Service Station > 16 Fuel Hoses with shops	Land used for a service station with more than 16 fuel hoses and 2 or more separate shops and a fuel retail outlet.
55	Pub, Hotel & Tavern	Land used for a pub, hotel or tavern.
56	Brewery & Winery	Land used for a brewery or winery where such brewery or winery incorporates a cellar door, restaurant or function centre.
60	Sporting Club & Sporting Facility	Land used for a sporting club or sporting facility.
70	Transport Depot Other	Land used, in whole or in part, for the purposes of a <i>Transport Depot</i> , other than land included in categories 70A to 70F.
70A	Transport Depot 2,501-5,000m ²	Land used, in whole or in part, for the purposes of a <i>Transport Depot</i> with a <i>Gross Floor Area</i> 2,501 to 5,000 square metres.
70B	Transport Depot 5,001-10,000m ²	Land used, in whole or in part, for the purposes of a <i>Transport Depot</i> with a <i>Gross Floor Area</i> 5,001 to 10,000 square metres.
70C	Transport Depot 10,001-20,000m ²	Land used, in whole or in part, for the purposes of a <i>Transport Depot</i> with a <i>Gross Floor Area</i> 10,001 to 20,000 square metres.
70D	Transport Depot 20,001-30,000m ²	Land used, in whole or in part, for the purposes of a <i>Transport Depot</i> with a <i>Gross Floor Area</i> 20,001 to 30,000 square metres.
70E	Transport Depot 30,001-40,000m ²	Land used, in whole or in part, for the purposes of a <i>Transport Depot</i> with a <i>Gross Floor Area</i> 30,001 to 40,000 square metres.
70F	Transport Depot > 40,000m ²	Land used, in whole or in part, for the purposes of a <i>Transport Depot</i> with a <i>Gross Floor Area</i> more than 40,000 square metres.
71	Bromelton Land > \$1m	Land wholly located within the <i>Bromelton State Development Area</i> which has a rateable value greater than \$1,000,000, other than land included in categories 11 to 18 or 26 to 70.
72	Turf Farm	Land used, in whole or in part, for a turf farm, other than land included in categories 11 to 11E or 17 to 18.

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Rating Category (Section 81(3)(a))		Description of Rating Category (Section 81(3)(b))
74	On Farm Packing Operation 0-2,500m ²	Land used, in whole or in part, for an <i>On Farm Packing Operation</i> with a <i>Gross Floor Area</i> 0 to 2,500 square metres.
75	On Farm Packing Operation > 2,500m ²	Land used, in whole or in part, for an <i>On Farm Packing Operation</i> with a <i>Gross Floor Area</i> more than 2,500 square metres.
76	Domestic Water Extraction	Land used, or capable of being used, in whole or in part, for <i>Domestic Water Extraction</i> , other than land included in category 55.
77	Commercial Water Extraction	Land used, or capable of being used, in whole or in part, for <i>Commercial Water Extraction</i> and/or on-site or off-site water bottling.
78	Fast Food Restaurant	Land used, in whole or in part, for a <i>Fast Food Restaurant</i> , other than land included in category 12, 46 or 47.

Previous Council Considerations / Resolutions

The 2020-2021 Budget was tabled and adopted by Council at the Special Meeting held on 6 July 2020. Subsequent amendments have followed, including:

- Adoption of the 2020-2021 Carry Forward Budget Review at the Ordinary Meeting held on 21 September 2020;
- Adoption of the 2020-2021 September Budget Review at the Ordinary Meeting held on 23 November 2020; and
- Adoption of the 2020-2021 December Budget Review at the Ordinary Meeting held on 9 March 2021.
- Adoption of the 2020-2021 March Budget Review at the Ordinary Meeting held on 8 June 2021.

Report / Background

Council's budget preparation process for the 2021-2022 budget has involved a series of discussions with the Mayor, Councillors and staff - where the various components, including but not limited to the Revenue Statement, Register of Fees and Charges, the 2021-2022 Budget, and the 2021-2022 to 2030-2031 Long Term Financial Forecast, prepared by Council officers have been reviewed and revised as necessary.

The underlying intent of this budget is to strengthen Council's financial position while delivering the capital works required to ensure that we can continue to deliver the services provided to the community, at an acceptable level, well into the future.

The Department of Resources values all parcels of land in the Council area. This valuation has been used as the basis for calculating rates.

Council will continue to use "land use" as a method of differentiating parcels of rateable land between rating categories and based on this differentiation, require the ratepayer for each categorised parcel of land to pay rates based on the use to which the land is put.

The Council is required to raise an appropriate amount of revenue to maintain assets and provide services to the Scenic Rim region as a whole. In deciding how revenue is raised Council has regard to the following principles:

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- Equity; defined as ensuring the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations;
- Effectiveness/Efficiency; defined as meeting the financial, social, economic and environmental or other corporate objectives of the Council as stated in its long term plans or policies;
- Simplicity; to ensure widespread community or stakeholder understanding, and minimise perceived inequities and hidden costs, of a complex system; and
- Sustainability; revenue decisions support the financial strategies for the delivery of infrastructure and services identified in Council's long term planning.

Budget/ Financial Implications

Not applicable.

Strategic Implications*Operational Plan*

Theme: 2. Sustainable and Prosperous Economy

Key Area of Focus: 2.1.1 Guide and optimise the future economic prosperity of the region

Legal/ Statutory Implications

Section 81 of the *Local Government Regulation 2012* states:

- 81 Categorisation of land for differential general rates
- (1) Before a local government levies differential general rates, it must decide the different categories (each a **rating category**) of rateable land in the local government area.
 - (2) The local government must, by resolution, make the decision at the local government's budget meeting.
 - (3) The resolution must state -
 - (a) the rating categories of rateable land in the local government area; and
 - (b) a description of each of the rating categories.
 - (4) After the rating categories and descriptions have been decided, the local government must identify the rating category to which each parcel of rateable land in the local government area belongs.
 - (5) The local government may do so in any way it considers appropriate.
 - (6) The fact that some parcels of rateable land are inadvertently not categorised does not stop differential general rates being levied on rateable land that has been categorised.

RisksStrategic Risks

The following Level 1 and Level 2 (strategic) risks are relevant to the matters considered in this report:

SR47 Inadequate or lack of an appropriate Financial Management Framework (including systems, policies, procedures and controls) in place to adequately minimise risk of fraudulent action and to maximise financial sustainability.

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Risk Assessment

Category	Consequence	Likelihood	Inherent Risk Rating	Treatment of risks	Residual Risk Rating
Legal Compliance and Liability Inability to set the differential rating categories and hinder adoption of budget. Non-compliance with legislative community reporting obligations.	Major	Likely	High	A rating category information statement is issued with rate notices. A revenue statement and revenue policy are prepared in accordance with the Local Government Act and Regulation. Rates and charges information is available on Council's website. The revenue statement and revenue policy are published in the Community Budget Report. The revenue statement is reviewed by a registered lawyer.	Low

Consultation

Mayor and Councillors, Council's Executive Leadership Team and the Revenue business unit.

Conclusion

The proposed categorisation of land and respective descriptions for differential general rates for 2021-2022 is presented to Council for consideration and adoption.

6.5 Differential General Rates 2021-2022 [Closed s.254J(3)(c)]**Executive Officer:** General Manager Council Sustainability**Item Author:** Team Leader Revenue**Attachments:** Nil

This report is **CONFIDENTIAL** in accordance with Section 254J(3)(c) of the *Local Government Regulation 2012*, which permits the meeting to be closed to the public for business relating to the following:

- (c) the local government's budget.

Executive Summary

This report outlines the appropriate rates in the dollar, minimums, and application of capping for each rating category ensuring that all categories contribute equitably to the costs of the services provided by and maintenance of assets owned by Council.

Recommendation

That:

- Pursuant with Section 94(2) of the *Local Government Act 2009* and Sections 77 and 116 of the *Local Government Regulation 2012* (and having resolved to decide different rating categories (each a rating category) for rateable land in Council's local government area under Section 81 of the *Local Government Regulation 2012*), Council resolve that general rates (as differential general rates) as a rate in the dollar, for each rating category and to set minimum rates, and limitations on increase of rates from that levied in the previous financial year (Cap on Increase), are as follows; and

Category	Description	RID \$	Minimum \$	Capping %
GRCat01	Residential Principal Place of Residence	0.7013	1,152	9%
GRCat01NPR	Residential Non-Principal Place of Residence	0.8766	1,468	9%
GRCat01MD	Residential Principal Place of Residence w/ Second Dwelling	0.8766	2,163	9%
GRCat01MDN	Non Principal Place of Residence w/ Second Dwelling	0.9677	2,733	
GRCat09	Rural Principal Place of Residence	0.5961	1,274	9%
GRCat09NPR	Rural Non-Principal Place of Residence	0.6662	1,413	9%
GRCat10	Pump & Dip Site	0.5429	35	
GRCat11	Poultry Farm 1,000-100,000 Birds	1.9145	11,226	
GRCat11A	Poultry Farm 100,001-200,000 Birds	1.9145	17,031	

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Category	Description	RID \$	Minimum \$	Capping %
GRCat11B	Poultry Farm 200,001-400,000 Birds	1.9145	23,368	9%
GRCat11C	Poultry Farm 400,001-600,000 Birds	1.9145	26,797	
GRCat11D	Poultry Farm 600,001-800,000 Birds	1.9145	56,138	
GRCat11E	Poultry Farm >800,000 Birds	1.9145	71,857	
GRCat12	Shopping Centre >1,250m ² >100 Vehicles	3.0885	72,096	9%
GRCat12A	Shopping Centre Other	1.6087	9,083	
GRCat13	Water Drainage, Storage & Delivery	4.3254	10,431	
GRCat14	Accommodation Provider 36-50 Units/Rooms	1.1945	22,755	
GRCat14A	Accommodation Provider 7-35 Units/Rooms	1.0902	3,225	
GRCat14B	Accommodation Provider <7 Units/Rooms	0.9572	1,919	9%
GRCat14C	Accommodation Provider >50 Units/Rooms	1.5975	29,042	
GRCat14D	Rural Accommodation Provider <3 Units/Rooms	0.7150	1,919	
GRCat14E	Rural Accommodation Provider 3-6 Units/Rooms	0.8038	1,919	
GRCat15	High Impact & Special Industry >40 Employees	2.7200	45,717	
GRCat16	High Impact & Special Industry Other	2.1117	7,611	9%
GRCat17	Extractive 100,001-1,000,000 Tonnes	4.4743	50,000	12.5%
GRCat17A	Extractive 1,000,001-2,000,000 Tonnes	4.4743	100,000	12.5%
GRCat17B	Extractive 2,000,001-3,000,000 Tonnes	4.4743	200,000	12.5%
GRCat17C	Extractive >3,000,000 Tonnes	4.4743	400,000	12.5%
GRCat18	Extractive 5,000-100,000 Tonnes	1.3940	20,555	
GRCat19	Commercial	1.1243	1,981	9%
GRCat20	Land not included elsewhere	0.7496	1,203	
GRCat21	Multi-Unit Dwelling 2-3 Flats/Units	0.9979	2,430	
GRCat22	Multi-Unit Dwelling 4-5 Flats/Units	1.1260	3,474	
GRCat23	Multi-Unit Dwelling 6-7 Flats/Units	1.2379	4,882	
GRCat24	Multi-Unit Dwelling 8-9 Flats/Units	1.3646	10,132	
GRCat25	Multi-Unit Dwelling >9 Flats/Units	1.3204	11,412	
GRCat26	Residential Institution 1-25 Dwellings	1.5991	7,903	
GRCat27	Residential Institution 26-50 Dwellings	1.6448	23,646	

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Category	Description	RID \$	Minimum \$	Capping %
GRCat28	Residential Institution 51-75 Dwellings	1.6282	27,677	
GRCat29	Residential Institution 76-100 Dwellings	1.6754	55,481	
GRCat30	Residential Institution >100 Dwellings	1.7240	71,571	
GRCat35	Transformer, Electricity Substation & Telecommunication Site	3.8452	10,431	9%
GRCat44	Service Station 4-8 Fuel Hoses	1.2331	4,140	
GRCat45	Service Station 9-16 Fuel Hoses	1.7459	5,436	9%
GRCat46	Service Station >16 Fuel Hoses	2.2936	11,365	
GRCat47	Service Station >16 Fuel Hoses with shops	3.1550	22,840	
GRCat55	Pub, Hotel & Tavern	1.2680	3,533	9%
GRCat56	Brewery & Winery	1.3123	2,319	9%
GRCat60	Sporting Club & Sporting Facility	0.8427	1,908	
GRCat70	Transport Depot Other	1.0840	3,913	
GRCat70A	Transport Depot 2,501-5,000m2	3.5542	32,135	
GRCat70B	Transport Depot 5,001-10,000m2	3.5542	64,270	
GRCat70C	Transport Depot 10,001-20,000m2	3.5542	128,476	
GRCat70D	Transport Depot 20,001-30,000m2	3.5542	214,275	
GRCat70E	Transport Depot 30,001-40,000m2	3.5542	299,985	
GRCat70F	Transport Depot >40,000m2	3.5542	385,781	
GRCat71	Bromelton Land >\$1m	3.1761	2,060	
GRCat72	Turf Farm	1.2569	2,622	9%
GRCat74	On Farm Packing Operation 0-2,500m2	0.8116	3,715	
GRCat75	On Farm Packing Operation >2,500m2	3.1764	10,448	
GRCat76	Domestic Water Extraction	0.7695	2,029	9%
GRCat77	Commercial Water Extraction	1.6171	4,163	9%
GRCat78	Fast Food Restaurant	2.5475	6,323	

2. Council resolve to levy rates by a single rate in the dollar for each category, with a set minimum for each such rating category.

Previous Council Considerations / Resolutions

The 2020-2021 Budget was tabled and adopted by Council at the Special Meeting held on 6 July 2020. Subsequent amendments have followed, including:

- Adoption of the 2020-2021 Carry Forward Budget Review at the Ordinary Meeting held on 21 September 2020;
- Adoption of the 2020-2021 September Budget Review at the Ordinary Meeting held on 23 November 2020; and
- Adoption of the 2020-2021 December Budget Review at the Ordinary Meeting held on 9 March 2021.
- Adoption of the 2020-2021 March Budget Review at the Ordinary Meeting held on 8 June 2021

Report / Background

Council's budget preparation process for the 2021-2022 budget has involved a series of discussions with the Mayor, Councillors and staff - where the various components, including but not limited to the Revenue Statement, Register of Fees and Charges, the 2021-2022 Budget, and the 2021-2022 to 2030-2031 Long Term Financial Forecast, prepared by Council officers have been reviewed and revised as necessary.

The underlying intent of this budget is to strengthen Council's financial position while delivering the capital works required to ensure that we can continue to deliver the services provided to the community, at an acceptable level, well into the future.

The 2021-2022 Differential General Rates have been developed in accordance with the determinations made during Council budget discussions - these are scheduled for review and consideration annually as part of the Annual Budget process.

In order to ensure that the increases in General rates applied to a given property is maintained within a reasonable amount, a maximum allowable increase (Cap) is identified for several (but not all) of the Differential Rating Categories.

Budget / Financial Implications

Pursuant to the *Local Government Act 2009* and *Local Government Regulation 2012*, the adoption of the Differential General Rating Categories forms an integral part of the annual budget and Revenue Statement.

Strategic Implications*Operational Plan*

Theme: 2. Sustainable and Prosperous Economy

Key Area of Focus: 2.1.1 Guide and optimise the future economic prosperity of the region

*Legal / Statutory Implications**Local Government Regulation 2012:*

- Section 77 - Minimum General rates for land generally
- Section 116 - Limitation of increase in rates or charges levied

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Local Government Act 2009

Section 94 - Power to levy rates and charges

RisksStrategic Risks

The following Level 1 and Level 2 (strategic) risks are relevant to the matters considered in this report:

SR47 Inadequate or lack of an appropriate Financial Management Framework (including systems, policies, procedures and controls) in place to adequately minimise risk of fraudulent action and to maximise financial sustainability.

Risk Assessment

Category	Consequence	Likelihood	Inherent Risk Rating	Treatment of risks	Residual Risk Rating
Legal Compliance and Liability Non-compliance with legislative community reporting obligations. Ineffective rating strategies that jeopardises Council's financial sustainability.	Major	Likely	High	<ul style="list-style-type: none"> A rating category information statement is issued with rate notices A revenue statement and revenue policy are prepared in accordance with the Local Government Act and Regulation Rates and charges information is available on Council's website The revenue statement and revenue policy are published in the Community Budget Report The revenue statement is reviewed by a registered lawyer 	Low

Consultation

Mayor and Councillors, Council's Executive Leadership Team, Revenue Team Leader and the Department of Resources.

Conclusion

Following the extensive rates modelling deliberated at the budget workshops - the proposed rates in the dollar, minimums and application of capping for each category is presented to Council for consideration and adoption.

6.6 Separate Rates and Charges [Closed s.254J(3)(c)]**Executive Officer:** General Manager Council Sustainability**Item Author:** Team Leader Revenue**Attachments:** Nil

This report is **CONFIDENTIAL** in accordance with Section 254J(3)(c) of the *Local Government Regulation 2012*, which permits the meeting to be closed to the public for business relating to the following:

- (c) the local government's budget.

Executive Summary

This report provides for consideration of levying the Community Infrastructure charge and the application of the collected revenue.

Recommendation

That, pursuant to section 94 of the *Local Government Act 2009* and Section 103 of the *Local Government Regulation 2012*, Council resolve to levy the Community Infrastructure charge of \$447.00 on all rateable assessments within the Scenic Rim region to fund all or part of the costs associated with road and bridge infrastructure maintenance throughout the region.

Previous Council Considerations / Resolutions

The 2020-2021 Budget was tabled and adopted by Council at the Special Meeting held on 6 July 2020. Subsequent amendments have followed, including:

- Adoption of the 2020-2021 Carry Forward Budget Review at the Ordinary Meeting held on 21 September 2020;
- Adoption of the 2020-2021 September Budget Review at the Ordinary Meeting held on 23 November 2020; and
- Adoption of the 2020-2021 December Budget Review at the Ordinary Meeting held on 9 March 2021.
- Adoption of the 2020-2021 March Budget Review at the Ordinary Meeting held on 8 June 2021

Report / Background

Council's budget preparation process for the 2021-2022 budget has involved a series of discussions with the Mayor, Councillors and staff - where the various components, including but not limited to the Revenue Statement, Register of Fees and Charges, the 2021-2022 Budget, and the 2021-2022 to 2030-2031 Long Term Financial Forecast, prepared by Council officers have been reviewed and revised as necessary.

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The underlying intent of this budget is to strengthen Council's financial position while delivering the capital works required to ensure that we can continue to deliver the services provided to the community, at an acceptable level, well into the future.

Separate rates and charges are for any other service, facility or activity that is not funded through other rates and charges.

It is considered that it is more appropriate to raise these funds by a separate charge, rather than from general funds, so that the community is aware of Council's commitment to the specific activities to be funded by the charges.

In accordance with section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, Council will levy separate charges on all rateable assessments within the Scenic Rim region for community infrastructure.

Community Infrastructure

A separate charge will be levied equally on all properties within the Scenic Rim region for the purposes of funding all or part of the costs associated with road and bridge infrastructure maintenance throughout the region.

In 2021-2022, the Separate Charge: Community Infrastructure will be \$447.00 per rateable assessment. A pro rata charge effective from the date of valuation will apply to new properties created during the financial year.

Budget/ Financial Implications

Not applicable.

Strategic Implications*Operational Plan*

Theme: 2. Sustainable and Prosperous Economy

Key Area of Focus: 2.1.1 Guide and optimise the future economic prosperity of the region

Legal/ Statutory Implications

Local Government Act 2009, Section 94 Power to levy rates and charges

Local Government Regulation 2012, Section 103 Levying separate rates or charges

RisksStrategic Risks

The following Level 1 and Level 2 (strategic) risks are relevant to the matters considered in this report:

SR47 Inadequate or lack of an appropriate Financial Management Framework (including systems, policies, procedures and controls) in place to adequately minimise risk of fraudulent action and to maximise financial sustainability.

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Risk Assessment

Category	Consequence	Likelihood	Inherent Risk Rating	Treatment of risks	Residual Risk Rating
Legal Compliance and Liability Inability for Council to fund community service obligations. Non-compliance with legislative community reporting obligations.	Major	Likely	High	<ul style="list-style-type: none"> A rating category information statement is issued with rate notices A revenue statement and revenue policy are prepared in accordance with the Local Government Act and Regulation Rates and charges information is available on Council's website The revenue statement and revenue policy are published in the Community Budget Report The revenue statement is reviewed by a registered lawyer 	Low

Consultation

Mayor and Councillors, Council's Executive Leadership Team and Team Leader Revenue

Conclusion

Council is requested to consider levying a separate charge to be levied equally on all properties within the Scenic Rim region for the purposes of funding all or part of the costs associated with road and bridge infrastructure maintenance throughout the region.

6.7 Overall Plan for Boonah Rural Fire Brigade [Closed s.254J(3)(c)]**Executive Officer:** General Manager Council Sustainability**Item Author:** Team Leader Revenue**Attachments:**

1. Special Charge - Boonah Rural Fire Brigade Area Property Ids

This report is **CONFIDENTIAL** in accordance with Section 254J(3)(c) of the *Local Government Regulation 2012*, which permits the meeting to be closed to the public for business relating to the following:

- (c) the local government's budget.

Executive Summary

This report provides the overall plan for the Boonah Rural Fire Brigade (RFB) to continue to provide firefighting and fire prevention activities.

Recommendation

That, pursuant to section 94 of the *Local Government Act 2009* and Section 94(3) and (4) of the *Local Government Regulation 2012*, Council adopt the following Overall Plan for the Boonah Rural Fire Brigade in the Scenic Rim region:

Overall Plan for Boonah Rural Fire Brigade in the Scenic Rim regionDescription of Service, Facility or Activity

The activity which Council is to carry out is the contribution of funds to the RFB which provides fire prevention and firefighting services within its service area under the *Fire and Emergency Services Act 1990*, located within the Scenic Rim Regional Council (Council) area.

The Rateable Land to which the Special Charge Applies

The rateable land to which the Special Charge applies is, identified in Attachment 1, that land being land which will receive a special benefit from the provision of the activity because the activity funds the provision of a rural fire service to the land and for which a rural fire service would not otherwise be available.

Special Charge for 2021-2022

The Special Charge for the 2021-2022 for rateable land contained within the Boonah RFB benefited area is \$12.50.

Estimated Cost of Carrying out the Overall Plan

The estimated cost of carrying out the overall plan is \$70,927.65 with the contribution of \$41,850 to be raised through the Special Charge.

Estimated Time for Carrying out the Overall Plan

The estimated time for carrying out the overall plan is one (1) year, commencing on

1 July 2021.

Previous Council Considerations / Resolutions

The 2020-2021 Budget was tabled and adopted by Council at the Special Meeting held on 6 July 2020. Subsequent amendments have followed, including:

- Adoption of the 2020-2021 Carry Forward Budget Review at the Ordinary Meeting held on 21 September 2020;
- Adoption of the 2020-2021 September Budget Review at the Ordinary Meeting held on 23 November 2020; and
- Adoption of the 2020-2021 December Budget Review at the Ordinary Meeting held on 9 March 2021.
- Adoption of the 2020-2021 March Budget Review at the Ordinary Meeting held on 8 June 2021

Report / Background

Council's budget preparation process for the 2021-2022 budget has involved a series of discussions with the Mayor, Councillors and staff - where the various components, including but not limited to the Revenue Statement, Register of Fees and Charges, the 2021-2022 Budget, and the 2021-2022 to 2030-2031 Long Term Financial Forecast, prepared by Council officers have been reviewed and revised as necessary.

The underlying intent of this budget is to strengthen Council's financial position while delivering the capital works required to ensure that we can continue to deliver the services provided to the community, at an acceptable level, well into the future.

Public consultation was undertaken by Queensland Fire and Emergency Services (QFES) in each of the Rural Fire Brigade areas of Allandale, Aratula, Cannon Creek, Croftby Carney's Creek, Kalbar, Maroon, Mount Alford, Mount French, Mount Walker, Mutdapilly, Roadvale, Rosevale, Tarome, Warrill View and Boonah. The objective of this public consultation was to identify to residents in these Rural Fire Brigade areas that the service would diminish unless funds were able to be obtained either from the: Commonwealth Government, State Government, Council or residents in the area. It has been identified to local residents of the various rural fire brigade areas, and costs of operating and maintaining the brigades including fighting fires and undertaking much needed fire prevention activities.

Budget / Financial Implications

Not applicable.

Strategic Implications

Operational Plan

Theme: 2. Sustainable and Prosperous Economy

Key Area of Focus: 2.1.1 Guide and optimise the future economic prosperity of the region

Legal / Statutory Implications

Local Government Act 2009, Section 94 Power to levy rates and charges

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*Local Government Regulation 2012, Section 94 Levying special rates or charges***Risks**Strategic Risks

The following Level 1 and Level 2 (strategic) risks are relevant to the matters considered in this report:

SR47 Inadequate or lack of an appropriate Financial Management Framework (including systems, policies, procedures and controls) in place to adequately minimise risk of fraudulent action and to maximise financial sustainability.

Risk Assessment

Category	Consequence	Likelihood	Inherent Risk Rating	Treatment of risks	Residual Risk Rating
Legal Compliance and Liability Non-compliance with legislative community reporting obligations. Inability for the Rural Fire Brigade to undertake their duties	Major	Likely	High	<ul style="list-style-type: none"> A rating category information statement is issued with rate notices A revenue statement and revenue policy are prepared in accordance with the Local Government Act and Regulation Rates and charges information is available on Council's website The revenue statement and revenue policy are published in the Community Budget Report The revenue statement is reviewed by a registered lawyer 	Low

Consultation

Mayors and Councillors, Council's Executive Leadership Team, Team Leader Revenue and Queensland Fire and Emergency Services

Conclusion

Council is required to consider the submission from Queensland Fire and Emergency Services about the overall plan for Boonah Rural Fire Brigade and processes the Special Charge to the rateable land contained in the area.

Special Charge - Boonah Rural Fire Brigade Area

Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID
	30722	30723	30724	30725	30726	30727	30728	30730	30732	30733	30734	30735	30736	30737	30738	
30739	30740	30741	30742	30743	30744	30747	30748	30749	30750	30751	30752	30753	30754	30755	30756	
30757	30758	30759	30761	30762	30763	30764	30765	30766	30770	30771	30772	30773	30776	30778	30780	
30781	30783	30784	30785	30786	30787	30788	30792	30796	30798	30799	30800	30801	30802	30805	30807	
30808	30809	30810	30811	30812	30813	30814	30816	30817	30819	30822	30823	30824	30825	30827	30832	
30833	30834	30835	30836	30837	30838	30839	30840	30841	30842	30843	30844	30845	30847	30849	30850	
30851	30852	30853	30854	30855	30856	30857	30858	30859	30860	30861	30862	30863	30865	30866	30869	
30870	30872	30873	30874	30875	30877	30880	30881	30882	30883	30884	30885	30886	30887	30888	30889	
30890	30891	30894	30895	30897	30898	30899	30900	30902	30903	30904	30906	30907	30908	30909	30910	
30912	30913	30914	30916	30917	30918	30919	30920	30921	30924	30925	30926	30927	30928	30929	30930	
30931	30932	30933	30934	30935	30936	30937	30938	30939	30940	30941	30942	30943	30944	30945	30946	
30947	30948	30949	30950	30951	30952	30953	30954	30955	30957	30958	30959	30960	30961	30962	30964	
30965	30966	30967	30968	30969	30971	30972	30973	30974	30975	30976	30977	30978	30979	30980	30981	
30982	30983	30984	30985	30986	30989	30990	30991	30993	30994	30995	30997	30998	30999	31000	31001	
31002	31003	31004	31005	31006	31007	31008	31009	31010	31011	31012	31013	31014	31015	31016	31017	
31018	31019	31020	31021	31022	31023	31024	31025	31026	31027	31028	31029	31030	31031	31032	31033	
31034	31035	31036	31037	31038	31039	31040	31041	31042	31043	31044	31046	31047	31049	31051	31052	
31053	31055	31056	31057	31059	31061	31062	31063	31064	31065	31066	31067	31068	31069	31072	31073	
31074	31075	31076	31077	31078	31079	31080	31081	31082	31083	31084	31085	31086	31087	31088	31089	
31090	31091	31092	31093	31094	31095	31097	31098	31099	31100	31101	31102	31103	31104	31105	31106	
31107	31108	31109	31112	31113	31114	31115	31116	31117	31119	31121	31122	31123	31124	31126	31127	
31128	31129	31130	31131	31132	31133	31134	31135	31136	31137	31138	31139	31140	31143	31144	31149	
31150	31151	31152	31153	31154	31155	31156	31157	31158	31159	31160	31163	31164	31166	31167	31168	
31169	31172	31173	31174	31175	31176	31177	31178	31179	31180	31181	31182	31183	31185	31186	31187	
31188	31189	31190	31191	31194	31195	31196	31202	31210	31216	31217	31218	31219	31220	31221	31222	
31226	31227	31229	31230	31231	31232	31233	31234	31235	31236	31237	31239	31240	31242	31243	31244	
31245	31246	31247	31248	31249	31250	31251	31252	31256	31257	31258	31259	31260	31261	31262	31263	
31264	31265	31268	31271	31272	31273	31274	31275	31276	31277	31279	31280	31281	31282	31283	31285	
31286	31289	31291	31293	31294	31296	31297	31298	31299	31300	31301	31302	31304	31305	31306	31308	
31313	31326	31327	31328	31330	31333	31334	31335	31336	31337	31338	31339	31340	31341	31342	31343	
31344	31345	31347	31348	31349	31350	31351	31352	31353	31354	31355	31359	31360	31361	31362	31363	
31364	31365	31367	31369	31370	31371	31372	31373	31374	31375	31376	31377	31378	31379	31380	31381	
31382	31383	31387	31388	31389	31390	31392	31393	31394	31395	31397	31398	31399	31401	31404	31405	
31406	31407	31408	31409	31410	31411	31413	31414	31415	31416	31417	31418	31419	31420	31421	31422	
31423	31424	31425	31426	31427	31429	31430	31431	31432	31433	31434	31436	31437	31438	31439	31441	
31442	31443	31445	31446	31447	31448	31449	31452	31453	31461	31462	31464	31465	31466	31467	31468	
31469	31470	31471	31472	31473	31474	31475	31476	31477	31478	31479	31480	31481	31482	31483	31485	
31486	31487	31488	31489	31491	31493	31494	31498	31499	31500	31503	31504	31505	31506	31507	31510	
31512	31513	31514	31516	31517	31519	31520	31521	31522	31523	31524	31526	31527	31528	31529	31530	
31532	31534	31535	31536	31540	31541	31542	31543	31544	31545	31546	31547	31548	31549	31550	31551	
31552	31553	31557	31558	31559	31560	31562	31564	31567	31568	31569	31571	31572	31573	31574	31575	
31576	31577	31578	31579	31580	31581	31582	31583	31585	31587	31589	31590	31591	31592	31593	31594	
31595	31596	31598	31599	31600	31601	31602	31603	31605	31606	31607	31608	31609	31610	31611	31612	
31613	31614	31615	31617	31618	31619	31620	31621	31622	31623	31624	31626	31627	31628	31629	31630	
31631	31633	31634	31635	31636	31639	31640	31641	31642	31644	31645	31646	31647	31648	31649	31650	
31651	31653	31654	31655	31656	31658	31659	31660	31661	31662	31664	31665	31666	31667	31668	31669	
31670	31671	31672	31673	31674	31675	31676	31677	31678	31679	31680	31681	31683	31684	31685	31686	
31687	31688	31689	31690	31691	31692	31693	31694	31695	31696	31697	31698	31699	31700	31701	31702	
31703	31704	31705	31707	31708	31709	31710	31711	31712	31713	31714	31715	31716	31717	31718	31719	
31720	31721	31722	31723	31724	31725	31726	31727	31728	31730	31731	31732	31733	31734	31735	31736	
31737	31738	31739	31741	31742	31743	31747	31748	31749	31751	31752	31753	31754	31755	31756	31757	
31758	31759	31760	31761	31763	31764	31767	31768	31769	31770	31771	31773	31774	31775	31776	31778	
31779	31780	31781	31782	31783	31784	31785	31786	31787	31788	31789	31790	31791	31792	31793	31795	
31796	31800	31803	31804	31805	31806	31807	31808	31809	31810	31813	31814	31815	31816	31817	31818	
31819	31820	31821	31823	31825	31828	31829	31830	31831	31833	31834	31835	31837	31838	31839	31843	
31844	31845	31846	31847	31849	31851	31852	31853	31854	31855	31856	31857	31858	31860	31861	31862	
31863	31865	31867	31869	31872	31873	31874	31875	31876	31877	31880	31883	31886	31887	31888	31890	
31891	31892	31893	31895	31896	31897	31898	31900	31901	31902	31903	31904	31905	31906	31907	31908	
31909	31910	31912	31913	31914	31915	31916	31917	31918	31920	31922	31923	31926	31929	31930	31931	
31932	31934	31935	31936	31937	31938	31939	31940	31942	31944	31945	31947	31948	31949	31951	31952	
31953	31954	31955	31956	31957	31958	31959	31960	31961	31962	31965	31969	31971	31972	31974	31975	
31976	31977	31978	31979	31980	31982	31983	31984	31985	31986	31987	31988	31990	31991	31992	31993	
31994	31995	31996	31997	31998	31999	32000	32001	32002	32004	32005	32006	32007	32008	32009	32010	
32011	32013	32014	32018	32019	32021	32022	32023	32026	32029	32032	32033	32034	32035	32037	32056	

Special Charge - Boonah Rural Fire Brigade Area

Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID
32057	32058	32061	32062	32063	32065	32066	32067	32068	32069	32071	32072	32073	32074	32075	32077	
32078	32079	32081	32096	32097	32098	32099	32100	32101	32102	32103	32104	32105	32106	32107	32108	
32124	32125	32126	32127	32128	32129	32130	32133	32135	32136	32137	32138	32139	32140	32141	32142	
32143	32147	32148	32149	32150	32152	32153	32154	32155	32164	32165	32166	32167	32168	32169	32170	
32171	32173	32174	32175	32176	32177	32178	32179	32180	32181	32182	32184	32185	32186	32187	32188	
32190	32191	32192	32193	32194	32195	32196	32197	32198	32199	32200	32201	32202	32203	32204	32205	
32206	32207	32208	32209	32210	32215	32217	32220	32221	32222	32223	32224	32225	32226	32227	32228	
32229	32230	32231	32237	32238	32239	32241	32243	32244	32245	32246	32247	32285	32291	32316	32317	
32318	32319	32320	32335	32336	32337	32338	32339	32341	32342	32343	32344	32345	32346	32347	32348	
32351	32352	32354	32356	32357	32358	32359	32360	32362	32363	32364	32367	32368	32370	32372	32373	
32374	32375	32377	32379	32380	32381	32382	32383	32384	32385	32386	32387	32388	32389	32390	32392	
32394	32395	32396	32397	32398	32426	32427	32428	32429	32449	32451	32472	32473	32475	32477	32478	
32480	32481	32485	32486	32487	32488	32489	32491	32492	32493	32494	32495	32496	32497	32498	32499	
32501	32503	32506	32507	32508	32509	32512	32513	32514	32515	32516	32518	32519	32520	32521	32522	
32523	32524	32525	32526	32527	32528	32529	32530	32531	32533	32534	32536	32537	32538	32539	32540	
32541	32542	32543	32544	32545	32546	32547	32550	32551	32552	32553	32554	32561	32570	32584	32585	
32586	32595	32608	32659	32690	32709	32726	32737	32763	32771	32805	32840	32940	32950	32962	32978	
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Special Charge - Boonah Rural Fire Brigade Area

Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID
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Special Charge - Boonah Rural Fire Brigade Area

Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID
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6.8 Overall Plan for Beaudesert Rural Fire Brigade [Closed s.254J(3)(c)]**Executive Officer:** General Manager Council Sustainability**Item Author:** Team Leader Revenue**Attachments:**

1. Special Charge - Beaudesert Rural Fire Brigade Area Property Ids

This report is **CONFIDENTIAL** in accordance with Section 254J(3)(c) of the *Local Government Regulation 2012*, which permits the meeting to be closed to the public for business relating to the following:

- (c) the local government's budget.

Executive Summary

This report provides the overall plan for the Beaudesert Rural Fire Brigade (RFB) to continue to provide firefighting and fire prevention activities.

Recommendation

That, pursuant to section 94 of the *Local Government Act 2009* and section 94(3) and (4) of the *Local Government Regulation 2012*, Council adopt the following Overall Plan for the Beaudesert Rural Fire Brigade in the Scenic Rim region:

Overall Plan for Beaudesert Rural Fire Brigade in the Scenic Rim regionDescription of Service, Facility or Activity

The activity which Council is to carry out is the contribution of funds to the RFB which provides fire prevention and firefighting services within its service area under the *Fire and Emergency Services Act 1990*, located within the Scenic Rim Regional Council (Council) area.

The Rateable Land to which the Special Charge applies

The rateable land to which the Special Charge applies is, identified in Attachment 1, being land which will receive a special benefit from the provision of the activity because the activity funds the provision of a rural fire service to the land and for which a rural fire service would not otherwise be available.

Special Charge for 2021-2022

The Special Charge for the 2021-2022 for rateable land contained within the Beaudesert RFB benefited area is \$33.00.

Estimated Cost of Carrying out the Overall Plan

The estimated cost of carrying out the overall plan is \$155,088.00 with the contribution of \$127,116 to be raised through the Special Charge.

Estimated Time for Carrying out the Overall Plan

The estimated time for carrying out the overall plan is one (1) year, commencing on

1 July 2021.

Previous Council Considerations / Resolutions

The 2020-2021 Budget was tabled and adopted by Council at the Special Meeting held on 6 July 2020. Subsequent amendments have followed, including:

- Adoption of the 2020-2021 Carry Forward Budget Review at the Ordinary Meeting held on 21 September 2020;
- Adoption of the 2020-2021 September Budget Review at the Ordinary Meeting held on 23 November 2020; and
- Adoption of the 2020-2021 December Budget Review at the Ordinary Meeting held on 9 March 2021.
- Adoption of the 2020-2021 March Budget Review at the Ordinary Meeting held on 8 June 2021

Report / Background

Council's budget preparation process for the 2021-2022 budget has involved a series of discussions with the Mayor, Councillors and staff - where the various components, including but not limited to the Revenue Statement, Register of Fees and Charges, the 2021-2022 Budget, and the 2021-2022 to 2030-2031 Long Term Financial Forecast, prepared by Council officers have been reviewed and revised as necessary.

The underlying intent of this budget is to strengthen Council's financial position while delivering the capital works required to ensure that we can continue to deliver the services provided to the community, at an acceptable level, well into the future.

Public consultation was undertaken by Queensland Fire and Emergency Services (QFES) in each of the Rural Fire Brigade areas of Beechmont, Biddaddaba, Birnam, Canungra, Cedar Creek, Wolffdene, Kerry, Rathdowney, Tamborine, Tamborine Mountain and Beaudesert. The objective of this public consultation was to identify to residents in these Rural Fire Brigade areas that the service would diminish unless funds were able to be obtained either from the: Commonwealth Government, State Government, Council or residents in the area. It has been identified to local residents of the various rural fire brigade areas, and costs of operating and maintaining the brigades including fighting fires and undertaking much needed fire prevention activities.

Budget / Financial Implications

Not applicable.

Strategic Implications

Operational Plan

Theme: 2. Sustainable and Prosperous Economy

Key Area of Focus: 2.1.1 Guide and optimise the future economic prosperity of the region

Legal / Statutory Implications

Local Government Act 2009, Section 94 Power to levy rates and charges

Local Government Regulation 2012, Section 94 Levying special rates or charges

Special Meeting Agenda – Confidential Item

24 June 2021

RisksStrategic Risks

The following Level 1 and Level 2 (strategic) risks are relevant to the matters considered in this report:

SR47 Inadequate or lack of an appropriate Financial Management Framework (including systems, policies, procedures and controls) in place to adequately minimise risk of fraudulent action and to maximise financial sustainability.

Risk Assessment

Category	Consequence	Likelihood	Inherent Risk Rating	Treatment of risks	Residual Risk Rating
Legal Compliance and Liability Non-compliance with legislative community reporting obligations. Inability for the Rural Fire Brigade to undertake their duties	Major	Unlikely	High	<ul style="list-style-type: none"> A rating category information statement is issued with rate notices A revenue statement and revenue policy are prepared in accordance with the Local Government Act and Regulation Rates and charges information is available on Council's website The revenue statement and revenue policy are published in the Community Budget Report The revenue statement is reviewed by a registered lawyer 	Low

Consultation

Mayor and Councillors, Council's Executive Leadership Team, Team Leader Revenue and Queensland Fire and Emergency Services

Conclusion

Council is requested to consider the submission from Queensland Fire and Emergency Services about the overall plan for Beaudesert Rural Fire Brigade and processes the Special Charge to the rateable land contained in the area.

Special Charge - Beaudesert Rural Fire Brigade Area

Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID
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Special Charge - Beaudesert Rural Fire Brigade Area

Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID
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Special Charge - Beaudesert Rural Fire Brigade Area

Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID
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30956	30957	30958	30959	30960	30961	30962	30963	30964	30965	30966	30967	30968	30969	30970	30971	30972
30973	30974	30975	3097													

Special Charge - Beaudesert Rural Fire Brigade Area

Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID	Prop ID
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6.9 Waste Utility Charges 2021-2022 [Closed s.254J(3)(c)]**Executive Officer:** General Manager Council Sustainability**Item Author:** Manager Resources and Sustainability**Attachments:** Nil

This report is **CONFIDENTIAL** in accordance with Section 254J(3)(c) of the *Local Government Regulation 2012*, which permits the meeting to be closed to the public for business relating to the following:

- (c) the local government's budget.

Executive Summary

This report outlines the appropriate charges and their administration in relation to Council's waste management services.

Recommendation

That:

1. Pursuant to with section 94 of the *Local Government Act 2009* and Sections 99 of the *Local Government Regulation 2012*, Council adopt to make and levy waste management utility charges, for the supply of waste management services for the 2021-2022 financial year as per the rates provided in this report; and
2. In accordance with *Local Law No.5 (Waste Management) 2018*, Council resolve to designate all premises within Scenic Rim Regional Council boundaries as areas in which Council may conduct general waste collection. Services shall be provided to all premises within the Council area where waste services are, or can be made available.

Previous Council Considerations / Resolutions

The 2020-2021 Budget was tabled and adopted by Council at the Special Meeting held on 6 July 2020. Subsequent amendments have followed, including:

- Adoption of the 2020-2021 Carry Forward Budget Review at the Ordinary Meeting held on 21 September 2020;
- Adoption of the 2020-2021 September Budget Review at the Ordinary Meeting held on 23 November 2020; and
- Adoption of the 2020-2021 December Budget Review at the Ordinary Meeting held on 9 March 2021.
- Adoption of the 2020-2021 March Budget Review at the Ordinary Meeting held on 8 June 2021.

Report / Background

Council's budget preparation process for the 2021-2022 budget has involved a series of discussions with the Mayor, Councillors and staff - where the various components, including but not limited to

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the Revenue Statement, Register of Fees and Charges, the 2021-2022 Budget, and the 2021-2022 to 2030-2031 Long Term Financial Forecast, prepared by Council officers have been reviewed and revised as necessary.

The underlying intent of this budget is to strengthen Council's financial position while delivering the capital works required to ensure that we can continue to deliver the services provided to the community, at an acceptable level, well into the future.

Utility Charges

Utility charges are for a service, facility or activity such as waste management:

In accordance with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council will levy waste management utility charges for:

- Waste Disposal
- Refuse Collection.

Waste Disposal

Council will levy a Waste Disposal utility charge on properties that:

- (a) do not receive a Council kerbside waste and recyclables collection or Council bulk bin service; and
- (b) have improvements recorded against the property as determined by Scenic Rim Regional Council's property and rating system.

The proceeds from the Waste Disposal charge shall be applied to fund recurrent and capital expenditure and administration costs associated with the ongoing operation, maintenance and upgrading of Council's waste management facilities comprising landfill sites, transfer stations, weighbridge and rubbish bins located throughout the Scenic Rim region.

In 2021-2022 the Waste Disposal charge will be \$151.00 per rateable assessment. A pro rata charge effective from the date of valuation will apply to new properties created during the financial year not already excluded above.

Refuse Collection

The charges for the dual domestic 240 litre bin service and the dual commercial (non-domestic) 240 litre bin service incorporate both the waste service and the recycling service. The dual refuse service comprises a 240 litre waste bin serviced kerbside once per week and a 240 litre recycling bin serviced kerbside once per fortnight.

New services will receive a pro rata supplementary notice effective from the date of delivery of waste and/or recycling containers.

In accordance with *Local Law No. 5 (Waste Management) 2018*, all premises within Scenic Rim Regional Council boundaries are designated as areas in which Council may conduct general waste collection. Services shall be provided to all premises within the Council area where waste services are, or can be made available.

The following refuse collection charges are applicable for the 2021-2022 financial year:

Domestic (Wheelie Bin) Refuse Collection Service Charge

The following properties will be charged for a dual domestic refuse collection service:

- all occupied residential premises or land
- all occupied community titles scheme residential premises
- new domestic/residential premises issued with Form 21 Certificate of Final Inspection

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Size and Type of Container	Charge
240 Litre Dual Waste & Recycling Container Kerbside	\$406.00
Additional 240 Litre Dual Waste & Recycling Container Kerbside	\$406.00
Additional 240 Litre Waste Container Kerbside	\$221.00
Additional 240 Litre Recycling Container Kerbside	\$185.00

Domestic Bulk Bin Waste Collection Service Charge

The charges set out below are for one service per week.

Size and Type of Container	Charge
1 Cubic Metre	\$1,389.00
1.5 Cubic Metres	\$2,051.00
2 Cubic Metres	\$2,674.00
3 Cubic Metres	\$3,918.00

The charges set out below are for one service per fortnight.

Size and Type of Container	Charge
1 Cubic Metre	\$925.00
1.5 Cubic Metres	\$1,236.00
2 Cubic Metres	\$1,547.00
3 Cubic Metres	\$2,168.00

Bulk waste service charges do not include a charge for a recycling service. If a premise with a bulk waste service requests a recycling service an additional charge will apply.

Commercial (Wheelie Bin) Refuse Collection Service Charge

The following properties will be charged for a dual commercial refuse collection service:

- all occupied commercial premises
- all occupied community titles scheme commercial (non-domestic) residential premises
- new commercial premises issued with either Form 21 Certificate of Final Inspection or Certificate of Classification for Commercial Premises

Size and Type of Container	Charge
240 Litre Dual Waste & Recycling Container Kerbside	\$611.00
Additional 240 Litre Dual Waste & Recycling Container Kerbside	\$611.00
Additional 240 Litre Waste Container Kerbside	\$412.00
Additional 240 Litre Recycling Container Kerbside	\$199.00

Additional services will also be charged on the basis of the above tables.

Commercial Bulk Bin Waste Collection Service Charge

The charges set out below are for one service per week.

Size and Type of Container	Charge
1 Cubic Metre	\$1,831.00
1.5 Cubic Metres	\$2,715.00
2 Cubic Metres	\$3,558.00
3 Cubic Metres	\$5,244.00

The charges set out below are for one service per fortnight.

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Size and Type of Container	Charge
1 Cubic Metre	\$1,147.00
1.5 Cubic Metres	\$1,568.00
2 Cubic Metres	\$1,989.00
3 Cubic Metres	\$2,832.00

Bulk waste service charges do not include a charge for a recycling service. If a premise with a bulk waste service requests a recycling service an additional charge will apply.

Exemptions

No separate refuse collection charge will be levied for storage lots and garage lots that are separate lots in a community titles scheme.

Commercial (non-domestic) recycling services shall be provided free of charge to schools if Council is providing an existing refuse service.

Exemptions also apply to premises that meet the criteria outlined in Council's Waste Collection Policy W103.02CP under 'Exemption and Temporary Exemption'.

Changes in Refuse Collection Services

Where a property owner wishes to:

- increase or decrease the number of domestic bin services, commercial bin services or bulk bin services received per week; or
- vary the size or number of receptacles used for any type of service.

The owner or authorised agent of the owner must make written application to Council setting out the proposed variation and the reason for the variation.

Where Council agrees to the proposed variation, the owner or agent will be advised of the applicable utility charges based on the relevant charges set out in this document. Any resulting amendment to charges will apply from the date on which the variation takes effect.

Cancellation of Services

Service cancellations are permitted in the following circumstances:

- (a) Premises that have been vacant for six months or more.

The property owner must complete a statutory declaration stating:

- the reason the premises is unoccupied;
- the period for which the premises has been unoccupied and is expected to remain unoccupied; and
- a proposed recommencement date for the provision of the refuse collection services.

Where Council agrees not to levy a charge for a refuse collection service in such circumstances the charges will cease to apply from the date Council receives the statutory declaration.

- (b) Where Council receives advice that the premises have been demolished or rendered uninhabitable by damage from fire or disaster.

The charges will cease to apply from the later of the date Council receives the advice in writing or the date of demolition. Suitable advice includes Police or Fire Services report or Insurance Assessment report.

Cancellation must be in the form required by Council.

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The Waste Utility Charges 2021-2022 have been developed in accordance with the determinations made during Council budget discussions - it is scheduled for review and consideration annually as part of the Annual Budget process

Budget / Financial Implications

Not applicable.

Strategic Implications*Operational Plan*

Theme: 2. Sustainable and Prosperous Economy

Key Area of Focus: 2.1.1 Guide and optimise the future economic prosperity of the region

Legal / Statutory Implications

Local Government Act 2009

Local Government Regulation 2012

RisksStrategic Risks

The following Level 1 and Level 2 (strategic) risks are relevant to the matters considered in this report:

SR47 Inadequate or lack of an appropriate Financial Management Framework (including systems, policies, procedures and controls) in place to adequately minimise risk of fraudulent action and to maximise financial sustainability.

Risk Assessment

Category	Consequence	Likelihood	Inherent Risk Rating	Treatment of risks	Residual Risk Rating
Legal Compliance and Liability Non-compliance with legislative community reporting obligations. Unsustainable operations of Council's Waste Facilities and Waste Collection services.	Major	Likely	High	<ul style="list-style-type: none"> A rating category information statement is issued with rate notices A revenue statement and revenue policy are prepared in accordance with the Local Government Act and Regulation Rates and charges information is available on Council's website The revenue statement and revenue policy are published in the Community Budget Report The revenue statement is reviewed by a registered lawyer 	Low

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Consultation

Mayor and Councillors, Council's Executive Leadership and Resource and Sustainability Teams

Conclusion

The proposed charges as contained in the report with Council's waste management services are presented to Council for consideration and adoption.

6.10 Administration of Rates and Charges [Closed s.254J(3)(c)]**Executive Officer:** General Manager Council Sustainability**Item Author:** Team Leader Revenue**Attachments:**

1. Recovery of Overdue Rates and Charges Procedure

This report is **CONFIDENTIAL** in accordance with Section 254J(3)(c) of the *Local Government Regulation 2012*, which permits the meeting to be closed to the public for business relating to the following:

- (c) the local government's budget.

Executive Summary

This report outlines the processes associated with the administration of rates and charges.

Recommendation

That Council resolve to administer its system of rates and charges by:

1. Resolving to levy rates and charges in the Scenic Rim region in accordance with Section 104 of the *Local Government Regulation 2012*, by the issuance of rate notices bi-annually;
2. Ensuring that pursuant with section 118 of the *Local Government Regulation 2012* require rates and charges to be paid within 31 days after a rate notice for the rates and charges is issued (Due Date for Payment);
3. Ensuring that pursuant with section 133 of the *Local Government Regulation 2012* levying interest on rates and charges that are not paid by the due date for payment stated in a rate notice at the rate of 8.03% per annum calculated on monthly rests and as compounding interest;
4. Resolving pursuant to Section 130 of the *Local Government Regulation 2012*, allowing a discount, for the payment of general rates on or before the relevant Due Date for Payment, of five per centum (5%) of the rates otherwise payable (only applicable if all charges on account are paid); and
5. Adopting the Recovery of Overdue Rates and Charges Procedure FI02.06PR02 as provided in Attachment 1.

Previous Council Considerations / Resolutions

The 2020-2021 Budget was tabled and adopted by Council at the Special Meeting held on 6 July 2020. Subsequent amendments have followed, including:

- Adoption of the 2020-2021 Carry Forward Budget Review at the Ordinary Meeting held on 21 September 2020;

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- Adoption of the 2020-2021 September Budget Review at the Ordinary Meeting held on 23 November 2020; and
- Adoption of the 2020-2021 December Budget Review at the Ordinary Meeting held on 9 March 2021.
- Adoption of the 2020-2021 March Budget Review at the Ordinary Meeting held on 8 June 2021.

Report / Background

Council's budget preparation process for the 2021-2022 budget has involved a series of discussions with the Mayor, Councillors and staff - where the various components, including but not limited to the Revenue Statement, Register of Fees and Charges, the 2021-2022 Budget, and the 2021-2022 to 2030-2031 Long Term Financial Forecast, prepared by Council officers have been reviewed and revised as necessary.

The underlying intent of this budget is to strengthen Council's financial position while delivering the capital works required to ensure that we can continue to deliver the services provided to the community, at an acceptable level, well into the future.

Issuing Rates Notices

Council will levy rates and charges through the issuance of a rates notice bi annually. Generally, Council endeavours to issue rates notices in the months of July and January. In exceptional circumstances such as a natural disaster, the timing of the issuance of rates notices may be varied.

Payment Due Dates for Rates Notices

The payment due date will be specified in each rate notice and is set at least 30 days from the date of issue shown on the rates notice.

Interest on Rates Unpaid Past Date for Payment

It is proposed that Council levy interest on rates and charges that remain unpaid past the date due for payment in accordance with the provisions of the *Local Government Regulation 2012*, at the rate of 8.03% per annum, compounded monthly.

Discount for Timely Payment

To encourage the prompt payment of rates and charges which helps improve Council's cash flow and minimise the extent of subsequent recovery action, it is proposed that Council allow a 5% discount on general rates payments received by Council on or before the due date for payment, which is at least 30 days from date of issues shown on the rate notice. This discount will only be applied if the total amount of all rates and charges included on an assessment are included in the payment in accordance with the Rates Discount Policy.

Identification of Principal Place of Residence

Due to the existence of separate Differential Rating Categories for Principal Place of Residence premises, it is necessary to establish a mechanism for identifying a property as a Principal Place of Residence residential property.

A Principal Place of Residence is defined as a single approved* Dwelling House or Dwelling Unit that is the place of residence at which at least one person who constitutes the owner/s of the land predominantly resides. In establishing 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 Council.

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Residential premises that have not met these criteria will be deemed a non-principal place of residence.

A Dwelling House or Dwelling Unit is not a Principal Place of Residence where it is not occupied, whether permanently or temporarily (for more than 120 days of the financial year), including for the purposes of renovation or redevelopment; except where:

- (a) a premises being renovated remains the registered principal place of residence for the purposes specified above and that the owner/s do not own any other property which they claim to be their principal place of residence; and
- (b) a property is vacant for longer than 120 continuous days of the financial year due to owner/s absence on an extended holiday, provided that the property remains vacant for the entire period of their absence.

**Approved in the context of the definition of "principal place of residence" means a property where a final building inspection certificate for a Dwelling House or Dwelling Unit has been issued or an approval for establishment or occupation of a temporary home has been granted.*

For the purposes of this definition, a Body Corporate cannot reside in a principal place of residence.

Cost- Recovery Fees

Section 97 of the *Local Government Act 2009* allows Council to set cost-recovery fees. In simple terms, a cost-recovery fee may be charged for providing goods or services of any sort under a local government Act.

A cost-recovery fee must not be more than the cost to Council of providing the goods or services or taking the action for which the fee is charged.

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

Generally, the Goods and Services Tax is not applicable to cost-recovery fees.

Budget / Financial Implications

Not applicable.

Strategic Implications*Operational Plan*

Theme: 2. Sustainable and Prosperous Economy

Key Area of Focus: 2.1.1 Guide and optimise the future economic prosperity of the region

Legal / Statutory Implications

Local Government Regulation 2012

Local Government Act 2009

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RisksStrategic Risks

The following Level 1 and Level 2 (strategic) risks are relevant to the matters considered in this report:

SR47 Inadequate or lack of an appropriate Financial Management Framework (including systems, policies, procedures and controls) in place to adequately minimise risk of fraudulent action and to maximise financial sustainability.

Risk Assessment

Category	Consequence	Likelihood	Inherent Risk Rating	Treatment of risks	Residual Risk Rating
Legal Compliance and Liability Non-compliance with legislative community reporting obligations.	Major	Likely	High	<ul style="list-style-type: none"> A rating category information statement is issued with rate notices. A revenue statement and revenue policy are prepared in accordance with the Local Government Act and Regulation. Rates and charges information is available on Council's website. The revenue statement and revenue policy are published in the Community Budget Report. The revenue statement is reviewed by a registered lawyer. 	Low

Consultation

Mayor and Councillors, Council's Executive Leadership Team and Revenue Team Leader

Conclusion

The Administration of Rates and Charges provides guidance on the Issuing Rates Notices, Payment Due Dates for Rates Notices, Interest on Rates Unpaid Past Date for Payment, Discount for Timely Payment, Recovery Action, Identification of Principal Place of Residence and Cost- Recovery Fees is presented to Council for consideration and adoption.



RECOVERY OF OVERDUE RATES AND CHARGES

OBJECTIVES

The objective of this Procedure is to enable recovery of overdue rates and charges under Council's Revenue Policy FI01.03CP.

SCOPE

This procedure applies to all Council officers when undertaking recovery actions for overdue rates and charges.

PROCEDURE ACTIONS

Recovery of Rates and Charges

Council will exercise its rate recovery powers to reduce the overall rate burden on ratepayers and will also:

- Ensure transparency by making clear the obligations of ratepayers and the processes used by Council in assisting them meet their obligations;
- Ensure the processes used to recover outstanding rates and charges are simple to administer and cost effective;
- Have regard to equity in the treatment for ratepayers in similar circumstances;
- Have regard to capacity to pay in determining appropriate payment commitments;
- Exercise flexibility by responding where necessary to changes in the local economy; and
- Adhere to the debt collection guidelines developed by the Australian Competition and Consumer Commission.

Council requires payment of rates and charges within the specified period (i.e. the discount period) and will pursue the collection of outstanding rates and charges diligently but with due regard for any financial hardship faced by ratepayers. Administrative processes will be used that allow for the payment of overdue rates and charges by payment commitments and for the application of various actions for the recovery of overdue rates and charges.

External Debt Recovery Costs

Subject to Section 132(1)(b) of the *Local Government Regulation 2012* and *Uniform Civil Procedure Rules 1999*, Council will include relevant external debt recovery costs and legal costs in debts for which recovery is sought.

Procedure Reference Number: FI02.06PR02
Portfolio: Council Sustainability
Business Unit: Revenue

Adoption/Approval Date: 24/06/2021
Review Date: 30/06/2022
File References: 10331301
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Recovery Actions

The following actions will be used in the recovery of overdue rates and charges:

Action	Timing	Action Type	Severity	Response Time	Comment	Authority Level
1	14 days after expiration of the discount period for each rate generation	First Reminder Notice	Low	14 days	Further action suspended if ratepayer agrees and maintains an acceptable payment commitment	Rates Officer
2	14 days after the expiration of the Rate Reminder Notice	External Agency Final Demand Letter	Medium	7 days	Further action suspended if ratepayer agrees and maintains an acceptable payment commitment	Revenue Team Leader
3	Ongoing	External Agency and Magistrates Court Action	High	28 days	Enforcement suspended if ratepayer agrees and maintains an acceptable payment commitment	General Manager Council Sustainability
4	Section 140(1)(c) of the <i>Local Government Regulation 2012</i> *	Sale of Land	High	Within legislative timeframe	Full payment including costs required to cease action	Council

*Some or all of the overdue rates or charges have been overdue for at least:

- (i) generally - 3 years; or
- (ii) if the rates or charges were levied on vacant land or land used only for commercial purposes, and the local government has obtained judgment for the overdue rates or charges - 1 year; or
- (iii) if the rates or charges were levied on a mining claim - 3 months.

Actions 1 to 3 aim to encourage the ratepayer to either pay the overdue rates and charges in full or enter into an acceptable payment commitment. Action 4 requires the ratepayer to pay all overdue rates and charges to cease action.

Where a demand letter has been issued in the previous billing period and the commitment is in default after the next half yearly rates have been levied, a Statement of Claim can be issued for the account balance which includes all overdue levies without having to issue a further demand letter.

Council will have regard to individual ratepayer circumstances, including whether there is a genuine case for financial hardship relief, before taking legal or sale of land action. The amount of outstanding debt will also be considered before taking legal action.

Payment Commitments

Council will allow property owners who are unable to pay their rates by the due date to enter into an commitment to pay by instalments according to an agreed schedule, with no recovery action being taken while the commitment is being maintained. However, interest will be charged on any arrears of rates.

Procedure Reference Number: FI02.06PR02
Portfolio: Council Sustainability
Business Unit: Revenue

Adoption/Approval Date: 24/06/2021
Review Date: 30/06/2022
File References: 10331301
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An acceptable payment commitment will generally result in all overdue rates and charges being paid in full by the end of the half year period in which the payment commitment is made. Failure to make and maintain an acceptable payment commitment will result in recovery actions continuing.

Payment Methods

Ratepayers who enter into agreed payment commitments will be offered all available payment options that Council accepts for rate payments.

Financial Hardship

Relief from payment of rates on the grounds of financial hardship will only apply to a natural person who uses the rated property as their principal place of residence. Applications for relief on the grounds of financial hardship must be supported with evidence that the hardship exists and may take the form of payment commitments that would not ordinarily be viewed as acceptable commitments or deferment of payment of rates. Interest will be charged on any overdue rates or charges unless waived by way of a Council resolution.

Reporting

A report on overdue rates and charges will be provided to Council on a monthly basis.

RELATED DOCUMENTS

1. *Local Government Act 2009;*
2. *Local Government Regulation 2012;*
3. *Uniform Civil Procedure Rules 1999;*
4. *Revenue Policy FI01.03CP; and*
5. *Financial Hardship Policy FI02.05CP.*

This procedure supports the Scenic Rim Regional Council Corporate Plan 2018-2023, in particular Theme - Open and Responsive Government.

Approved By:

SCENIC RIM REGIONAL COUNCIL

Adopted 24/06/2021

Version Information

Version No.	Date	Key Changes
1	13/06/2018	Annual Review Updated into new policy format.
2	12/06/2019	Special Meeting Item No. 1.11 Annual Review
3	06/07/2020	Special Meeting Item No. 5.15 Procedure replaces Guideline FI01.03GL02 Annual Review
4	24/06/2021	Special Meeting Annual Review

Procedure Reference Number: FI02.06PR02
Portfolio: Council Sustainability
Business Unit: Revenue

Adoption/Approval Date: 24/06/2021
Review Date: 30/06/2022
File References: 10331301
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6.11 Concessions to Rates and Charges [Closed s.254J(3)(c)]**Executive Officer:** General Manager Council Sustainability**Item Author:** Team Leader Revenue**Attachments:** Nil

This report is **CONFIDENTIAL** in accordance with Section 254J(3)(c) of the *Local Government Regulation 2012*, which permits the meeting to be closed to the public for business relating to the following:

- (c) the local government's budget.

Executive Summary

This report sets out Council's resolve on the application of concessions as contained in Council's Revenue Policy and Revenue Statement.

Recommendation

That:

1. Council resolve, in accordance with Sections 120 and 122 of the *Local Government Regulation 2012*, upon application Council will grant eligible ratepayers full rebate of the general rate, separate charge and the waste disposal utility charge to the following classes:
 - Not-for-Profit Organisations;
 - Not-For-Profit Community Service Providers;
 - Sporting Organisations operating on Council-owned or controlled lands;
2. Council resolve, in accordance with Sections 120 and 122 of the *Local Government Regulation 2012*, upon application Council will grant eligible ratepayers full rebate of the general rate, separate charge and the waste disposal utility charge to the following classes:
 - Dip and pump sites held separately from the balance of holdings or held separately by trustees;
 - Land identified as Historic Subdivisions under the Boonah Shire Planning Scheme (effective 31 March 2006);
3. Council resolve, in accordance with Sections 120 and 122 of the *Local Government Regulation 2012*, upon application Council will grant eligible ratepayers a rebate of whichever is the less of, \$200 per annum and 20% of the gross rates and charges levied to the eligible classes of ratepayers:
 - Property owned and occupied by totally and permanently incapacitated (TPI) veterans holding a valid TPI Gold Card;
4. Council resolve, in accordance with Sections 120(1)(e) and 122(1)(b) of the *Local Government Regulation 2012*, Council will grant a partial rebate of the general rate to landowners who have entered into:
 - A voluntary conservation covenant registered under section 97A of the *Land Title Act 1994* with Council; or
 - An unregistered voluntary conservation agreement with Council, to preserve, restore or maintain an area of environmental or scientific significance upon their rateable land, namely vegetation communities having levels of significance detailed below.

The rebate will be a pro rata percentage of the general rate attributable to the conservation area of the land.

Previous Council Considerations / Resolutions

The 2020-2021 Budget was tabled and adopted by Council at the Special Meeting held on 6 July 2020. Subsequent amendments have followed, including:

- Adoption of the 2020-2021 Carry Forward Budget Review at the Ordinary Meeting held on 21 September 2020;
- Adoption of the 2020-2021 September Budget Review at the Ordinary Meeting held on 23 November 2020; and
- Adoption of the 2020-2021 December Budget Review at the Ordinary Meeting held on 9 March 2021.
- Adoption of the 2020-2021 March Budget Review at the Ordinary Meeting held on 8 June 2021.

Report / Background

Council's budget preparation process for the 2021-2022 budget has involved a series of discussions with the Mayor, Councillors and staff - where the various components, including but not limited to the Revenue Statement, Register of Fees and Charges, the 2021-2022 Budget, and the 2021-2022 to 2030-2031 Long Term Financial Forecast, prepared by Council officers have been reviewed and revised as necessary.

The underlying intent of this budget is to strengthen Council's financial position while delivering the capital works required to ensure that we can continue to deliver the services provided to the community, at an acceptable level, well into the future.

Concessions enable eligible ratepayers to avail of remissions on rates and charges levied. Council currently provides eligible ratepayers to apply for concessions, these include:

Not for Profit

In accordance with sections 120(1)(b) and 122(1)(b) of the *Local Government Regulation 2012*, Council may, upon application grant a full rebate of the general rate, separate charge and the waste disposal utility charge to the eligible classes of ratepayers including:

- Not-For-Profit Organisations;
- Not-For-Profit Community Service Providers; and
- Sporting Organisations operating on Council-owned or controlled lands.

Specific Land Use

In accordance with sections 120(1)(b) and 122(1)(b) of the *Local Government Regulation 2012*, Council may, upon application grant a full rebate of the general rate, separate charge and the waste disposal utility charge to the eligible classes of ratepayers including:

- Dip and pump sites held separately from the balance of holdings or held separately by trustees
- Land identified as Historic Subdivisions under the Boonah Shire Planning Scheme (effective 31 March 2006).

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Hardship

In accordance with sections 120(1)(c) and 122(1)(b) of the *Local Government Regulation 2012*, Council will grant a rebate of whichever is the less of, \$200 per annum and 20% of the gross rates and charges levied to the eligible classes of ratepayers including:

- Property owned and occupied by totally and permanently incapacitated (TPI) veterans holding a valid TPI Gold Card.

Voluntary Conservation Covenants

In accordance with sections 120(1)(e) and 122(1)(b) of the *Local Government Regulation 2012*, Council will grant a partial rebate of the general rate to landowners who have entered into:

- A voluntary conservation covenant registered under section 97A of the *Land Title Act 1994* with Council; or
- An unregistered voluntary conservation agreement with Council, to preserve, restore or maintain an area of environmental or scientific significance upon their rateable land, namely vegetation communities having levels of significance detailed below.

The rebate will be a pro rata percentage of the general rate attributable to the conservation area of the land.

The Concessions to Rates and Charges have been developed in accordance with the determinations made during Council budget discussions - it is scheduled for review and consideration annually as part of the Annual Budget process.

Budget / Financial Implications

Pursuant to *Local Government Act 2009* and *Local Government Regulation 2012*, the adoption forms an integral part of the annual budget.

Strategic Implications*Operational Plan*

Theme: 2. Sustainable and Prosperous Economy

Key Area of Focus: 2.1.1 Guide and optimise the future economic prosperity of the region

Legal / Statutory Implications

Local Government Regulation 2012, section 120 Criteria for granting concession

RisksStrategic Risks

The following Level 1 and Level 2 (strategic) risks are relevant to the matters considered in this report:

SR47 Inadequate or lack of an appropriate Financial Management Framework (including systems, policies, procedures and controls) in place to adequately minimise risk of fraudulent action and to maximise financial sustainability.

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Risk Assessment

Category	Consequence	Likelihood	Inherent Risk Rating	Treatment of risks	Residual Risk Rating
Financial and Economic Non-compliance with legislative community reporting obligations.	Major	Likely	High	A revenue statement and revenue policy are prepared in accordance with the Local Government Act and Local Government Regulation.	Low

Consultation

Mayor and Councillors, Council's Executive Leadership Team and Revenue Team Leader

Conclusion

The Concessions to Rates and Charges allows for consideration of applicants seeking remissions in general rates, utility charges, special charges or separate charges issued by Council in accordance with Rates Based Financial Assistance Policy.

6.1 Budget 2021-2022 and Long Term Financial Forecast 2021-2022 to 2030-2031 [Closed s.254J(3)(c)]**Executive Officer:** General Manager Council Sustainability**Item Author:** Coordinator Financial Management**Attachments:**

1. Statement of Estimated Financial Position - March 2021 Budget Review
2. Budgeted Financial Statements 2021-2022 to 2023-2024
3. Long Term Financial Forecast for 2021-2022 to 2030-2031
4. 2021-2022 Revenue Statement

This report is **CONFIDENTIAL** in accordance with Section 254J(3)(c) of the *Local Government Regulation 2012*, which permits the meeting to be closed to the public for business relating to the following:

- (c) the local government's budget.

Executive Summary

This report provides Council with a proposed Budget for the 2021-2022 financial year, a proposed Long Term Financial Forecast from 2021-2022 to 2030-2031 and Revenue Statement 2021-2022 for consideration and adoption.

Recommendation

That:

1. Pursuant to section 205 of the *Local Government Regulation 2012*, Council note the statement of the financial operations and financial position of the Council in respect of the previous financial year ("the Statement of Estimated Financial Position") be received and its contents noted for the period ended 30 June 2021; and
2. Pursuant to section 107A of the *Local Government Act 2009* and sections 169 and 170 of the *Local Government Regulation 2012*, Council adopt the following financial statements for the financial years 2021-2022, 2022-2023 and 2023-2024:
 - a) Statement of Comprehensive Income;
 - b) Statement of Financial Position;
 - c) Statement of Cash Flows;
 - d) Statement of Changes in Equity; and
 - e) Measures of Financial Sustainability.
3. Pursuant to sections 169 and 171 of the *Local Government Regulation 2012*, Council adopt the Long Term Financial Forecast 2021-2022 to 2030-2031 as tabled;
4. Pursuant to sections 169(2) and 172 of the *Local Government Regulation 2012*, Council adopt the Revenue Statement 2021-2022 as tabled; and

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5. Pursuant to section 47 of the *Local Government Act 2009* and chapter 3, part 2, division 5 of the *Local Government Regulation 2012*, Council endorse to apply the Code of Competitive Conduct for the 2021-2022 financial year to the following business activities:

- Roads;
- Building Certifying;
- Waste Collection.

Business Activity DefinitionsRoads

This business activity operates as an external competitive contractor for road maintenance and construction. This business activity excludes nominal ownership of the road assets.

Building Certifying

This business activity involves Building Certification services provided to external customers. It excludes regulatory aspects of the function.

Waste Collection

This business activity comprises all aspects of the provision and charging for refuse collection and its disposal, including management of the refuse collection contract.

Estimated Activity Statements

2021-2022 full cost pricing budgets for each business activity are included in the Estimated Activity Statements included with the Budgeted Financial Statements.

Previous Council Considerations / Resolutions

The 2020-2021 Budget was tabled and adopted by Council at the Special Meeting held on 6 July 2020. Subsequent amendments have followed, including:

- Adoption of the 2020-2021 Carry Forward Budget Review at the Ordinary Meeting held on 21 September 2020;
- Adoption of the 2020-2021 September Budget Review at the Ordinary Meeting held on 23 November 2020; and
- Adoption of the 2020-2021 December Budget Review at the Ordinary Meeting held on 9 March 2021.
- Adoption of the 2020-2021 March Budget Review at the Ordinary Meeting held on 8 June 2021

Report / Background

Council's budget preparation process for the 2021-2022 budget has involved a series of discussions with the Mayor, Councillors and staff - where the various components, including but not limited to the Revenue Statement, Register of Fees and Charges, the 2021-2022 Budget, and the 2021-2022 to 2030-2031 Long Term Financial Forecast, prepared by Council officers have been reviewed and revised as necessary.

The underlying intent of this budget is to strengthen Council's financial position while delivering the capital works required to ensure that we can continue to deliver the services provided to the community, at an acceptable level, well into the future.

2021-2022 Budget and 2021-2022 to 2030-2031 Long Term Financial Forecast

In accordance with section 169 of the *Local Government Regulation 2012* (the Regulation), Council is required to prepare an annual budget that is consistent with its 5-Year Corporate Plan and annual Operational Plan.

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In accordance with section 107A of the *Local Government Act 2009* (the Act), Council is required to consider the budget presented by the Mayor and, by resolution, adopt the budget with or without amendment.

A process has been undertaken within Council to develop the 2021-2022 Budget over several months with a number of Council budget meeting/workshops held as part of the process. During these budget meetings Council considered all aspects of the development of the budget and long term financial forecast including:

- Revenue and rating strategies;
- Provision of funding for operational expenditure;
- Provision of funding for capital expenditure;
- Funding strategies including use of borrowings;
- Use of assumptions in the long term financial forecast; and
- Performance of forecasts against the key measures of financial sustainability.

The resulting 2021-2022 Budget and 2021-2022 to 2030-2031 Long Term Financial Forecast demonstrate a financially sustainable position.

A set of budgeted financial statements for the financial years 2021-2022, 2022-2023 and 2023-2024 in the format prescribed by section 169 of the Regulation is contained at Attachment 2.

A Long Term Financial Forecast for 2021-2022 to 2030-2031 in the format prescribed by section 171 of the Regulation is contained at Attachment 3.

Statement of Estimated Financial Position

In accordance with section 205 of the Regulation, a Statement of Estimated Financial Position for the previous financial year must be presented at the local government's annual budget meeting. It is estimated that the financial operations for the balance of the 2020-2021 financial year will be as per the amended budget adopted at the March 2021 Budget Review contained at Attachment 1.

Code of Competitive Conduct

Section 47 of the Act, requires Council to apply the code of competitive conduct to building certifying activities, road activities (where more than one supplier is able to perform the works) and waste collection.

The 2021-2022 full cost pricing budgets for each business activity are included in the Estimated Activity Statements included with the Budgeted Financial Statements at Attachment 2.

Revenue Statement

Council is required to produce a Revenue Statement to accompany the budget each year. The Revenue Statement is an explanatory statement outlining and explaining the revenue measures adopted in the annual budget and is produced in accordance with the Revenue Policy. The Revenue Statement 2021-2022 applies to the financial year ending 30 June 2022 as contained as Attachment 4.

The proposed Revenue Statement for 2021-2022 has been based on the template provided by Council's legal advisors, King and Company and is current with no proposed changes.

Justice and other Legislation (Covid-19 Emergency Response) Amendment Bill 2020

On 25 May 2019, the *Justice and other Legislation (Covid-19 Emergency Response) Amendment Bill 2020* was passed. It will have an effect on Local Government in providing the ability to review or implement rates and charges outside of the usual budget meetings.

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On 20 April 2021, the Queensland Parliament passed some further temporary COVID safe measures for local governments through the *COVID-19 Emergency Response and Other Legislation Amendment Bill 2021*.

This legislation allows for a Local Government to make resolutions about rates and charges for the financial year 2021-2022 outside of the formal budget meeting protocol. The section, which provides this power is 94B.

Section 94 of the Regulation requires that a local government must resolve to levy special rates and charges and provide a plan connected to the service, facility and activity which will be funded from the special levy or charge as part of the budget process.

Section 94B requires a plan be developed to meet the requirements of section 94(2) as part of an extraordinary resolution made outside of the ordinary budget meeting process see generally proposed section 94B(7). This would indicate that the ability to impose rates and charges under section 94B should be viewed in the same way as Council would view special rates and charges.

Any decision made under section 94B is an extraordinary decision outside of the budget meeting process and overrides any decisions made during the budget meeting process. See generally section 94B(8). This allows Council to consider the impacts of COVID-19 and prepare a plan to address the identified impact, which can be addressed in the interest of the public by additional rates and charges under section 94B.

The plan which is required to be prepared under section 94(2)(b) must provide information about the overall facility or activity to which any additional rates and charges will be applied.

The applicability of the amendment is through until 30 June 2022.

Budget / Financial Implications

Not applicable.

Strategic Implications*Operational Plan*

Theme: 3. Open and Responsive Government

Key Area of Focus: 3.1.2 Provide streamlined and practical regulatory services that deliver improved access for the community

Legal / Statutory Implications

Section 169 of the *Local Government Regulation 2012*:

Preparation and content of budget

- (1) A local government's budget for each financial year must:
 - (a) be prepared on an accrual basis; and
 - (b) include statements of the following for the financial year for which it is prepared and the next 2 financial years:
 - (i) financial position;
 - (ii) cash flow;
 - (iii) income and expenditure;
 - (iv) changes in equity.
- (2) The budget must also include:

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- (a) a long-term financial forecast; and
- (b) a revenue statement; and
- (c) a revenue policy.
- (3) The statement of income and expenditure must state each of the following:
 - (a) rates and utility charges excluding discounts and rebates;
 - (b) contributions from developers;
 - (c) fees and charges;
 - (d) interest;
 - (e) grants and subsidies;
 - (f) depreciation;
 - (g) finance costs;
 - (h) net result;
 - (i) the estimated costs of—
 - (i) the local government's significant business activities carried on using a full cost pricing basis; and
 - (ii) the activities of the local government's commercial business units; and
 - (iii) the local government's significant business activities.
- (4) The budget must include each of the relevant measures of financial sustainability for the financial year for which it is prepared and the next 9 financial years.
- (5) The relevant measures of financial sustainability are the following measures as described in the financial management (sustainability) guideline:
 - (a) asset sustainability ratio;
 - (b) net financial liabilities ratio;
 - (c) operating surplus ratio.
- (6) The budget must include the total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget.
- (7) For calculating the rates and utility charges levied for a financial year, any discounts and rebates must be excluded.
- (8) The budget must be consistent with the following documents of the local government:
 - (a) its 5-year corporate plan;
 - (b) its annual operational plan

Section 171 of the *Local Government Regulation 2012*:

Long-term financial forecast

- (1) A local government's long-term financial forecast is a forecast, covering a period of at least 10 years, of the following for each year during the period of the forecast:
 - (a) income of the local government;
 - (b) expenditure of the local government;
 - (c) the value of assets, liabilities and equity of the local government.
- (2) The local government must:
 - (a) consider its long-term financial forecast before planning new borrowings; and
 - (b) review its long-term financial forecast annually.

Risks

Strategic Risks

The following Level 1 and Level 2 (strategic) risks are relevant to the matters considered in this report:

SR47 Inadequate or lack of an appropriate Financial Management Framework (including systems, policies, procedures and controls) in place to adequately minimise risk of fraudulent action and to maximise financial sustainability.

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Risk Assessment

Category	Consequence	Likelihood	Inherent Risk Rating	Treatment of risks	Residual Risk Rating
Financial and Economic Failure to ensure annual budget is delivered in accordance with internal and legislative timeframes.	Major	Likely	High	<ul style="list-style-type: none"> Budget is prepared by suitably qualified and experienced staff Budget packs facilitate the collection of required budget information from each department Budget timetable is developed and endorsed by the Executive Team and Council New initiatives require completion of a business case A rating category information statement is issued with rate notices A revenue statement and revenue policy are prepared in accordance with the Local Government Act and Regulation Rates and charges information is available on Council's website The revenue statement and revenue policy are published in the Community Budget Report 	Low

Consultation

Mayor and Councillors, Council's Executive Leadership and Council Sustainability Teams.

Conclusion

The proposed Budget for the 2021-2022 financial year, proposed Long Term Financial Forecast from 2021-2022 to 2030-2031 and proposed 2021-2022 Revenue Statement are presented to Council for consideration and adoption.

Financial Performance and Position

Budget Review

MARCH 2021



scenicrim.qld.gov.au



Executive Summary

This budget review includes a few significant transactions worth highlighting up front:

- Refinancing of Councils existing loans for an upfront refinancing cost of \$3.946 million
- \$15 million new borrowing conditional on the refinancing of existing loans above
- \$15 million new capital expenditure conditional on the new borrowings above
- New Qld Bushfires Local Economic Recovery (QBLER) grants of:
 - Operating revenue \$809 thousand
 - Operating expenditure \$867 thousand (Binna Bunna Lodge and Community Facility Upgrades)
 - Capital revenue \$600 thousand
 - Capital expenditure \$616 thousand (Vonda Youngman Community Centre Upgrade)

Councils budgeted **operating deficit** has increased by \$3.032 million (3.6%) as a result of the proposed amendments contained within the 2020-2021 March Budget Review. However, this has been largely impacted by the refinancing costs of Council existing loans, \$3.946 million, included in the Budget amendments. If not for this adjustment, the impact would be a \$0.913 million (1.1%) improvement to the operating margin. (Important to note that Council would still be in a deficit position of -\$2.306 million and -2.8%. This deficit is part of a planned strategy of to stimulate the economy of the region through a number of economic initiatives.)

Materials and Services have increased by \$0.507 million due to QBLER grant operating expenditure \$867 thousand and transfers from employee expenses \$261 thousand offset by net savings of \$621 thousand.

Capital expenditure has increased by \$14.739 million largely due to:

1. \$15 million new capital expenditure conditional on the new borrowings
2. \$0.616 million QBLER grant
3. \$0.877 million net reduction in Councils capital program identified to assist with 2022 Budget Long Term Financial Forecast cash position.

Proceeds from asset sales has decreased by \$1.368 million as the anticipated asset sales planned for this financial year have not occurred. These asset sales are intended to take place in the new financial year and shall be added to the budget year of the 2022 Budget.

The **Cash Position** in this review has declined by -\$2.768 million. Again this is been largely impacted by the refinancing costs of Council existing loans. Without this transaction the impact of the rest of the amendments would be to increase cash by \$1.178 million. This has resulted from:

- Improvement in operating margin of \$0.913 million
- Increased capital expenditure (\$14.739) million
- Reduced land sales (\$1.368) million
- New borrowings \$15 million
- Increased Capital Grants \$1.372 million

The process for the drawing down the Borrowings this financial year is:

- Queensland Treasury Corporation (QTC) Credit Review to be completed
- QTC / Department of Local Government, Racing and Multicultural Affairs to approve Councils Borrowings
- Council to reconsider revised refinancing offer from QTC
- Council to request drawdown of approved borrowings from QTC

Contained in the report are the statutory financial statements and sustainability indicators that are required to be adopted as part of the budget along with additional commentary as to the March Budget amendments for purposes of clarity and transparency.

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FINANCIAL STATEMENTS

Scenic Rim Regional Council
Budgeted Financial Statements

STATEMENT OF COMPREHENSIVE INCOME	Original Budget 2020/21 \$'000	Orig Budget + CF 2020/21 \$'000	Budget Review 1 2020/21 \$'000	Budget Review 2 2020/21 \$'000	Budget Review 3 2020/21 \$'000	Forecast 2021/22 \$'000	Forecast 2022/23 \$'000	Movement BR2→BR3 \$'000	Note
Income									
Revenue									
Recurrent Revenue									
Gross Rates and Utility Charges	57,436	57,436	57,166	57,166	57,066	60,046	62,776	-100	1
Discounts and Pensioner Remissions	-1,763	-1,763	-1,803	-1,803	-1,803	-1,843	-1,927	0	
Fees & Charges	4,818	4,818	5,033	5,033	5,286	5,037	5,266	253	2
Interest Received	1,593	1,593	1,190	1,190	1,190	1,621	1,670	0	
Sales of Contract and Recoverable Works	4,614	4,704	4,704	5,004	5,304	4,765	4,921	300	3
Share of Profit from Associate	1,889	1,889	1,889	1,889	1,889	2,388	2,553	0	
Other Revenue	4,943	4,943	5,035	4,687	4,787	5,286	5,498	100	4
Operating Grants, Subsidies, Contributions and Donat	6,899	7,433	8,638	9,039	9,605	4,606	4,689	566	5
Total Recurrent Revenue	80,429	81,053	81,853	82,205	83,325	81,907	85,445	1,119	
Capital Revenue									
Capital Grants, Subsidies, Contributions and Donation	10,756	16,346	24,351	24,419	25,051	7,545	6,812	632	6
Contributions from Developers	2,260	2,260	2,260	2,260	3,000	2,305	2,351	740	7
Total Capital Revenue	13,016	18,606	26,611	26,679	28,051	9,850	9,163	1,372	
Total Revenue	93,445	99,660	108,464	108,884	111,376	91,757	94,608	2,491	
Total Income	93,445	99,660	108,464	108,884	111,376	91,757	94,608	2,491	
Expenses									
Recurrent Expenses									
Employee Expenses	32,186	32,186	32,331	32,104	31,803	33,066	34,233	-301	8
Materials & Services	31,399	32,590	34,498	35,049	35,556	30,521	31,533	507	9
Finance Costs	1,278	1,278	1,278	1,278	5,223	1,122	1,105	3,946	10
Depreciation & Amortisation	16,993	16,993	16,993	16,993	16,993	17,673	18,380	0	
Total Recurrent Expenses	81,856	83,047	85,099	85,424	89,576	82,382	85,251	4,152	
Total Expenses	81,856	83,047	85,099	85,424	89,576	82,382	85,251	4,152	
Net Result	11,588	16,613	23,364	23,461	21,800	9,375	9,358	-1,661	
Operating Revenue (Recurrent Revenue)	80,429	81,053	81,853	82,205	83,325	81,907	85,445	1,120	
Operating Expenses (Recurrent Expenses)	81,856	83,047	85,099	85,424	89,576	82,382	85,251	4,152	
Operating Result (Recurrent Result)	-1,428	-1,993	-3,247	-3,218	-6,251	-475	195	-3,032	

Scenic Rim Regional Council
Budgeted Financial Statements

STATEMENT OF FINANCIAL POSITION

	Original Budget 2020/21 \$'000	Orig Budget + CF 2020/21 \$'000	Budget Review 1 2020/21 \$'000	Budget Review 2 2020/21 \$'000	Budget Review 3 2020/21 \$'000	Forecast 2021/22 \$'000	Forecast 2022/23 \$'000	Movement BR2→BR3 \$'000	Note
ASSETS									
Current Assets									
Cash & Cash Equivalents	26,098	25,381	24,044	23,996	21,228	20,162	20,880	-2,768	11
Trade & Other Receivables	5,600	5,600	5,600	5,600	5,600	5,600	5,600	0	
Inventories	900	900	900	900	900	900	900	0	
Other Assets	690	690	690	690	690	690	690	0	
Total Current Assets	33,288	32,571	31,234	31,186	28,418	27,352	28,070	-2,768	
Non-Current Assets									
Trade & Other Receivables	14,676	14,676	14,676	14,676	14,676	14,676	14,676	0	
Property, Plant & Equipment	948,098	933,056	938,426	938,570	954,677	982,877	1,011,417	16,107	12
Investment in Associate	36,887	36,993	36,892	36,892	36,892	38,248	39,144	0	
Total Non-Current Assets	999,661	984,725	989,994	990,138	1,006,245	1,035,801	1,065,237	16,107	
TOTAL ASSETS	1,032,949	1,017,296	1,021,228	1,021,324	1,034,663	1,063,153	1,093,307	13,339	
LIABILITIES									
Current Liabilities									
Trade & Other Payables	4,500	4,500	4,500	4,500	4,500	4,500	4,500	0	
Borrowings	2,270	2,270	2,270	2,270	2,270	2,799	3,015	0	
Provisions	10,400	10,400	10,400	10,400	10,400	10,400	10,400	0	
Total Current Liabilities	17,170	17,170	17,170	17,170	17,170	17,699	17,915	0	
Non-Current Liabilities									
Borrowings	28,692	28,667	28,667	28,667	43,666	43,290	44,339	14,999	13
Provisions	1,841	4,206	4,219	4,219	4,219	4,219	4,219	0	
Total Non-Current Liabilities	30,533	32,873	32,886	32,886	47,885	47,509	48,558	14,999	
TOTAL LIABILITIES	47,703	50,043	50,056	50,056	65,055	65,208	66,473	14,999	
Net Assets	985,246	967,253	971,172	971,268	969,608	997,945	1,026,834	-1,660	
EQUITY									
Asset Revaluation Surplus	312,215	297,328	297,002	297,002	297,002	315,964	335,495	0	
Accumulated Surplus	673,031	669,925	674,170	674,266	672,606	681,981	691,339	-1,660	
Total Equity	985,246	967,253	971,172	971,268	969,608	997,945	1,026,834	-1,660	

Scenic Rim Regional Council
Budgeted Financial Statements

STATEMENT OF CASH FLOWS

	Original Budget 2020/21 \$'000	Orig Budget + CF 2020/21 \$'000	Budget Review 1 2020/21 \$'000	Budget Review 2 2020/21 \$'000	Budget Review 3 2020/21 \$'000	Forecast 2021/22 \$'000	Forecast 2022/23 \$'000	Movement BR2→BR3 \$'000	Note
Cash Flows from Operating Activities									
Receipts from Customers	70,048	71,824	73,266	73,218	73,772	73,291	76,533	554	1,2,3,4
Payments to Suppliers and Employees	-63,763	-70,969	-75,306	-75,630	-75,837	-63,768	-65,951	-207	8,9
	6,285	855	-2,040	-2,412	-2,065	9,523	10,582	347	
Receipts:									
Interest Received	1,593	1,593	1,190	1,190	1,190	1,621	1,670	0	
Operating Grants, Subsidies, Contributions and Donations	6,899	7,434	8,639	9,040	9,606	4,606	4,689	566	5
Payments:									
Interest Expense	-1,100	-1,100	-1,100	-1,100	-5,046	-941	-920	-3,946	10
Net Cash Inflow / (Outflow) from Operating Activities	13,677	8,782	6,689	6,718	3,685	14,810	16,021	-3,033	
Cash Flows from Investing Activities									
Receipts:									
Proceeds from Sale of Property, Plant & Equipment	2,010	2,621	2,621	2,621	1,253	1,930	3,030	-1,368	12
Dividend Received from Associate	1,657	1,657	1,657	1,657	1,657	1,032	1,657	0	
Capital Grants, Subsidies, Contributions and Donations	13,016	18,606	26,611	26,679	28,051	9,850	9,163	1,372	6,7
Payments:									
Payments for Property, Plant & Equipment	-22,434	-46,111	-53,360	-53,505	-68,244	-28,841	-30,419	-14,739	12
Net Cash Inflow / (Outflow) from Investing Activities	-5,751	-23,227	-22,471	-22,548	-37,283	-16,029	-16,569	-14,735	
Cash Flows from Financing Activities									
Receipts:									
Proceeds from Borrowings	1,500	1,500	1,500	1,500	16,500	2,500	4,064	15,000	13
Payments:									
Repayment of Borrowings	-2,131	-2,131	-2,131	-2,131	-2,131	-2,347	-2,799	0	
Net Cash Flow inflow / (Outflow) from Financing Activities	-631	-631	-631	-631	14,369	153	1,265	15,000	
Net Increase/(Decrease) in Cash	7,295	-15,076	-16,413	-16,461	-19,229	-1,066	717	-2,768	
plus: Cash & Cash Equivalents - beginning of year	18,803	40,457	40,457	40,457	40,457	21,228	20,162	0	
Cash & Cash Equivalents - end of the year	26,098	25,381	24,044	23,996	21,228	20,162	20,880	-2,768	

Scenic Rim Regional Council
Budgeted Financial Statements

STATEMENT OF CHANGES IN EQUITY	Original Budget 2020/21 \$'000	Orig Budget + CF 2020/21 \$'000	Budget Review 1 2020/21 \$'000	Budget Review 2 2020/21 \$'000	Budget Review 3 2020/21 \$'000	Forecast 2021/22 \$'000	Forecast 2022/23 \$'000	Movement BR2→BR3 \$'000
Accumulated Surplus								
Opening Balance	661,442	653,311	650,805	650,805	650,805	672,606	681,981	0
Net Operating Result for the Year	11,589	16,613	23,364	23,461	21,800	9,375	9,358	-1,661
Closing Balance	673,031	669,924	674,170	674,266	672,606	681,981	691,339	-1,661
Asset Revaluation Surplus								
Opening Balance	293,692	278,805	278,805	278,805	278,805	297,002	315,964	0
Asset Revaluation Adjustments	18,523	18,523	18,197	18,197	18,197	18,962	19,531	0
Closing Balance	312,215	297,328	297,002	297,002	297,002	315,964	335,495	0
Total Equity								
Opening Balance	955,134	932,116	929,610	929,610	929,610	969,608	997,945	0
Net Operating Result for the Year	11,589	16,613	23,364	23,461	21,800	9,375	9,358	-1,661
Asset Revaluation Adjustments	18,523	18,523	18,197	18,197	18,197	18,962	19,531	0
Closing Balance	985,246	967,252	971,172	971,268	969,608	997,945	1,026,834	-1,661

INDICATORS

Scenic Rim Regional Council
Long Term Financial Forecast

RELEVANT MEASURES OF FINANCIAL SUSTAINABILITY

	Original Budget 2020/21	Orig Budget + CF 2020/21	Budget Review 1 2020/21	Budget Review 2 2020/21	Budget Review 3 2020/21	Projected Years								
						2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Measures per S169(5) of the Local Government Regulation 2012														
Operating Surplus Ratio (Target 0 - 10%) <i>(Net result (excluding capital item) / recurrent revenue)</i>	-1.8%	-2.5%	-4.0%	-3.9%	-7.5%	-0.6%	0.2%	1.1%	1.7%	2.2%	2.7%	3.3%	3.8%	4.4%
Net Financial Liabilities Ratio (Target <= 60%) <i>((Total liabilities less current assets) / recurrent revenue)</i>	17.9%	21.6%	23.2%	23.3%	44.0%	46.2%	44.9%	43.4%	38.7%	35.6%	31.2%	28.9%	23.7%	16.8%
Asset Sustainability Ratio (Target > 90%) <i>(Capital renewals on infrastructure assets / infrastructure depreciation)</i>	74.8%	111.2%	125.9%	125.9%	120.3%	77.8%	85.0%	107.4%	99.3%	87.0%	94.1%	90.0%	96.5%	81.0%
Additional measures per SRRC Financial Sustainability Strategy 2016-2025														
Cash Holdings Ratio (Target > 3) <i>(Cash / ((Operating Expenditure less Depreciation Expense)/12 months))</i>	4.8	4.6	4.2	4.2	3.5	3.7	3.7	3.0	2.9	2.6	2.5	2.6	2.7	3.1
Current Ratio (Target > 1.1) <i>(Current Assets / Current Liabilities)</i>	1.9	1.9	1.8	1.8	1.7	1.5	1.6	1.4	1.4	1.3	1.3	1.4	1.4	1.6
Debt Service Cover Ratio (Target > 5) <i>((Operating Result + Interest Expense + Depreciation - Profit from Associate + Dividend from Associate) / (Interest Expense + Previous Year Current Loans Outstanding))</i>	5.2	5.0	4.6	4.6	3.7	5.0	5.0	5.0	5.8	6.1	6.5	7.0	8.1	8.8



OTHER INFORMATION

Scenic Rim Regional Council
Budgeted Financial Statements

ESTIMATED ACTIVITY STATEMENT

	Original Budget 2020/21 \$'000	Orig Budget + CF 2020/21 \$'000	Budget Review 1 2020/21 \$'000	Budget Review 2 2020/21 \$'000	Budget Review 3 2020/21 \$'000	Forecast 2021/22 \$'000	Forecast 2022/23 \$'000
ROADS ACTIVITY							
Revenue payable to:							
Scenic Rim Regional Council	4,494	4,584	4,584	4,584	4,884	4,606	4,722
Other Parties	0	0	0	0	0	0	0
Expenditure							
Direct	3,771	3,771	3,771	3,771	3,946	3,847	3,924
Overhead Allocation	431	431	431	431	431	439	448
Net Result	292	382	382	382	507	320	350
Community Service Obligations	0	0	0	0	0	0	0
BUILDING CERTIFYING ACTIVITY							
Revenue payable to:							
Scenic Rim Regional Council	452	452	452	452	452	463	475
Other Parties	0	0	0	0	0	0	0
Expenditure							
Direct	340	340	340	340	340	347	354
Overhead Allocation	216	216	216	216	216	220	225
Net Result	-105	-105	-105	-105	-105	-105	-104
Community Service Obligations	0	0	0	0	0	0	0
WASTE COLLECTION ACTIVITY							
Revenue payable to:							
Scenic Rim Regional Council	5,694	5,694	5,724	5,724	5,724	5,837	5,983
Other Parties	0	0	0	0	0	0	0
Expenditure							
Direct	4,096	4,096	4,158	4,158	4,207	4,177	4,261
Overhead Allocation	531	531	531	531	531	542	553
Net Result	1,067	1,067	1,035	1,035	986	1,117	1,169
Community Service Obligations	0	0	0	0	0	0	0

Reference Notes 1 - Budgeted Financial Statements

Note 1 - Gross Rates and Utility Charges - Adjusted due to lower growth than anticipated

Note 2 - Fee and Charges - Plumbing Certification - Increased activity due to uptake of Government subsidies \$226k

Note 3 - Sales of Contract Works and Recoverable Works - TMR have indicated additional work likely.

Note 4 - Other Revenue - Waste Landfill - Increase in waste tonnage received from Logan City Council

Note 5 - Operating Grants and Subsidies

Community Development - New Qld Bushfires Local Economic Recovery Grants (Community Facility Upgrades) \$809k

Road Maintenance - Reduction in anticipated Disaster Damage Subsidies (\$295k)

Note 6 - Capital Grants and Subsidies

Community Development - New Qld Bushfires Local Economic Recovery Grants (Vonda Youngman Community Centre Upgrade) \$600k

Parks and Landscape Maintenance - Donation from Tamborine Botanic Gardens for irrigation works \$32k

Note 7 - Contributions from Developers - Development Assessment - Increase to anticipated Infrastructure Charges

Note 8 - Employee Expenses

Transfer of budgets between employee expenses and materials and services - (\$261k)

Parks and Landscape Maintenance - To fund use of contractors to perform operational works (\$56k)

Governance - To fund Temporary Governance Officer (\$22k)

Asset Management - To fund specialist input (\$36k)

Financial Management - To fund Management Accountant support (\$38k)

Accounts Payable - To fund Procurement Review (\$37k)

Road Corridor Management - To fund use of contractors to perform works (\$72k)

Adjustments to operating recoveries (\$14k)

Road Corridor Management - Reduced budget (\$113k)

Road Maintenance - Emergency works due to rain event in March \$99k

Note 9 - Materials and Services

Amendments associated with grant/revenue funded projects - \$866k

Community Development - New Qld Bushfires Local Economic Recovery Grants (Community Facility Upgrades) \$866k

Transfer of budgets between employee expenses and materials and services - \$261k

As per above - \$261k

Other materials and services amendments - (\$479k)

Fleet - Increase to IPH Recoveries (\$755k)

VATV - Increase in Public engagement sessions/ grant applications / approved grant requirements and delivery \$56k

Road Maintenance - Emergency works due to rain event in March \$170k

Governance - Legal expenses \$50k

Note 10 - Finance Costs

Cost of refinancing existing loans with QTC

Note 11 - Cash & Cash Equivalents - Reduced operating deficit (\$1.7M), Increased capital expenditure (\$14.7M), Reduced land sales (\$1.4M), New borrowings (\$15M)

Note 12 - Property, Plant and Equipment - Increased capital expenditure \$14.7M and reduced land sales \$1.4M

Note 13 - Borrowings - New borrowings conditional on refinancing of existing loans

Reference Notes 2 - Detailed Capital Budget Review Amendments

Section	2020-2021 Budget Review 2	2020-2021 Budget Review 3	Movement	Comment
201 - Council Wide Transactions				
NEW - Additional Capital Projects (\$15m loan funded)	\$0	\$15,000,000	\$15,000,000	Additional Capital Projects (\$15m loan funded)
	\$0	\$15,000,000	\$15,000,000	
210 - Libraries				
9001288 - Purchase of Demountable Building to extend Beaudesert Library	\$52,740	\$52,740	\$0	
9006810 - Books and Related Materials - Grant Expenditure	\$264,132	\$264,132	\$0	
	\$316,872	\$316,872	\$0	
211 - Cultural Services				
9000976 - Scenic Rim Story Maker Project	\$153,560	\$153,560	\$0	
9001396 - Stage coms systems Beaudesert	\$8,000	\$8,000	\$0	
9001397 - Replace Boonah Lighting console	\$14,000	\$14,000	\$0	
9001398 - Projection System Upgrade - Beaudesert Auditorium	\$27,000	\$27,000	\$0	
9001399 - Projection System Upgrade - Boonah Auditorium	\$32,000	\$32,000	\$0	
9001441 - Replace audio console Beaudesert	\$7,000	\$7,000	\$0	
	\$241,560	\$241,560	\$0	
223 - Facilities Maintenance				
9000755 - Region Wide Picnic Shelter Replacement Program	\$65,375	\$65,375	\$0	
9001041 - Canungra Depot Relocation	\$57,993	\$57,993	\$0	
9001145 - Boonah Cultural Centre - Install Double Roller Doors	\$53	\$53	\$0	
9001215 - Beaudesert Admin-Lighting Upgrade - Building complex	\$5,361	\$5,361	\$0	
9001236 - Public Lighting-Install Safety Switch's	\$1,950	\$1,950	\$0	
9001241 - Touch Tag Upgrade-Geissmann Oval and Moriarty Park	\$16,869	\$16,869	\$0	
9001319 - Beaudesert Admin Building and the Centre - Combined	\$1,753	\$1,753	\$0	
9001323 - Beaudesert Admin Building - Level 4 Fire Services Control	\$1,944	\$1,944	\$0	
9001324 - Tamborine Mt Library - Service desk and office modification	\$22,568	\$22,568	\$0	
9001332 - Beaudesert Pool - Replace shade structures (western end)	\$33,981	\$33,981	\$0	
9001336 - Vonda Youngman Community Centre - Upgrade rigging	\$48,344	\$48,344	\$0	
9001339 - Beaudesert Admin Building Layout - Refresh and Reconfigure	\$20,786	\$20,786	\$0	
9001340 - Kalbar Civic Centre -Playground upgrade	\$6,896	\$6,896	\$0	
9001341 - Memorial park -Playground upgrade	\$782	\$782	\$0	
9001365 - Renewal of Existing Two Way System	\$40,000	\$0	(\$40,000)	Transfer to lake Moogerah
9001380 - New Canungra Depot Ice Machine	\$6,697	\$6,697	\$0	
9001400 - Tamborine Memorial Old School - Renew painting (external)	\$16,000	\$16,000	\$0	
9001401 - Tamborine Memorial Old School - Renew roofing (lithium)	\$15,625	\$15,625	\$0	
9001402 - Beaudesert Pool - Upgrade lighting	\$29,064	\$29,064	\$0	
9001403 - Boonah Cultural Centre - Renew carpet (Teviot Room)	\$20,000	\$20,000	\$0	
9001404 - Kooralbyn Community Centre - Interior and Exterior	\$20,000	\$20,000	\$0	
9001405 - Kooralbyn Community Centre - Upgrade lighting	\$20,000	\$20,000	\$0	
9001406 - Coronation Park - Paint Pedestrian Bridge and replace	\$20,000	\$20,000	\$0	
9001407 - Beaudesert Depot -Workshop Office Refurbishment	\$25,000	\$25,000	\$0	
9001408 - Boonah Cultural Centre - Key system and Swipe Card	\$25,000	\$25,000	\$0	
9001409 - Boonah Cultural Centre - Renew carpet (auditorium)	\$30,000	\$30,000	\$0	
9001410 - Selwyn Park - Upgrade Shower Rooms	\$35,000	\$35,000	\$0	
9001411 - Property & light pole replacement program	\$40,000	\$0	(\$40,000)	Assigned to Lake Moogerah for Property and Light Pole replacement
9001412 - Jim Newton Building - Replace roof sheeting	\$50,000	\$50,000	\$0	
9001413 - Tamborine Mt Pool - New salt chlorine generator	\$41,141	\$41,141	\$0	
9001414 - Regional libraries - Replace book shelving	\$56,131	\$56,131	\$0	
9001415 - Moriarty Park Community Centre - Replace roof sheeting	\$77,566	\$77,566	\$0	
9001416 - Lake Moogerah Electrical Safety Upgrade	\$200,000	\$280,000	\$80,000	Funded through transfers from 9001365 and 9001411
9001458 - Sharp Park, Witheren Public Amenities Block	\$220,000	\$220,000	\$0	
9001459 - Selwyn Park, Beaudesert Public Amenities Block	\$195,000	\$195,000	\$0	
9001460 - Coronation Park, Boonah Public Amenities Block	\$230,000	\$230,000	\$0	
9001461 - Geissmann Oval, Tamborine Mountain Public Amenities	\$250,000	\$250,000	\$0	
9001462 - EM Tilley Park, Rathdowney Public Amenities Block	\$150,000	\$150,000	\$0	
9001463 - Staffsmitth Park, Tamborine Mountain Public Amenities	\$150,000	\$150,000	\$0	
9001464 - Lake Moogerah Camp Site Amenities Upgrades	\$2,148,000	\$2,148,000	\$0	
	\$4,394,879	\$4,394,879	\$0	
225 - Parks and Landscape Maintenance				
9000433 - Botanic Gardens Capital Support	\$30,000	\$30,000	\$0	
9001342 - Jubilee Park - Renew front gardens	\$9,600	\$9,600	\$0	
9001343 - Collins Park - Garden Landscape (Stage 1)	\$12,200	\$12,200	\$0	
9001345 - Corner of Railway Street and Yeates Avenue - Garden	\$24,900	\$24,900	\$0	
9001346 - DJ Smith Park - Relocate wagon & install new cover	\$1,425	\$1,425	\$0	
9001347 - Beaudesert Township - Northern entry (Stage 4)	\$32,200	\$32,200	\$0	
9001349 - Canungra Cemetery - Replace existing shelter shed	\$68,375	\$68,375	\$0	
9001378 - Install Bore D J Smith Park	\$30,000	\$30,000	\$0	
9001420 - D.J. Smith Park - Rectification underground services	\$20,000	\$20,000	\$0	
9001421 - Various Park and Roadsides - Planting of steep areas	\$20,000	\$20,000	\$0	
9001422 - Peak Mountain View Park - Gardens to compliment	\$25,000	\$25,000	\$0	
9001423 - Annabelle Park and Scenic Rise Roundabouts	\$27,000	\$17,000	(\$10,000)	Anticipated cost less than estimated additional funding to 9001427 Jubilee Park

Reference Notes 2 - Detailed Capital Budget Review Amendments

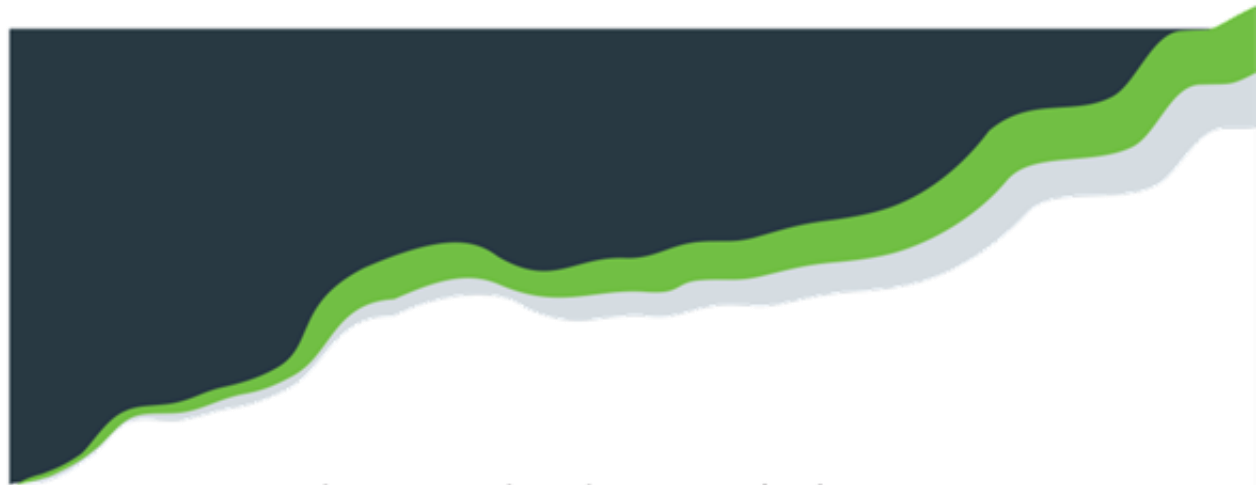
Section	2020-2021 Budget Review 2	2020-2021 Budget Review 3	Movement	Comment
9001424 - TM Botanical Gardens - Irrigation Replacements	\$30,000	\$62,393	\$32,393	Additional funding of \$35,632 (incl GST) provided by Tamborine Botanic Gardens Inc. in operating revenue
9001425 - Fassifern Reserve - Fencing	\$60,000	\$60,000	\$0	
9001427 - Jubilee Park - Renew front gardens	\$133,000	\$143,000	\$10,000	Additional funding required for this project based on estimates, funded by reduction in 9001423 Annabelle Park.
9001447 - Fassifern Reserve Pioneer Gravesite Preservation	\$39,000	\$39,000	\$0	
230 - Waste Landfill - Central	\$562,700	\$595,093	\$32,393	
9001083 - Plant Storage Bays and Bunded Wash/Maintenance	\$97,000	\$97,000	\$0	
9001156 - New Landfill Cell - Central	\$80,000	\$80,000	\$0	
9001254 - Closed landfill additional monitoring bores	\$33,000	\$33,000	\$0	
9001310 - Evaporative Technology (leachate management)	\$200,000	\$200,000	\$0	
9001311 - Central - Concrete Stockpile processing	\$144,000	\$144,000	\$0	
9001434 - Central - entry system upgrade	\$20,000	\$20,000	\$0	
9001435 - Central - new Landfill cell (design)	\$51,000	\$51,000	\$0	
9001436 - Central - Litter Controls	\$60,000	\$60,000	\$0	
265 - Property Management	\$685,000	\$685,000	\$0	
9001165 - Sport & Recreation Capital Works Funding Pool	\$100,000	\$100,000	\$0	
9001264 - Sport & Recreation Specific Project Funding	\$400,000	\$400,000	\$0	
9001442 - Lupton Road, Beaudesert Land Acquisition	\$1,500,000	\$1,500,000	\$0	
279 - Waste Transfer Stations	\$2,000,000	\$2,000,000	\$0	
9001313 - Peak Crossing - Upgrade amenities	\$6,200	\$6,200	\$0	
9001377 - Canungra Transfer Station New Automatic Entrance	\$127,000	\$127,000	\$0	
9001437 - Waste Collection Access (turning) areas	\$15,000	\$15,000	\$0	
9001438 - Tamborine retaining wall	\$30,000	\$30,000	\$0	
9001439 - Canungra Bay Structure Repair	\$30,000	\$30,000	\$0	
9001440 - CCTV and Lighting installs	\$50,000	\$50,000	\$0	
280 - Vibrant and Active Towns and Villages	\$258,200	\$258,200	\$0	
9001056 - Boonah Town Centre Precinct Development	\$526,270	\$676,270	\$150,000	Due to street trees and a number of major design changes at a late stage in the project delivery.
9001187 - Footpath Upgrade 41-57 High St - Western Verge	\$30,000	\$30,000	\$0	
9001266 - Beaudesert Library Business Case and Design	\$255,318	\$255,318	\$0	
9001314 - Beaudesert Business Park Development	\$8,952,575	\$8,952,575	\$0	
9001315 - Beaudesert Town Centre Drainage Improvements	\$532,619	\$532,619	\$0	
9001316 - Beaudesert Town Centre Transport Improvements (\$913,701	\$913,701	\$0	
9001317 - Tamborine Mountain Infrastructure	\$542,456	\$542,456	\$0	
9001389 - Boonah Town Centre - CCTV (CDG1539)	\$33,333	\$33,333	\$0	
9001432 - Beaudesert Community Hub & Regional Library Edu	\$74,000	\$74,000	\$0	
9001433 - Beaudesert Town Centre Transport Improvements (\$1,459,000	\$1,459,000	\$0	
9001445 - SCENIC RIM Public Art - Entrance to Beaudesert	\$40,000	\$40,000	\$0	
9001448 - Tiny Tots Playground, Boonah - Church Street, Boon	\$95,000	\$95,000	\$0	
9001449 - Tamborine Memorial Park - Waterford Tamborine R	\$95,000	\$95,000	\$0	
289 - Road Maintenance	\$13,549,272	\$13,699,272	\$150,000	
9000611 - Minor Works less than \$100,000	\$125,000	\$103,000	(\$22,000)	Adjustment for Grace St Minor Works
9001373 - Brisbane Street South - Pedestrian Refuge	\$30,000	\$30,000	\$0	
9001375 - Grace Street, Boonah Minor Works	\$55,000	\$77,000	\$22,000	Transfer from Minor Works
9001472 - Beechmont Road Pavement Repairs Ch:7215-7460	\$0	\$210,000	\$210,000	Transfer from reseals
RES - Reseals	\$3,129,000	\$2,700,000	(\$429,000)	Transfer to Beechmont Rd Project and small savings
292 - Capital Works	\$3,339,000	\$3,120,000	-\$219,000	
3002102 - Edward Street Footpath	\$1,404	\$1,404	\$0	
3002103 - Cunningham Hwy, Aratula Footpath	\$4,519	\$4,519	\$0	
3002108 - Kooralbyn Rd Rehab	\$7,462	\$7,462	\$0	
3002112 - Beechmont Road	\$121	\$121	\$0	
3002116 - Teviotville Road	\$631	\$631	\$0	
3002126 - Beaudesert Nerang Road Footpath	\$597	\$597	\$0	
3002154 - Christmas Creek Road -CH8374 - 9535	\$17,553	\$17,553	\$0	
3002155 - Kooralbyn Road -CH6151 - 6977	\$2,646	\$2,646	\$0	
3002157 - Meier Street -CH0 - 298	\$387	\$387	\$0	
3002158 - Footpath-Long Rd extensions-Hartley Rd to TMSA &	\$2,086	\$2,086	\$0	
3002160 - Drainage-Kerry Hills Estate	\$7,263	\$7,263	\$0	
3002162 - Drainage-Paradise Dr - Elbert St	\$5,521	\$5,521	\$0	
3002168 - Road-Kerry Road Upgrade 1	\$85,564	\$85,564	\$0	

Reference Notes 2 - Detailed Capital Budget Review Amendments

Section	2020-2021 Budget Review 2	2020-2021 Budget Review 3	Movement	Comment
3002169 - Road-Kerry Road Upgrade 2	\$85,564	\$85,564	\$0	
3002170 - Footpath-Beaudesert-Nerang Road (Kingsley to Bro	\$2,655	\$2,655	\$0	
3002172 - Footpath-Holt Rd (Hartley Rd to Tamborine Mt State	\$463	\$463	\$0	
3002173 - Drainage-9 Wongawallen Rd (Tamborine Mountain)	\$455	\$455	\$0	
3002182 - Drainage-Moffat Street/Wiss St, Kalbar	\$1,034	\$1,034	\$0	
3002185 - Road-Kerry Road Upgrade 3	\$7,491	\$7,491	\$0	
3002186 - Corner of Railway Street and Yeates Avenue - Gard	\$2,283	\$2,283	\$0	
3002187 - Oakdale Court Drainage	\$1,173	\$1,173	\$0	
3002189 - Head Road Culvert Design	\$25,156	\$25,156	\$0	
9000420 - Design	\$386,972	\$386,972	\$0	
9000987 - Minor Footpath Repairs	\$9,000	\$9,000	\$0	
9001196 - Beechmont Road (Upper Coomera Road to Coomer	\$50,000	\$50,000	\$0	
9001198 - Kooralbyn Road (Seal Change to Kooralbyn Drive)	\$410,000	\$410,000	\$0	
9001207 - Cunningham Highway, Aratula	\$20,000	\$20,000	\$0	
9001208 - School Road, Tamborine Mountain	\$120,000	\$120,000	\$0	
9001286 - Footpaths-Connection, Boundary and Eaglesfield St	\$40,000	\$40,000	\$0	
9001298 - Long Rd extensions (Hartley Rd to TMSA and Curtis	\$715,000	\$715,000	\$0	
9001299 - Highbury Street (School entrance to Leonard St)	\$160,000	\$160,000	\$0	
9001300 - Beechmont Road (Coomera River to Seal Change)	\$20,000	\$20,000	\$0	
9001301 - Beechmont Road (Seal Change to Tucker Lane)	\$1,000	\$1,000	\$0	
9001302 - Kooralbyn Road (Ch6,151 to Ch6,977)	\$1,020,000	\$1,020,000	\$0	
9001303 - Christmas Creek Road (Ch8,374 to Ch9,535)	\$1,458,000	\$1,258,000	(\$200,000)	Project Scope completed under budget
9001305 - Meier Street (Ch0 to Ch298)	\$370,000	\$370,000	\$0	
9001306 - Brookland Road (Ferguson Reserve Bridge Approac	\$1,000	\$1,000	\$0	
9001361 - Munbila Road Black Spot Funded	\$260,000	\$260,000	\$0	
9001376 - Head Road, Carneys Creek (DRFA Funded)	\$857,000	\$857,000	\$0	
9001384 - Footpath-Walter Street, Boonah	\$158	\$158	\$0	
9001391 - Albert Street / William Street Beaudesert Footpath C	\$12,000	\$12,000	\$0	
9001393 - Beechmont Road - Blackspot Funded	\$982,000	\$982,000	\$0	
9001394 - Beaudesert-Nerang Road	\$996,000	\$996,000	\$0	
9001395 - Beechmont Rd (Tucker Lane to Botan Ck Bridge)	\$1,000,000	\$1,000,000	\$0	
9001450 - Cossart St, Boonah	\$85,000	\$85,000	\$0	
9001451 - Cunningham Hwy, Aratula	\$185,000	\$185,000	\$0	
9001452 - Holt Road, Tamborine	\$600,000	\$600,000	\$0	
9001453 - Mclauchlan St, Boonah	\$90,000	\$90,000	\$0	
9001454 - Melbourne St, Boonah	\$129,000	\$129,000	\$0	
9001455 - Edward Street, Kalbar - Showgrounds to existing foot	\$150,000	\$150,000	\$0	
9001456 - Enterprise Drive, Beaudesert, 1.1 km	\$475,000	\$475,000	\$0	
9001457 - Tina, Albert, William Sts Intersection, Beaudesert Fc	\$200,000	\$200,000	\$0	
DE2020A - DRFA Wet Weather Event February 2020	\$2,185,292	\$2,185,292	\$0	
	\$13,249,450	\$13,049,450	-\$200,000	
293 - Structures and Drainage				
9000408 - Kooralbyn Bridge	\$15,000	\$15,000	\$0	
9000492 - Minor Bridge Rehabilitation	\$546,000	\$344,000	(\$202,000)	Budget adjusted to fund Ferguson Reserve Bridge, and to fund other minor bridge rehabilitation works as intended (\$132,000). For 10 year capital budget adjustment \$70,000 reduced.
9000495 - Drainage Projects	\$115,000	\$85,000	(\$30,000)	Budget reduced to fund minor works drainage projects.
9001095 - Drainage-27 James St	\$20,000	\$20,000	\$0	
9001104 - Bridge-Replacement-Ferguson Reserve	\$0	\$12,000	\$12,000	Late invoices received on completed project.
9001177 - Bridge-Replacement-S Todd Bridge	\$60,012	\$60,012	\$0	
9001179 - Bridge-Replacement-Cavell Bridge	\$780,000	\$780,000	\$0	
9001190 - Hinchcliffe Bridge - Minor Bridge Rehabilitation	\$90,000	\$90,000	\$0	
9001201 - Freemont Drive (81 - 87), Tamborine Mountain	\$150,000	\$0	(\$150,000)	Adjustment of \$150,000 for 10 year Capital ovrk Program (FY21/22)
9001210 - Bridge Rehabilitation-Major Culverts & Floodways	\$461,988	\$351,988	(\$110,000)	Budget reduced to fund Major Culvert works and additional \$70,000 reduced for 10 year capital budget adjustment (FY 21/22)
9001211 - Bridge Rehabilitation-Round Mountain Bridge, Round	\$55,000	\$55,000	\$0	
9001213 - Bridge Rehabilitation-Shay Place (culvert)	\$180,000	\$180,000	\$0	
9001290 - Benstead Bridge	\$200,000	\$200,000	\$0	
9001292 - Tarome Road - Culvert Upgrade	\$102,000	\$102,000	\$0	
9001295 - Kerry Hills Estate, Beaudesert	\$220,000	\$220,000	\$0	
9001296 - Paradise Dr - Elbert St	\$150,000	\$150,000	\$0	
9001374 - Markwell Drive, Kooralbyn	\$5,000	\$5,000	\$0	
9001430 - Spring Creek Bridge, Kerry Road	\$2,000,000	\$2,000,000	\$0	
9001431 - Keaveny Bridge, Kerry Road	\$2,000,000	\$2,000,000	\$0	
9001443 - Sharp Bridge Pedestrian Fence	\$25,000	\$25,000	\$0	
9001446 - Prouts Bridge Minor Bridge Rehab	\$71,000	\$71,000	\$0	
9001466 - Dennis Bridge - Minor Bridge Rehab	\$60,000	\$60,000	\$0	
9001467 - Taylor Bridge - Minor Bridge Rehab	\$60,000	\$60,000	\$0	
9001468 - The Stan Martin Bridge, Oakey Creek	\$350,000	\$0	(\$350,000)	Adjustment of \$350,000 for 10 year Capital Work Program (FY21/22)
9001469 - Waters Bridge, Tabooba - Minor Bridge Rehab	\$50,000	\$50,000	\$0	
9001470 - Mahoney Road Floodway Upgrade	\$525,000	\$525,000	\$0	

Reference Notes 2 - Detailed Capital Budget Review Amendments

Section	2020-2021 Budget Review 2	2020-2021 Budget Review 3	Movement	Comment
9001471 - 3130 Beechmont Road, Beechmont-Minor Works D	\$7,000	\$7,000	\$0	
9001476 - The Hollow Bridge - Minor Bridge Rehab	\$53,000	\$53,000	\$0	
9001483 - Panitz Bridge - Minor Bridge Rehab	\$0	\$50,000	\$50,000	Funds allocated from 9000492
9001484 - Tierneys Bridge, Rosevale - Minor Bridge Rehabilita	\$0	\$70,000	\$70,000	Funds allocated from 9000492
9001486 - Oakdale Court, Gleneagle Minor Drainage Works	\$0	\$30,000	\$30,000	Funds allocated from 9000495
9001487 - Dwyer Ridges Road, Mt Alford CH320 Major Culvert	\$0	\$21,000	\$21,000	Funds allocated from 9001210
9001488 - Old Mt Lindesay Road CH2175	\$0	\$19,000	\$19,000	Funds allocated from 9001210
	\$8,351,000	\$7,711,000	-\$640,000	
294 - Fleet Management				
9900005 - Fleet Capital Budget	\$5,422,000	\$5,422,000	\$0	
	\$5,422,000	\$5,422,000	\$0	
901 - Grant-Bushfire Recovery Exceptional Assistance Package				
9001417 - Moriarty Park Car Park	\$17,000	\$17,000	\$0	
9001418 - Local Hall Upgrades	\$244,000	\$244,000	\$0	
9001419 - Water Access - Bore and Tanks	\$415,000	\$415,000	\$0	
	\$676,000	\$676,000	\$0	
905 - Grant-Building Drought Resilience in the Scenic Rim				
9001474 - Upgrade Mt Alford Playground, Bowman Park	\$135,000	\$135,000	\$0	
9001475 - Install/Upgrade Water Tanks at Rural Community H	\$250,000	\$250,000	\$0	
	\$385,000	\$385,000	\$0	
906 - Grant-Qld Bushfires Local Economic Recovery (LER)				
9001473 - Boonah Cinema Upgrade (Grant Funded LER)	\$75,000	\$75,000	\$0	
9001485 - Vonda Youngman Coumminty Centre Upgrads	\$0	\$616,009	\$616,009	New Qld Bushfires LER Grant
	\$75,000	\$691,009	\$616,009	
Total Capital Expenditure	\$53,505,933	\$68,245,335	\$14,739,402	
Disposals - Fleet and Property				
9900006 - Fleet Trade-Ins	(\$1,213,000)	(\$1,213,000)	\$0	
9900007 - Property Disposals	(\$565,000)	(\$40,000)	\$525,000	No property sales anticipated this financial year
9900008 - Property Disposals-Beaudesert Business Park Deve	(\$843,000)	\$0	\$843,000	No property sales anticipated this financial year
Total Receipts from Asset Sales	-\$2,621,000	-\$1,253,000	\$1,368,000	
Net	\$50,884,933	\$66,992,335	\$16,107,402	



Budgeted Financial Statements

2021-2022 to 2023-2024

SCENIC RIM

REGIONAL COUNCIL

05740251802

Scenic Rim Regional Council
Budgeted Financial Statements

STATEMENT OF COMPREHENSIVE INCOME

	Revised Budget 2020-2021 \$'000	Budget 2021-2022 \$'000	Forecast 2022-2023 \$'000	Forecast 2023-2024 \$'000
Income				
Revenue				
Recurrent Revenue				
Gross Rates and Utility Charges	57,066	59,904	62,595	66,075
Discounts and Pensioner Remissions	-1,803	-1,785	-1,867	-1,970
Fees & Charges	5,286	4,974	5,210	5,459
Interest Received	1,190	1,199	1,217	1,240
Sales of Contract and Recoverable Works	5,304	4,934	5,095	5,262
Share of Profit from Associate	1,889	2,435	2,535	2,607
Other Revenue	4,787	5,789	6,024	6,254
Operating Grants, Subsidies, Contributions and Donations	9,605	3,835	3,904	3,975
Total Recurrent Revenue	83,324	81,285	84,714	88,901
Capital Revenue				
Capital Grants, Subsidies, Contributions and Donations	25,051	16,310	12,426	6,051
Contributions from Developers	3,000	2,260	2,305	2,351
Total Capital Revenue	28,051	18,570	14,731	8,402
Total Revenue	111,375	99,855	99,445	97,303
Total Income	111,375	99,855	99,445	97,303
Expenses				
Recurrent Expenses				
Employee Expenses	31,803	32,740	33,825	35,019
Materials & Services	35,556	30,736	31,303	32,408
Finance Costs	5,223	1,119	1,092	1,174
Depreciation & Amortisation	16,993	17,728	18,437	19,175
Total Recurrent Expenses	89,575	82,323	84,657	87,775
Total Expenses	89,575	82,323	84,657	87,775
Net Result	21,800	17,532	14,789	9,528
Operating Revenue (Recurrent Revenue)	83,324	81,285	84,714	88,901
Operating Expenses (Recurrent Expenses)	89,575	82,323	84,657	87,775
Operating Result (Recurrent Result)	-6,251	-1,038	58	1,126

The forecast total increase in net rates and utility charges revenue (including growth allowance) between 2020-2021 and 2021-2022 is 5.2%

Scenic Rim Regional Council
Budgeted Financial Statements

STATEMENT OF FINANCIAL POSITION

	Revised Budget 2020-2021 \$'000	Budget 2021-2022 \$'000	Forecast 2022-2023 \$'000	Forecast 2023-2024 \$'000
ASSETS				
Current Assets				
Cash & Cash Equivalents	21,227	20,580	20,847	21,444
Trade & Other Receivables	5,600	5,600	5,600	5,600
Inventories	900	900	900	900
Other Assets	690	690	690	690
Total Current Assets	28,417	27,770	28,037	28,634
Non-Current Assets				
Trade & Other Receivables	14,676	14,676	14,676	14,676
Property, Plant & Equipment	954,678	990,124	1,025,721	1,052,382
Investment in Associate	36,892	37,764	38,944	40,301
Total Non-Current Assets	1,006,246	1,042,564	1,079,341	1,107,359
TOTAL ASSETS	1,034,663	1,070,334	1,107,378	1,135,993
LIABILITIES				
Current Liabilities				
Trade & Other Payables	4,500	4,500	4,500	4,500
Borrowings	2,270	2,619	2,865	2,830
Provisions	10,400	10,400	10,400	10,400
Total Current Liabilities	17,170	17,519	17,765	17,730
Non-Current Liabilities				
Borrowings	43,666	42,362	44,569	43,178
Provisions	4,219	4,219	4,219	4,219
Total Non-Current Liabilities	47,885	46,581	48,788	47,397
TOTAL LIABILITIES	65,055	64,100	66,553	65,127
Net Assets	969,608	1,006,234	1,040,825	1,070,866
EQUITY				
Asset Revaluation Surplus	297,002	316,096	335,898	356,412
Accumulated Surplus	672,606	690,138	704,927	714,454
Total Equity	969,608	1,006,234	1,040,825	1,070,866

Scenic Rim Regional Council
Budgeted Financial Statements

STATEMENT OF CASH FLOWS

	Revised Budget 2020-2021 \$'000	Budget 2021-2022 \$'000	Forecast 2022-2023 \$'000	Forecast 2023-2024 \$'000
Cash Flows from Operating Activities				
Receipts from Customers	73,772	73,814	77,058	81,080
Payments to Suppliers and Employees	-75,837	-63,663	-65,318	-67,620
	-2,065	10,151	11,740	13,460
Receipts:				
Interest Received	1,190	1,199	1,217	1,240
Operating Grants, Subsidies, Contributions and Donations	9,605	3,835	3,904	3,975
Payments:				
Interest Expense	-5,046	-933	-902	-980
Net Cash Inflow / (Outflow) from Operating Activities	3,684	14,252	15,959	17,695
Cash Flows from Investing Activities				
Receipts:				
Proceeds from Sale of Property, Plant & Equipment	1,253	3,260	2,970	1,965
Dividend Received from Associate	1,657	1,563	1,355	1,250
Capital Grants, Subsidies, Contributions and Donations	28,051	18,570	14,731	8,402
Payments:				
Payments for Property, Plant & Equipment	-68,244	-37,340	-37,202	-27,286
Net Cash Inflow / (Outflow) from Investing Activities	-37,283	-13,947	-18,146	-15,669
Cash Flows from Financing Activities				
Receipts:				
Proceeds from Borrowings	16,500	1,395	5,073	1,436
Payments:				
Repayment of Borrowings	-2,131	-2,347	-2,619	-2,865
Net Cash Flow inflow / (Outflow) from Financing Activities	14,369	-952	2,454	-1,429
Net Increase/(Decrease) in Cash	-19,230	-647	267	597
plus: Cash & Cash Equivalents - beginning of year	40,457	21,227	20,580	20,847
Cash & Cash Equivalents - end of the year	21,227	20,580	20,847	21,444

**Scenic Rim Regional Council
Budgeted Financial Statements**

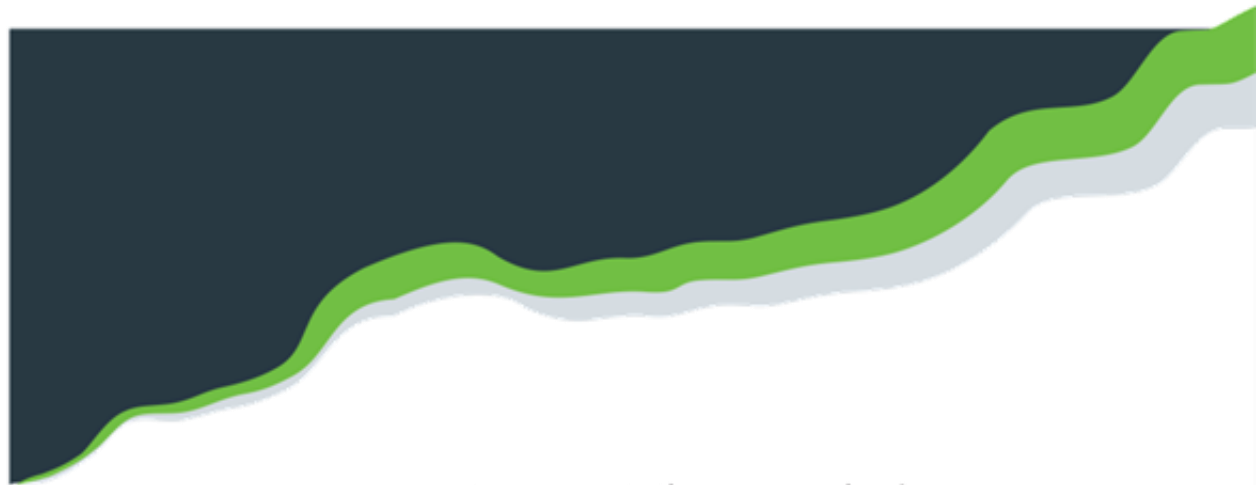
STATEMENT OF CHANGES IN EQUITY

	Revised Budget 2020-2021 \$'000	Budget 2021-2022 \$'000	Forecast 2022-2023 \$'000	Forecast 2023-2024 \$'000
Accumulated Surplus				
Opening Balance	650,806	672,606	690,138	704,926
Net Operating Result for the Year	21,800	17,532	14,789	9,528
Closing Balance	672,606	690,138	704,927	714,454
Asset Revaluation Surplus				
Opening Balance	278,805	297,002	316,096	335,898
Asset Revaluation Adjustments	18,197	19,094	19,802	20,514
Closing Balance	297,002	316,096	335,898	356,412
Total Equity				
Opening Balance	929,611	969,608	1,006,234	1,040,824
Net Operating Result for the Year	21,800	17,532	14,789	9,528
Asset Revaluation Adjustments	18,197	19,094	19,802	20,514
Closing Balance	969,608	1,006,234	1,040,825	1,070,866

**Scenic Rim Regional Council
Budgeted Financial Statements**

ESTIMATED ACTIVITY STATEMENT

	Budget 2021-2022 \$'000	Forecast 2022-2023 \$'000	Forecast 2023-2024 \$'000
ROADS ACTIVITY			
Revenue payable to:			
Scenic Rim Regional Council	4,514	4,627	4,743
Other Parties	0	0	0
Expenditure			
Direct	3,764	3,839	3,916
Overhead Allocation	431	440	448
Net Result	319	348	378
Community Service Obligations	0	0	0
BUILDING CERTIFYING ACTIVITY			
Revenue payable to:			
Scenic Rim Regional Council	445	459	472
Other Parties	0	0	0
Expenditure			
Direct	319	325	332
Overhead Allocation	229	234	239
Net Result	-103	-101	-98
Community Service Obligations	0	0	0
WASTE COLLECTION ACTIVITY			
Revenue payable to:			
Scenic Rim Regional Council	6,212	6,398	6,654
Other Parties	0	0	0
Expenditure			
Direct	4,123	4,205	4,289
Overhead Allocation	546	557	568
Net Result	1,543	1,636	1,797
Community Service Obligations	0	0	0



Long Term Financial Forecast

2021-2022 to 2030-2031

SCENIC RIM

REGIONAL COUNCIL

05740251802

Scenic Rim Regional Council
Long Term Financial Forecast

STATEMENT OF COMPREHENSIVE INCOME	Revised Budget	Budget	Projected Years								
	2020-2021 \$'000	2021-2022 \$'000	2022-2023 \$'000	2023-2024 \$'000	2024-2025 \$'000	2025-2026 \$'000	2026-2027 \$'000	2027-2028 \$'000	2028-2029 \$'000	2029-2030 \$'000	2030-2031 \$'000
Income											
Revenue											
Recurrent Revenue											
Gross Rates and Utility Charges	57,066	59,904	62,595	66,075	69,078	72,218	75,500	78,932	82,519	86,270	90,191
Discounts and Pensioner Remissions	-1,803	-1,785	-1,867	-1,970	-2,060	-2,153	-2,251	-2,354	-2,461	-2,573	-2,689
Fees & Charges	5,286	4,974	5,210	5,459	5,721	5,981	6,253	6,537	6,834	7,144	7,469
Interest Received	1,190	1,199	1,217	1,240	1,245	1,273	1,291	1,330	1,401	1,462	1,551
Sales of Contract and Recoverable Works	5,304	4,934	5,095	5,262	5,434	5,611	5,795	5,984	6,180	6,382	6,591
Share of Profit from Associate	1,889	2,435	2,535	2,607	2,770	2,770	2,770	2,770	2,770	2,770	2,770
Other Revenue	4,787	5,789	6,024	6,254	6,531	6,747	6,971	7,205	7,448	7,701	7,964
Operating Grants, Subsidies, Contributions and Donations	9,605	3,835	3,904	3,975	4,046	4,119	4,193	4,269	4,346	4,424	4,503
Total Recurrent Revenue	83,324	81,285	84,714	88,901	92,765	96,565	100,521	104,672	109,037	113,580	118,349
Capital Revenue											
Capital Grants, Subsidies, Contributions and Donations	25,051	16,310	12,426	6,051	4,415	2,013	2,937	3,243	2,395	2,824	2,879
Contributions from Developers	3,000	2,260	2,305	2,351	2,398	2,446	2,495	2,545	2,596	2,648	2,701
Total Capital Revenue	28,051	18,570	14,731	8,402	6,813	4,459	5,432	5,788	4,991	5,472	5,580
Total Revenue	111,375	99,855	99,445	97,303	99,578	101,024	105,953	110,460	114,028	119,052	123,929
Total Income	111,375	99,855	99,445	97,303	99,578	101,024	105,953	110,460	114,028	119,052	123,929
Expenses											
Recurrent Expenses											
Employee Expenses	31,803	32,740	33,825	35,019	36,255	37,535	38,860	40,231	41,651	43,122	44,644
Materials & Services	35,556	30,736	31,303	32,408	33,552	34,736	35,963	37,232	38,546	39,907	41,316
Finance Costs	5,223	1,119	1,092	1,174	1,160	1,111	1,061	1,011	959	927	873
Depreciation & Amortisation	16,993	17,728	18,437	19,175	19,942	20,739	21,569	22,432	23,329	24,262	25,232
Total Recurrent Expenses	89,575	82,323	84,657	87,775	90,908	94,121	97,452	100,905	104,486	108,218	112,065
Total Expenses	89,575	82,323	84,657	87,775	90,908	94,121	97,452	100,905	104,486	108,218	112,065
Net Result	21,800	17,532	14,789	9,528	8,670	6,904	8,501	9,555	9,542	10,834	11,864
Operating Revenue (Recurrent Revenue)	83,324	81,285	84,714	88,901	92,765	96,565	100,521	104,672	109,037	113,580	118,349
Operating Expenses (Recurrent Expenses)	89,575	82,323	84,657	87,775	90,908	94,121	97,452	100,905	104,486	108,218	112,065
Operating Result (Recurrent Result)	-6,251	-1,038	58	1,126	1,857	2,445	3,069	3,767	4,551	5,362	6,284

Scenic Rim Regional Council
Long Term Financial Forecast

STATEMENT OF FINANCIAL POSITION

	Revised Budget 2020-2021 \$'000	Budget 2021-2022 \$'000	2022-2023 \$'000	2023-2024 \$'000	2024-2025 \$'000	Projected Years					
						2025-2026 \$'000	2026-2027 \$'000	2027-2028 \$'000	2028-2029 \$'000	2029-2030 \$'000	2030-2031 \$'000
ASSETS											
Current Assets											
Cash & Cash Equivalents	21,227	20,580	20,847	21,444	20,345	21,051	20,891	22,468	26,734	30,129	35,878
Trade & Other Receivables	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600
Inventories	900	900	900	900	900	900	900	900	900	900	900
Other Assets	690	690	690	690	690	690	690	690	690	690	690
Total Current Assets	28,417	27,770	28,037	28,634	27,535	28,241	28,081	29,658	33,924	37,319	43,068
Non-Current Assets											
Trade & Other Receivables	14,676	14,676	14,676	14,676	14,676	14,676	14,676	14,676	14,676	14,676	14,676
Property, Plant & Equipment	954,678	990,124	1,025,721	1,052,382	1,078,641	1,101,945	1,128,125	1,154,092	1,179,871	1,206,169	1,231,610
Investment in Associate	36,892	37,764	38,944	40,301	42,029	43,757	45,485	47,213	48,941	50,669	52,397
Total Non-Current Assets	1,006,246	1,042,564	1,079,341	1,107,359	1,135,346	1,160,378	1,188,286	1,215,981	1,243,488	1,271,514	1,298,683
TOTAL ASSETS	1,034,663	1,070,334	1,107,378	1,135,993	1,162,881	1,188,619	1,216,367	1,245,639	1,277,412	1,308,833	1,341,751
LIABILITIES											
Current Liabilities											
Trade & Other Payables	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500
Borrowings	2,270	2,619	2,865	2,830	2,738	2,792	2,846	2,661	3,010	3,069	3,129
Provisions	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400
Total Current Liabilities	17,170	17,519	17,765	17,730	17,638	17,692	17,746	17,561	17,910	17,969	18,029
Non-Current Liabilities											
Borrowings	43,666	42,362	44,569	43,178	40,439	37,646	34,801	32,141	30,940	27,871	24,742
Provisions	4,219	4,219	4,219	4,219	4,219	4,219	4,219	4,219	4,219	4,219	4,219
Total Non-Current Liabilities	47,885	46,581	48,788	47,397	44,658	41,865	39,020	36,360	35,159	32,090	28,961
TOTAL LIABILITIES	65,055	64,100	66,553	65,127	62,296	59,557	56,766	53,921	53,069	50,059	46,990
Net Assets	969,608	1,006,234	1,040,825	1,070,866	1,100,585	1,129,062	1,159,601	1,191,718	1,224,343	1,258,774	1,294,761
EQUITY											
Asset Revaluation Surplus	297,002	316,096	335,898	356,412	377,461	399,034	421,072	443,634	466,717	490,314	514,437
Accumulated Surplus	672,606	690,138	704,927	714,454	723,124	730,028	738,529	748,084	757,626	768,460	780,324
Total Equity	969,608	1,006,234	1,040,825	1,070,866	1,100,585	1,129,062	1,159,601	1,191,718	1,224,343	1,258,774	1,294,761

Scenic Rim Regional Council
Long Term Financial Forecast

STATEMENT OF CASH FLOWS

	Revised Budget 2020-2021 \$'000	Budget 2021-2022 \$'000	2022-2023 \$'000	2023-2024 \$'000	2024-2025 \$'000	2025-2026 \$'000	2026-2027 \$'000	2027-2028 \$'000	2028-2029 \$'000	2029-2030 \$'000	2030-2031 \$'000
Cash Flows from Operating Activities											
Receipts from Customers	73,772	73,814	77,058	81,080	84,704	88,403	92,267	96,304	100,520	104,924	109,524
Payments to Suppliers and Employees	-75,837	-63,663	-65,318	-67,620	-70,004	-72,473	-75,028	-77,673	-80,412	-83,247	-86,182
	-2,065	10,151	11,740	13,460	14,700	15,930	17,239	18,631	20,108	21,677	23,342
Receipts:											
Interest Received	1,190	1,199	1,217	1,240	1,245	1,273	1,291	1,330	1,401	1,462	1,551
Operating Grants, Subsidies, Contributions and Donations	9,605	3,835	3,904	3,975	4,046	4,119	4,193	4,269	4,346	4,424	4,503
Payments:											
Interest Expense	-5,046	-933	-902	-980	-962	-909	-855	-801	-745	-709	-650
Net Cash Inflow / (Outflow) from Operating Activities	3,684	14,252	15,959	17,695	19,029	20,413	21,868	23,429	25,110	26,854	28,746
Cash Flows from Investing Activities											
Receipts:											
Proceeds from Sale of Property, Plant & Equipment	1,253	3,260	2,970	1,965	2,011	2,049	2,108	2,111	2,146	2,217	2,261
Dividend Received from Associate	1,657	1,563	1,355	1,250	1,042	1,042	1,042	1,042	1,042	1,042	1,042
Capital Grants, Subsidies, Contributions and Donations	28,051	18,570	14,731	8,402	6,813	4,459	5,432	5,788	4,991	5,472	5,580
Payments:											
Payments for Property, Plant & Equipment	-68,244	-37,340	-37,202	-27,286	-27,164	-24,519	-27,818	-27,947	-28,172	-29,180	-28,811
Net Cash Inflow / (Outflow) from Investing Activities	-37,283	-13,947	-18,146	-15,669	-17,298	-16,969	-19,236	-19,006	-19,993	-20,449	-19,928
Cash Flows from Financing Activities											
Receipts:											
Proceeds from Borrowings	16,500	1,395	5,073	1,436	0	0	0	0	1,810	0	0
Payments:											
Repayment of Borrowings	-2,131	-2,347	-2,619	-2,865	-2,830	-2,738	-2,792	-2,846	-2,661	-3,010	-3,069
Net Cash Flow inflow / (Outflow) from Financing Activities	14,369	-952	2,454	-1,429	-2,830	-2,738	-2,792	-2,846	-851	-3,010	-3,069
Net Increase/(Decrease) in Cash	-19,230	-647	267	597	-1,099	706	-160	1,577	4,266	3,395	5,749
plus: Cash & Cash Equivalents - beginning of year	40,457	21,227	20,580	20,847	21,444	20,345	21,051	20,891	22,468	26,734	30,129
Cash & Cash Equivalents - end of the year	21,227	20,580	20,847	21,444	20,345	21,051	20,891	22,468	26,734	30,129	35,878

Scenic Rim Regional Council
Long Term Financial Forecast

STATEMENT OF CHANGES IN EQUITY

	Revised Budget 2020-2021 \$'000	Budget 2021-2022 \$'000	2022-2023 \$'000	2023-2024 \$'000	2024-2025 \$'000	2025-2026 \$'000	Projected Years				
							2026-2027 \$'000	2027-2028 \$'000	2028-2029 \$'000	2029-2030 \$'000	2030-2031 \$'000
Accumulated Surplus											
Opening Balance	650,806	672,606	690,138	704,926	714,454	723,124	730,028	738,529	748,084	757,626	768,460
Net Operating Result for the Year	21,800	17,532	14,789	9,528	8,670	6,904	8,501	9,555	9,542	10,834	11,864
Closing Balance	672,606	690,138	704,927	714,454	723,124	730,028	738,529	748,084	757,626	768,460	780,324
Asset Revaluation Surplus											
Opening Balance	278,805	297,002	316,096	335,898	356,413	377,461	399,033	421,072	443,635	466,717	490,314
Asset Revaluation Adjustments	18,197	19,094	19,802	20,514	21,048	21,573	22,039	22,562	23,082	23,597	24,123
Closing Balance	297,002	316,096	335,898	356,412	377,461	399,034	421,072	443,634	466,717	490,314	514,437
Total Equity											
Opening Balance	929,611	969,608	1,006,234	1,040,824	1,070,867	1,100,585	1,129,061	1,159,601	1,191,719	1,224,343	1,258,774
Net Operating Result for the Year	21,800	17,532	14,789	9,528	8,670	6,904	8,501	9,555	9,542	10,834	11,864
Asset Revaluation Adjustments	18,197	19,094	19,802	20,514	21,048	21,573	22,039	22,562	23,082	23,597	24,123
Closing Balance	969,608	1,006,234	1,040,825	1,070,866	1,100,585	1,129,062	1,159,601	1,191,718	1,224,343	1,258,774	1,294,761

Scenic Rim Regional Council
Long Term Financial Forecast

RELEVANT MEASURES OF FINANCIAL SUSTAINABILITY

	Revised Budget 2020-2021	Budget 2021-2022	Projected Years								
			2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
Measures per S169(5) of the Local Government Regulation 2012											
Operating Surplus Ratio (Target 0 - 10%) <i>(Net result (excluding capital item) / recurrent revenue)</i>	-7.5%	-1.3%	0.1%	1.3%	2.0%	2.5%	3.1%	3.6%	4.2%	4.7%	5.3%
Net Financial Liabilities Ratio (Target <= 60%) <i>((Total liabilities less current assets) / recurrent revenue)</i>	44.0%	44.7%	45.5%	41.0%	37.5%	32.4%	28.5%	23.2%	17.6%	11.2%	3.3%
Asset Sustainability Ratio (Target > 90%) <i>(Capital renewals on infrastructure assets / infrastructure depreciation)</i>	120.3%	78.4%	84.2%	74.8%	77.3%	67.7%	73.6%	68.3%	68.8%	60.5%	67.5%
Additional measures per SRRC Financial Sustainability Strategy											
Cash Holdings Ratio (Target > 3) <i>(Cash / ((Operating Expenditure less Depreciation Expense)/12 months))</i>	3.5	3.8	3.8	3.8	3.4	3.4	3.3	3.4	4.0	4.3	5.0
Current Ratio (Target > 1.1) <i>(Current Assets / Current Liabilities)</i>	1.7	1.6	1.6	1.6	1.6	1.6	1.6	1.7	1.9	2.1	2.4
Debt Service Cover Ratio (Target > 5) <i>((Operating Result + Interest Expense + Depreciation - Profit from Associate + Dividend from Associate) / (Interest Expense + Previous Year Current Loans Outstanding))</i>	3.7	5.2	5.2	5.2	5.5	6.1	6.5	6.9	7.9	7.7	8.2

Revenue Statement 2021-2022



INTRODUCTION

Council is required to produce a Revenue Statement to accompany the budget each year. The Revenue Statement is an explanatory statement outlining and explaining the revenue measures adopted in the annual budget and is produced in accordance with the Revenue Policy. The Revenue Statement 2021-2022 applies to the financial year ending 30 June 2022.

LEGISLATIVE REQUIREMENTS

Council is required by section 104 of the *Local Government Act 2009* (the Act) and section 169 of the *Local Government Regulation 2012* (the Regulation) to produce a Revenue Statement.

Section 172 of the Regulation requires the Revenue Statement to state:

- (a) if the local government levies differential general rates:
 - (i) the rating categories for rateable land in the local government area; and
 - (ii) a description of each rating category; and
- (b) if the local government levies special rates or charges for a joint government activity, a summary of the terms of the joint government activity; and
- (c) if the local government fixes a cost-recovery fee, the criteria used to decide the amount of the cost-recovery fee; and
- (d) if the local government conducts a business activity on a commercial basis, the criteria used to decide the amount of the charges for the activity's goods and services.

The Revenue Statement must also include:

- (a) an outline and explanation of the measures that the local government has adopted for raising revenue, including an outline and explanation of:
 - (i) the rates and charges to be levied in the financial year; and
 - (ii) the concessions for rates and charges to be granted in the financial year;
- (b) whether the local government has made a resolution limiting an increase of rates and charges.

REVENUE PRINCIPLES

The Council is required to raise an appropriate amount of revenue to maintain assets and provide services to the Scenic Rim region as a whole. In deciding how revenue is raised Council has regard to the following principles:

- Equity; defined as ensuring the fair and consistent application of lawful rating and charging principles, without bias, taking account of all relevant considerations.

- Effectiveness/Efficiency; defined as meeting the financial, social, economic and environmental or other corporate objectives of the Council as stated in its long term plans or policies.
- Simplicity; to ensure widespread community or stakeholder understanding, and minimise perceived inequities and hidden costs, of a complex system.
- Sustainability; revenue decisions support the financial strategies for the delivery of infrastructure and services identified in Council's long term planning.

REVENUE GUIDELINES

Council identifies services where the cost of providing the service will be met by the consumer of that service. The cost of providing the service will include the cost of acquiring the service, the cost of providing the infrastructure or organisation to process and/or deliver the service and any associated overheads.

Individual consumers of a service cannot always be separately identified. For this reason there is a need for specific user charges to be supplemented by other general revenue sources.

The relevant components of Council rates and charges are based on a combination of specific user charges, a separate charge and a rate on the value of land to provide the most equitable and rational basis for raising revenue.

Rates and charges are determined after due consideration of the following:

- Council's legislative obligations;
- The needs and expectations of the general community as determined by formal and informal consultation and survey processes;
- The cost of maintaining existing facilities and necessary services;
- The need for additional facilities and services; and
- Equity.

2021-2022 RATES AND CHARGES

Pursuant to section 94 of the Act Council hereby resolves to make the following rates and charges for the twelve months ended 30 June 2022.

GENERAL RATES

General rates are for services, facilities and activities that are supplied or undertaken for the benefit of the community in general (rather than a particular person).

Differential General Rates

In accordance with section 80 of the Regulation Council will adopt a differential general rating scheme. A differential general rate will be levied on all rateable land based on the value of the land as assessed by the Department of Resources.

The categories into which rateable land is categorised and the description of those categories is contained in the following differential general rate tables.

Differential General Rate Categories

Residential

Category	Name	Description	Rate Cents in \$	Minimum General Rate	Capped % Increase
1	Residential Principal Place of Residence	Land, including rural residential land, which is: (a) used for the purpose of a single <i>Dwelling House or Dwelling Unit</i> , where such land is the owner's <i>Principal Place of Residence</i> ; or (b) <i>Vacant Residential Land</i> that an owner intends to make its <i>Principal Place of Residence</i> .	0.7013	1,152	9%
1MD	Residential Principal Place of Residence with Second Dwelling	Land, including rural residential land, used for the purpose of single <i>Dwelling House or Dwelling Unit</i> and a <i>Secondary Dwelling House or Dwelling Unit</i> , where such land is the owner's <i>Principal Place of Residence</i> .	0.8766	2,163	9%
1NPR	Residential Non-Principal Place of Residence	Land, including rural residential land, which is: (a) used for the purpose of a single <i>Dwelling House or Dwelling Unit</i> , where such land is not the owner's <i>Principal Place of Residence</i> ; or (b) any land used for residential purposes which is not otherwise categorised.	0.8766	1,468	9%
1NPRMD	Residential Non-Principal Place of Residence with Second Dwelling	Land, including rural residential land, used for the purpose of single <i>Dwelling House or Dwelling Unit</i> and a <i>Secondary Dwelling House or Dwelling Unit</i> , where such land is not the owner's <i>Principal Place of Residence</i> .	0.9677	2,733	N/A

Multi-Unit Dwellings

Category	Name	Description	Rate Cents in \$	Minimum General Rate	Capped % Increase
21	Multi-Unit Dwelling 2-3 Flats/Units	Residential land used for a multi-unit residential building, which does not form part of a community titles scheme or residential group title, containing 2 to 3 flats or units or a duplex.	0.9979	2,430	N/A
22	Multi-Unit Dwelling 4-5 Flats/Units	Residential land used for a multi-unit residential building, which does not form part of a community titles scheme or residential group title, containing 4 to 5 flats or units.	1.1260	3,474	N/A
23	Multi-Unit Dwelling 6-7 Flats/Units	Residential land used for a multi-unit residential building, which does not form part of a community titles scheme or residential group title, containing 6 to 7 flats or units.	1.2379	4,882	N/A
24	Multi-Unit Dwelling 8-9 Flats/Units	Residential land used for a multi-unit residential building, which does not form part of a community titles scheme or residential group title, containing 8 to 9 flats or units.	1.3646	10,132	N/A

Portfolio: Council Sustainability
Branch: Revenue

Adoption/Approval Date: 24/06/2021
Review Date: 30/06/2022

Category	Name	Description	Rate Cents in \$	Minimum General Rate	Capped % Increase
25	Multi-Unit Dwelling > 9 Flats/Units	Residential land used for a multi-unit residential building, which does not form part of a community titles scheme or residential group title, containing more than 9 flats or units.	1.3204	11,412	N/A

Rural

Category	Name	Description	Rate Cents in \$	Minimum General Rate	Capped % Increase
9	Rural Principal Place of Residence	Land used for a rural or agricultural purpose containing a <i>Dwelling House or Dwelling Unit</i> , where such land is the owner's <i>Principal Place of Residence</i> and <i>Vacant Rural Land</i> that an owner intends to make its <i>Principal Place of Residence</i> , other than land included in categories 10 to 78.	0.5961	1,274	9%
9NPR	Rural Non-Principal Place of Residence	Land used for a rural or agricultural purpose, which contains: (a) a <i>Dwelling House or Dwelling Unit</i> , where such land is not the owner's <i>Principal Place of Residence</i> and not included in categories 10 to 78; or (b) any land used for a rural or agricultural purpose which is not otherwise categorised.	0.6662	1,413	9%

Commercial

Category	Name	Description	Rate Cents in \$	Minimum General Rate	Capped % Increase
11	Poultry Farm 1,000-100,000 Birds	Land used, in whole or in part, for a poultry farm capable of housing 1,000 to 100,000 birds.	1.9145	11,226	N/A
11A	Poultry Farm 100,001-200,000 Birds	Land used, in whole or in part, for a poultry farm capable of housing 100,001 to 200,000 birds.	1.9145	17,031	N/A
11B	Poultry Farm 200,001-400,000 Birds	Land used, in whole or in part, for a poultry farm capable of housing 200,001 to 400,000 birds.	1.9145	23,368	9%
11C	Poultry Farm 400,001-600,000 Birds	Land used, in whole or in part, for a poultry farm capable of housing 400,001 to 600,000 birds.	1.9145	26,797	N/A

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Category	Name	Description	Rate Cents in \$	Minimum General Rate	Capped % Increase
11D	Poultry Farm 600,001- 800,000 Birds	Land used, in whole or in part, for a poultry farm capable of housing 600,001 to 800,000 birds.	1.9145	56,138	N/A
11E	Poultry Farm > 800,000 Birds	Land used, in whole or in part, for a poultry farm capable of housing more than 800,000 birds.	1.9145	71,857	N/A
12	Shopping Centre > 1,250 m ² > 100 vehicles	Land used for a shopping centre with a <i>Gross Floor Area</i> greater than 1,250 square metres and/or onsite parking for more than 100 vehicles.	3.0885	72,096	9%
12A	Shopping Centre Other	Land used for a supermarket with on-site parking and not included in category 12.	1.6087	9,083	N/A
13	Water Drainage, Storage & Delivery	Land used or capable of being used for: (a) water drainage, storage and delivery; and (b) any purpose associated with, or ancillary to, water drainage, storage and delivery, such as maintenance, accommodation, recreational and/or education facilities.	4.3254	10,431	N/A
14	Accommodation Provider 36-50 Units/Rooms	Land used or capable of being used for short term accommodation including a hotel, motel or cabins containing 36 to 50 accommodation units or rooms.	1.1945	22,755	N/A
14A	Accommodation Provider 7-35 Units/Rooms	Land used or capable of being used for short term accommodation including a hotel, motel or cabins containing 7 to 35 accommodation units or rooms, other than land included in categories 55 or 56.	1.0902	3,225	N/A
14B	Accommodation Provider < 7 Units/Rooms	Land used or capable of being used for short term accommodation including a hotel, motel or cabins containing less than 7 accommodation units or rooms, other than land included in categories 14D, 14E or 55.	0.9572	1,919	9%
14C	Accommodation Provider > 50 Units/Rooms	Land used or capable of being used for short term accommodation including a hotel, motel or cabins containing more than 50 accommodation units or rooms.	1.5975	29,042	N/A
14D	Rural Accommodation Provider < 3 Units/Rooms	Land used for a rural or agricultural purpose with short term accommodation containing less than 3 accommodation units or rooms.	0.7150	1,919	N/A
14E	Rural Accommodation Provider 3-6 Units/Rooms	Land used for a rural or agricultural purpose with short term accommodation containing 3 to 6 accommodation units or rooms.	0.8038	1,919	N/A

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Category	Name	Description	Rate Cents in \$	Minimum General Rate	Capped % Increase
15	High Impact & Special Industry > 40 Employees	Land used or capable of being used for a <i>High Impact or Special Industry</i> with more than 40 on-site employees/contractors.	2.7200	45,717	N/A
16	High Impact & Special Industry Other	Land used or capable of being used for a <i>High Impact or Special Industry</i> with 40 or less on-site employees/contractors.	2.1117	7,611	9%
17	Extractive 100,001-1,000,000 Tonnes	Land used, in whole or in part, for extractive industry licensed for 100,001 to 1,000,000 tonnes of material.	4.4743	50,000	12.5%
17A	Extractive 1,000,001-2,000,000 Tonnes	Land used, in whole or in part, for extractive industry licensed for 1,000,001 to 2,000,000 tonnes of material.	4.4743	100,000	12.5%
17B	Extractive 2,000,001-3,000,000 Tonnes	Land used, in whole or in part, for extractive industry licensed for 2,000,001 to 3,000,000 tonnes of material.	4.4743	200,000	12.5%
17C	Extractive > 3,000,000 Tonnes	Land used, in whole or in part, for extractive industry licensed for more than 3,000,000 tonnes of material.	4.4743	400,000	12.5%
18	Extractive 5,000-100,000 Tonnes	Land used, in whole or in part, for extractive industry licensed for 5,000 to 100,000 tonnes of material.	1.3940	20,555	N/A
19	Commercial	Land used or capable of being used for commercial or industrial purposes, other than land included in categories 11 to 18 or 26 to 78.	1.1243	1,981	9%
26	Residential Institution 1-25 Dwellings	Land used for a <i>Residential Institution</i> containing 1 to 25 independent living dwellings.	1.5991	7,903	N/A
27	Residential Institution 26-50 Dwellings	Land used for a <i>Residential Institution</i> containing 26 to 50 independent living dwellings.	1.6448	23,646	N/A
28	Residential Institution 51-75 Dwellings	Land used for a <i>Residential Institution</i> containing 51 to 75 independent living dwellings.	1.6282	27,677	N/A
29	Residential Institution 76-100 Dwellings	Land used for a <i>Residential Institution</i> containing 76 to 100 independent living dwellings.	1.6754	55,481	N/A

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Category	Name	Description	Rate Cents in \$	Minimum General Rate	Capped % Increase
30	Residential Institution > 100 Dwellings	Land used for a <i>Residential Institution</i> containing more than 100 independent living dwellings.	1.7240	71,571	N/A
35	Transformer, Electricity Substation & Telecommunication Site	Land used or capable of being used for: (a) a transformer, electricity substation or telecommunications site; and (b) any purpose associated with, or ancillary to a transformer, electricity substation or telecommunications site, such as offices, depots and storage sheds.	3.8452	10,431	9%
44	Service Station 4-8 Fuel Hoses	Land used for a service station with between 4 and 8 fuel hoses.	1.2331	4,140	N/A
45	Service Station 9-16 Fuel Hoses	Land used for: (a) a service station with between 9 and 16 fuel hoses; or (b) a fuel or oil depot.	1.7459	5,436	9%
46	Service Station > 16 Fuel Hoses	Land used for a service station with more than 16 fuel hoses, other than land included in category 47.	2.2936	11,365	N/A
47	Service Station > 16 Fuel Hoses with shops	Land used for a service station with more than 16 fuel hoses and 2 or more separate shops and a fuel retail outlet.	3.1550	22,840	N/A
55	Pub, Hotel & Tavern	Land used for a pub, hotel or tavern.	1.2680	3,533	9%
56	Brewery & Winery	Land used for a brewery or winery where such brewery or winery incorporates a cellar door, restaurant or function centre.	1.3123	2,319	9%
60	Sporting Club & Sporting Facility	Land used for a sporting club or sporting facility.	0.8427	1,908	N/A
70	Transport Depot Other	Land used, in whole or in part, for the purposes of a <i>Transport Depot</i> , other than land included in categories 70A to 70F.	1.0840	3,913	N/A
70A	Transport Depot 2,501-5,000m ²	Land used, in whole or in part, for the purposes of a <i>Transport Depot</i> with a <i>Gross Floor Area</i> 2,501 to 5,000 square metres.	3.5542	32,135	N/A
70B	Transport Depot 5,001-10,000m ²	Land used, in whole or in part, for the purposes of a <i>Transport Depot</i> with a <i>Gross Floor Area</i> 5,001 to 10,000 square metres.	3.5542	64,270	N/A
70C	Transport Depot 10,001-20,000m ²	Land used, in whole or in part, for the purposes of a <i>Transport Depot</i> with a <i>Gross Floor Area</i> 10,001 to 20,000 square metres.	3.5542	128,476	N/A
70D	Transport Depot 20,001-30,000m ²	Land used, in whole or in part, for the purposes of a <i>Transport Depot</i> with a <i>Gross Floor Area</i> 20,001 to 30,000 square metres.	3.5542	214,275	N/A
70E	Transport Depot 30,001-40,000m ²	Land used, in whole or in part, for the purposes of a <i>Transport Depot</i> with a <i>Gross Floor Area</i> 30,001 to 40,000 square metres.	3.5542	299,985	N/A

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Category	Name	Description	Rate Cents in \$	Minimum General Rate	Capped % Increase
70F	Transport Depot > 40,000m ²	Land used, in whole or in part, for the purposes of a <i>Transport Depot</i> with a <i>Gross Floor Area</i> more than 40,000 square metres.	3.5542	385,781	N/A
71	Bromelton Land > \$1m	Land wholly located within the <i>Bromelton State Development Area</i> which has a rateable value greater than \$1,000,000, other than land included in categories 11 to 18 or 26 to 70.	3.1761	2,060	N/A
72	Turf Farm	Land used, in whole or in part, for a turf farm, other than land included in categories 11 to 11E or 17 to 18.	1.2569	2,622	9%
74	On Farm Packing Operation 0-2,500m ²	Land used, in whole or in part, for an <i>On Farm Packing Operation</i> with a <i>Gross Floor Area</i> 0 to 2,500 square metres.	0.8116	3,715	N/A
75	On Farm Packing Operation > 2,500m ²	Land used, in whole or in part, for an <i>On Farm Packing Operation</i> with a <i>Gross Floor Area</i> more than 2,500 square metres.	3.1764	10,448	N/A
76	Domestic Water Extraction	Land used, or capable of being used, in whole or in part, for <i>Domestic Water Extraction</i> , other than land included in category 55.	0.7695	2,029	9%
77	Commercial Water Extraction	Land used, or capable of being used, in whole or in part, for <i>Commercial Water Extraction</i> and/or on-site or off-site water bottling.	1.6171	4,163	9%
78	Fast Food Restaurant	Land used, in whole or in part, for a <i>Fast Food Restaurant</i> , other than land included in category 12, 46 or 47.	2.5475	6,323	N/A

Other

Category	Name	Description	Rate Cents in \$	Minimum General Rate	Capped % Increase
10	Pump & Dip Site	Land used for pump sites and dip sites valued separately from balance of holding or held separately by trustees.	0.5429	35	N/A
20	Land not included elsewhere	Land not included in any other category.	0.7496	1,203	N/A

Categorisation of Land for Differential General Rates

Council delegates to the Chief Executive Officer the power (contained in section 81(4) and (5) of the Regulation) to identify the rating category to which each parcel of rateable land in Council's area belongs.

Definitions for the purposes of determining the categorisation of property for ratingPrincipal Place of Residence

A *Principal Place of Residence* is defined as a single approved* *Dwelling House or Dwelling Unit* that is the place of residence at which at least one person who constitutes the owner/s of the land predominantly resides. In establishing 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 Council. Residential premises that have not met these criteria will be deemed a non-principal place of residence.

A *Dwelling House or Dwelling Unit* is not a Principal Place of Residence where it is not occupied, whether permanently or temporarily (for more than 120 days of the financial year), including for the purposes of renovation or redevelopment; except where:

- (a) a premises being renovated remains the registered principal place of residence for the purposes specified above and that the owner/s do not own any other property which they claim to be their principal place of residence; and
- (b) a property is vacant for longer than 120 continuous days of the financial year due to owner/s absence on an extended holiday, provided that the property remains vacant for the entire period of their absence.

*Approved in the context of the definition of "principal place of residence" means a property where a final building inspection certificate for a *Dwelling House or Dwelling Unit* has been issued or an approval for establishment or occupation of a temporary home has been granted.

For the purposes of this definition, a *Body Corporate* cannot reside in a principal place of residence.

Body Corporate

Means:-

- A company or corporation incorporated under the *Corporations Act 2001(Cth)*;
- An association incorporated under the *Associations Incorporation Act 1981*;
- A government entity; or
- Any other entity incorporated under any other legislation.

Land

The term *Land* includes a lot in a community titles scheme or group title.

Vacant Residential Land

Vacant Residential Land means land used for a residential purpose with no improvements or structures, irrespective of whether such structures are either temporarily or permanently vacant.

For the avoidance of doubt, land with structures that are temporarily or permanently vacant will not constitute *Vacant Residential Land*.

Vacant Rural Land

Vacant Rural Land means land used for a rural or agricultural purpose devoid of buildings or structures with the exception of sheds, outbuildings, garages or other minor structures not designed or used for human habitation or occupation.

Dwelling House or Dwelling Unit

A *Dwelling House or Dwelling Unit* includes a house, granny flat or relative's accommodation but does not include a multi-unit residential building such as a duplex, apartment, unit complex or a block of flats.

A *Secondary Dwelling House or Dwelling Unit* is a dwelling house or dwelling unit which does not share a common wall or roof line with another dwelling house or dwelling unit on the same land.

Gross Floor Area

The term *Gross Floor Area* means the total floor area of all buildings and sheds, measured from the outside of external walls or the centre of party walls, and includes all roofed areas.

High Impact or Special Industry

The term *High Impact or Special Industry* includes an:

- abattoir;
- concrete batching plant;
- knackery;
- meat processing facility;
- sawmill;
- tannery;
- facility which processes animal by-products;
- facility for the production of fertiliser; and
- facility for the manufacture of swimming pools.

Residential Institution

A *Residential Institution* includes:

- an aged-care facility;
- a retirement home; and
- a retirement village.

Transport Depot

The term *Transport Depot* includes land used for:

- the parking or garaging of three or more *Commercial Vehicles*; and
- may include the maintenance, repair or storage of such vehicles; and
- may include the transfer and storage of goods delivered by rail or road transport or transfer of goods or persons from one vehicle to another.

The term *Commercial Vehicles* means medium rigid buses and trucks, heavy rigid buses and trucks, heavy combination trucks and prime movers, B-doubles and road trains.

Bromelton State Development Area

The *Bromelton State Development Area* is the Bromelton Major Industry Precinct and the Bromelton Major Industry Sub-Precinct Area as depicted on the maps prepared by the Department of State Development.

Those maps can be accessed at:

<https://www.statedevelopment.qld.gov.au/coordinator-general/state-development-areas/current/bromelton-state-development-area>

On Farm Packing Operation

The term *On Farm Packing Operation* means land containing a facility where fruit and/or vegetables are received and/or processed prior to distribution to market. Operations may include but are not limited to sorting, trimming, washing, drying, waxing, curing, chemical treatment, packaging, pre-cooling, storage, and transportation.

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Domestic Water Extraction

The term *Domestic Water Extraction* means land with a minor public utility (water supplier) for domestic water carrier supply only. Domestic water carrier supply is defined as water extraction for the purpose of bulk water delivery confined to the Tamborine Mountain bounded locality.

Commercial Water Extraction

The term *Commercial Water Extraction* means land with a minor public utility (water supplier) for commercial and/or domestic water carrier supply. Commercial water carrier supply is defined as water extraction for the purpose of bulk water delivery outside the Tamborine Mountain bounded locality.

Fast Food Restaurant

The term *Fast Food Restaurant* means a franchise or a number of similar establishments under one ownership, or management with common branding, where foods such as chicken, chips, pizza, hamburgers, etc. can be prepared and served quickly.

Objecting to Differential General Rate Category

In accordance with Division 4 of the Regulation the owners of rateable land will be informed that they have the right of objection to the rate category their land is included in. Pursuant to section 90 of the Regulation objections must be in writing and received within thirty (30) days of rate notices being issued. The only ground for objecting is that the owner considers the land should belong to a different rating category.

Land Valuation

A differential general rate will be levied on all rateable land based on the value of the land as assessed by the Department of Resources. The value of the land is either the site value (non-rural land) or the unimproved value (rural land) determined under the *Land Valuation Act 2010*.

Minimum General Rate

Regardless of the value of the land, there will be a minimum contribution required from each ratepayer towards the overall running of the Council. This will be achieved by the application of minimum general rates. The minimum differential general rates are shown in the Differential General Rate Categories table.

In accordance with section 77(3) of the Regulation properties subject to a discounted valuation are exempt from the minimum general rate.

Limitation of Increase in Differential General Rate

In accordance with section 116 of the Regulation, for the 2021-2022 financial year Council will limit any increase in the differential general rate in specified rating categories to the differential general rate levied in the 2020-2021 financial year by the percentage shown in the Differential General Rate Category tables.

The limitation of the increase in the differential general rate does not apply in the following instances:

- The area of the rateable land changes;
- The assessment is the minimum general rate in the current year;
- There has been a change in valuation (other than the revaluation of the entire local government area) during the current or previous financial year;
- The land is no longer subject to section 50 of the *Land Valuation Act 2010*; or
- There is a change in the differential rating category.

For land on which the differential general rate levied for the previous financial year was for a period of less than the full year, the differential general rate for the previous year will be annualised and the limitation applied to the annualised amount.

If a property has transferred to a new rating category in the previous financial year, the differential general rate for the previous year will be annualised in accordance with the new differential rating category and the limitation applied to the annualised amount.

SEPARATE RATES AND CHARGES

Separate rates and charges are for any other service, facility or activity that is not funded through other rates and charges.

In accordance with section 94 of the Act and section 103 of the Regulation, Council will levy separate charges on all rateable assessments within the Scenic Rim region for community infrastructure.

It is considered that it is more appropriate to raise these funds by a separate charge, rather than from general funds, so that the community is aware of Council's commitment to the specific activities to be funded by the charges.

Community Infrastructure

A separate charge will be levied equally on all properties within the Scenic Rim region for the purposes of funding all or part of the costs associated with road and bridge infrastructure maintenance throughout the Region.

In 2021-2022 the Separate Charge: Community Infrastructure will be \$447.00 per rateable assessment. A pro rata charge effective from the date of valuation will apply to new properties created during the financial year.

SPECIAL RATES AND CHARGES

Special rates and charges are for services, facilities and activities that have a special association with particular land because:

- (a) the land or its occupier:
 - (i) specially benefits from the service, facility or activity; or
 - (ii) has or will have special access to the service, facility or activity; or
- (b) the land is or will be used in a way that specially contributes to the need for the service, facility or activity; or
- (c) the occupier of the land specially contributes to the need for the service, facility or activity.

In accordance with section 94 of the Act and section 94 of the Regulation, Council will levy special charges for rural fire services.

Rural Fire Levy

Pursuant to section 94(1) of the Act, Council will levy a special charge on all rateable assessments within the Rural Fire Brigade areas of the Region, as determined by the Queensland Fire and Emergency Service (QFES) Commissioner and delineated on electronic maps provided by QFES.

There are two separate special charges based on the Rural Fire Brigade areas as described.

Each rateable assessment within each Rural Fire Brigade area specially benefits from the provision of funding to rural fire brigades, because such funding enables the rural fire brigades to:

- purchase and maintain equipment; and
- fund operational activities.

Council will remit the special charge proceeds to the Rural Fire Brigade Group of the QFES to fund ongoing provision and maintenance of firefighting equipment and operations for the Rural Fire Brigades. The proceeds will be distributed according to the funding requirements identified in the annual budgets and determined by the Local Area Finance Committee of the Scenic Rim Rural Fire Brigade Group.

Special Charge 1 - Rural Fire Brigade

Council will levy a special charge as follows:

1. On land to which the plan described in paragraph 3 applies, to assist the following Rural Fire Brigades in accordance with that plan:
Allandale, Aratula, Cannon Creek, Croftby/Carneys Creek, Kalbar, Maroon, Mt Alford, Mt French, Mt Walker, Mutdapilly, Roadvale, Rosevale, Tarome and Warrill View.
2. The special charge is \$12.50 per rateable assessment.
3. The overall plan for the service, facility, or activity to be funded by the special charge is as follows:
 - (a) The land to which the plan applies is the rateable land within the Rural Fire Brigade areas for Allandale, Aratula, Cannon Creek, Croftby/Carneys Creek, Kalbar, Maroon, Mt Alford, Mt French, Mt Walker, Mutdapilly, Roadvale, Rosevale, Tarome and Warrill View delineated on electronic maps provided by QFES. These maps can be viewed at Council's office.
 - (b) The service, facility, or activity for which the plan is made is for Council to assist Rural Fire Brigades to:
 - (i) purchase and maintain equipment; and
 - (ii) fund operational activities.
 - (c) The estimated cost of carrying out the overall plan is \$70,927.65 with the contribution of \$41,850 to be raised through the Special Charge.
 - (d) The estimated time for implementing the overall plan is 1 (one) year commencing 1 July 2021 and ending 30 June 2022.

Special Charge 2 - Rural Fire Brigade

Council will levy a special charge as follows:

1. On land to which the plan described in paragraph 3 applies, to assist the following Rural Fire Brigades in accordance with that plan:
Beechmont, Biddaddaba, Birnam, Canungra, Cedar Creek/Wolffdene, Kerry, Rathdowney, Tamborine Mountain, Tamborine and Woodhill.
2. The special charge is \$33.00 per rateable assessment.
3. The overall plan for the service, facility, or activity to be funded by the special charge is as follows:
 - (a) The land to which the plan applies is the rateable land within the Rural Fire Brigade areas for Beechmont, Biddaddaba, Birnam, Canungra, Cedar Creek/Wolffdene, Kerry, Rathdowney, Tamborine Mountain, Tamborine and Woodhill delineated on electronic maps provided by QFES. These maps can be viewed at Council's office.
 - (b) The service, facility, or activity for which the plan is made is for Council to assist Rural Fire Brigades to:
 - (i) purchase and maintain equipment; and
 - (ii) fund operational activities.
 - (c) The estimated cost of carrying out the overall plan is \$155,088.00 with the contribution of \$127,116 to be raised through the Special Charge.
 - (d) The estimated time for implementing the overall plan is 1 (one) year commencing 1 July 2021 and ending 30 June 2022.

UTILITY CHARGES

Utility charges are for a service, facility or activity such as waste management.

In accordance with section 94 of the Act and section 99 of the Regulation, Council will levy waste management utility charges for:

- Waste Disposal
- Refuse Collection.

Waste Disposal

Council will levy a Waste Disposal utility charge on properties that:

- (a) do not receive a Council kerbside waste and recyclables collection or Council bulk bin service; and
- (b) have improvements recorded against the property as determined by Scenic Rim Regional Council's property and rating system.

The proceeds from the Waste Disposal charge shall be applied to fund recurrent and capital expenditure and administration costs associated with the ongoing operation, maintenance and upgrading of Council's waste management facilities comprising landfill sites, transfer stations, weighbridge and rubbish bins located throughout the Scenic Rim region.

In 2021-2022 the Waste Disposal charge will be \$151.00 per rateable assessment. A pro rata charge effective from the date of valuation will apply to new properties created during the financial year not already excluded above.

Refuse Collection

The charges for the dual domestic 240 litre bin service and the dual commercial (non-domestic) 240 litre bin service incorporate both the waste service and the recycling service. The dual refuse service comprises a 240 litre waste bin serviced kerbside once per week and a 240 litre recycling bin serviced kerbside once per fortnight.

New services will receive a pro rata supplementary notice effective from the date of delivery of waste and/or recycling containers.

In accordance with *Local Law No. 5 (Waste Management) 2018*, all premises within Scenic Rim Regional Council boundaries are designated as areas in which Council may conduct general waste collection. Services shall be provided to all premises within the Council area where waste services are, or can be made available.

The following refuse collection charges are applicable for the 2021-2022 financial year:

Domestic (Wheelie Bin) Refuse Collection Service Charge

The following properties will be charged for a dual domestic refuse collection service:

- all occupied residential premises or land
- all occupied community titles scheme residential premises
- new domestic/residential premises issued with Form 21 Certificate of Final Inspection

Size and Type of Container	Charge
240 Litre Dual Waste & Recycling Container Kerbside	\$406.00
Additional 240 Litre Dual Waste & Recycling Container Kerbside	\$406.00
Additional 240 Litre Waste Container Kerbside	\$221.00
Additional 240 Litre Recycling Container Kerbside	\$185.00

Domestic Bulk Bin Waste Collection Service Charge

The charges set out below are for one service per week.

Size and Type of Container	Charge
1 Cubic Metre	\$1,389.00
1.5 Cubic Metres	\$2,051.00
2 Cubic Metres	\$2,674.00
3 Cubic Metres	\$3,918.00

The charges set out below are for one service per fortnight.

Size and Type of Container	Charge
1 Cubic Metre	\$925.00
1.5 Cubic Metres	\$1,236.00
2 Cubic Metres	\$1,547.00
3 Cubic Metres	\$2,168.00

Bulk waste service charges do not include a charge for a recycling service. If a premise with a bulk waste service requests a recycling service an additional charge will apply.

Commercial (Wheelie Bin) Refuse Collection Service Charge

The following properties will be charged for a dual commercial refuse collection service:

- all occupied commercial premises;
- all occupied community titles scheme commercial (non-domestic) residential premises; and
- new commercial premises issued with either Form 21 Certificate of Final Inspection or Certificate of Classification for Commercial Premises

Size and Type of Container	Charge
240 Litre Dual Waste & Recycling Container Kerbside	\$611.00
Additional 240 Litre Dual Waste & Recycling Container Kerbside	\$611.00
Additional 240 Litre Waste Container Kerbside	\$412.00
Additional 240 Litre Recycling Container Kerbside	\$199.00

Additional services will also be charged on the basis of the above tables.

Commercial Bulk Bin Waste Collection Service Charge

The charges set out below are for one service per week.

Size and Type of Container	Charge
1 Cubic Metre	\$1,831.00
1.5 Cubic Metres	\$2,715.00
2 Cubic Metres	\$3,558.00
3 Cubic Metres	\$5,244.00

The charges set out below are for one service per fortnight.

Size and Type of Container	Charge
1 Cubic Metre	\$1,147.00
1.5 Cubic Metres	\$1,568.00
2 Cubic Metres	\$1,989.00
3 Cubic Metres	\$2,832.00

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Bulk waste service charges do not include a charge for a recycling service. If a premise with a bulk waste service requests a recycling service an additional charge will apply.

Exemptions

No separate refuse collection charge will be levied for storage lots and garage lots that are separate lots in a community titles scheme.

Commercial (non-domestic) recycling services shall be provided free of charge to schools if Council is providing an existing refuse service.

Exemptions also apply to premises that meet the criteria outlined in Council's Waste Collection Policy WI03.02CP under 'Exemption and Temporary Exemption'.

Changes in Refuse Collection Services

Where a property owner wishes to:

- increase or decrease the number of domestic bin services, commercial bin services or bulk bin services received per week; or
- vary the size or number of receptacles used for any type of service.

The owner or authorised agent of the owner must make written application to Council setting out the proposed variation and the reason for the variation.

Where Council agrees to the proposed variation, the owner or agent will be advised of the applicable utility charges based on the relevant charges set out in this document. Any resulting amendment to charges will apply from the date on which the variation takes effect.

Cancellation of Services

Service cancellations are permitted in the following circumstances:

- (a) Premises that have been vacant for 6 (six) months or more.

The property owner must complete a statutory declaration stating:

- (i) the reason the premises is unoccupied;
- (ii) the period for which the premises has been unoccupied and is expected to remain unoccupied; and
- (iii) a proposed recommencement date for the provision of the refuse collection services.

Where Council agrees not to levy a charge for a refuse collection service in such circumstances the charges will cease to apply from the date Council receives the statutory declaration.

- (b) Where Council receives advice that the premises have been demolished or rendered uninhabitable by damage from fire or disaster.

The charges will cease to apply from the later of the date Council receives the advice in writing or the date of demolition. Suitable advice includes Police or Fire Services report or Insurance Assessment report.

Cancellation must be in the form required by Council.

RECOVERY OF RATES AND CHARGES

Time Within Which Rates and Charges Must Be Paid

In accordance with section 118 of the Regulation rates and charges are due to be paid within thirty-one (31) days from the date of issue shown on the rate notice.

Interest on Overdue Rates or Charges

Section 133 of the *Local Government Regulation 2012* has been amended to change the maximum interest rate which Councils can apply to overdue rates or charges. From 1 July 2021, the maximum interest rate a Council can apply to overdue rates or charges will be calculated annually using the Reserve Bank of Australia "bank yield rate".

The calculated maximum interest rate will be the "bank yield rate" plus 8 per cent. The "bank yield rate" (3-month bank accepted bills monthly average) as at March of each year will be used to calculate the maximum rate of interest to apply for the following financial year.

The "bank yield rate" as at March 2021 (published by the Reserve Bank of Australia) was 0.03 per cent.

In accordance with Section 133 of the *Local Government Regulation 2012* interest on all overdue rates or charges will be calculated at a rate of 8.03 per cent per annum compounded monthly

Calculation of interest will be undertaken on monthly rests, with accrual commencing on the first day rates become overdue.

FEES AND CHARGES

To minimise the general rate burden on ratepayers, Council will attempt to recover costs through charging fees for the use of services and facilities where it is administratively simple and efficient to do so.

A full list of Council's fees and charges is maintained in a Register of Fees and Charges, which was adopted by Council on 25 May 2021 for the 2021-2022 financial year.

Cost-Recovery Fees

In accordance with section 97(1) of the Act Council has resolved to adopt a range of cost-recovery fees for the 2021-2022 financial year. These fees are based on the user pays policy with consideration given, where appropriate, to the social impact certain fees may have.

Business Activity Fees

Council has the power to conduct business activities and to charge fees for services and facilities it provides on this basis. Business activity fees are fees other than cost-recovery fees, charged where Council provides a service for which a consumer can choose whether or not to avail itself. Business activity fees are purely commercial in application and are subject to the Commonwealth's Goods and Services Tax.

In accordance with section 262(3)(c) of the Act Council has adopted a range of business activity fees for the 2021-2022 financial year. Business activity fees include but are not confined to the following: rents, plant hire, private works and hire of facilities.

CONCESSIONS

Discount

In accordance with section 130 of the Regulation a discount of 5% will be allowed on general rates only for the 2021-2022 financial year, only if the total amount of all rates and charges included on an assessment for which the discount is allowed and all overdue rates and charges, is received by Council on or before the due date for payment, which is within thirty-one (31) days from date of issue shown on the rate notice.

Concessions

Voluntary Conservation Covenants

In accordance with section 120(1)(e) and section 122(1)(b) of the Regulation, Council will grant a partial rebate of the general rate to landowners who have entered into:

- a voluntary conservation covenant registered under section 97A of the *Land Title Act 1994* with Council; or
- an unregistered voluntary conservation agreement with Council, to preserve, restore or maintain an area of environmental or scientific significance upon their rateable land, namely vegetation communities having levels of significance..

The rebate will be a pro rata percentage of the general rate attributable to the conservation area of the land as detailed in Council's Rate Based Financial Assistance Policy.

Not-For Profit

In accordance with section 120(1)(b) and section 122(1)(b) of the Regulation, Council may, upon application grant a full rebate of the general rate, separate charge and the waste disposal utility charge to the eligible classes of ratepayers including:

- Not-For-Profit Organisations
- Not-For-Profit Community Service Providers
- Sporting Organisations operating on Council-owned or controlled lands

Details of eligibility and application as detailed in Council's Rate Based Financial Assistance Policy.

Specific Land Use

In accordance with section 120(1)(b) and section 122(1)(b) of the Regulation, Council may, upon application grant a full rebate of the general rate, separate charge and the waste disposal utility charge to the eligible classes of ratepayers including:

- Dip and pump sites held separately from the balance of holdings or held separately by trustees
- Land identified as Historical Subdivision Precinct, under the Scenic Rim Planning Scheme 2020.

Hardship

In accordance with section 120(1)(c) and section 122(1)(b) of the Regulation, Council will grant a rebate of whichever is the less of, \$200 per annum and 20% of the gross rates and charges levied to the eligible classes of ratepayers including:

- Property owned and occupied by totally and permanently incapacitated (TPI) veterans holding a valid TPI Gold Card

DATE OF ADOPTION

Special Meeting, 24 June 2021

6.13 Investment Policy [Closed s.254J(3)(c)]**Executive Officer:** General Manager Council Sustainability**Item Author:** Coordinator Financial Management**Attachments:**

1. Investment Policy

This report is **CONFIDENTIAL** in accordance with Section 254J(3)(c) of the *Local Government Regulation 2012*, which permits the meeting to be closed to the public for business relating to the following:

- (c) the local government's budget.

Executive Summary

This report provides for the consideration of Council's 2021-2022 Investment Policy.

Recommendation

That Council, pursuant to section 191 of the *Local Government Regulation 2012*, adopt the 2021-2022 Investment Policy as provided for in Attachment 1.

Previous Council Considerations / Resolutions

The 2020-2021 Budget was tabled and adopted by Council at the Special Meeting held on 6 July 2020. Subsequent amendments have followed, including:

- Adoption of the 2020-2021 Carry Forward Budget Review at the Ordinary Meeting held on 21 September 2020;
- Adoption of the 2020-2021 September Budget Review at the Ordinary Meeting held on 23 November 2020; and
- Adoption of the 2020-2021 December Budget Review at the Ordinary Meeting held on 9 March 2021.
- Adoption of the 2020-2021 March Budget Review at the Ordinary Meeting held on 8 June 2021.

Report / Background

Council's budget preparation process for the 2021-2022 budget has involved a series of discussions with the Mayor, Councillors and staff - where the various components, including but not limited to the Revenue Statement, Register of Fees and Charges, the 2021-2022 Budget, and the 2021-2022 to 2030-2031 Long Term Financial Forecast, prepared by Council officers have been reviewed and revised as necessary.

The underlying intent of this budget is to strengthen Council's financial position while delivering the capital works required to ensure that we can continue to deliver the services provided to the community, at an acceptable level, well into the future.

Special Meeting Agenda – Confidential Item

24 June 2021

The Investment Policy intends to set the boundaries of investment and includes the overall philosophy and strategy for investment of surplus Council funds.

The 2021-2022 Investment Policy has been developed in accordance with the determinations made during Council budget discussions - it is scheduled for review and consideration annually as part of the Annual Budget process.

Budget / Financial Implications

Not applicable.

Strategic Implications*Operational Plan*

Theme: 3. Open and Responsive Government

Key Area of Focus: 3.1.2 Provide streamlined and practical regulatory services that deliver improved access for the community

Legal / Statutory Implications

Section 104 of the *Local Government Act 2009* states the system of financial management established by a local government must include financial policies including an investment policy and debt policy. These policies are required to be regularly reviewed and updated as necessary.

RisksStrategic Risks

The following Level 1 and Level 2 (strategic) risks are relevant to the matters considered in this report:

SR47 Inadequate or lack of an appropriate Financial Management Framework (including systems, policies, procedures and controls) in place to adequately minimise risk of fraudulent action and to maximise financial sustainability.

Risk Assessment

Category	Consequence	Likelihood	Inherent Risk Rating	Treatment of risks	Residual Risk Rating
Legal Compliance and Liability Non-compliance with legislative community reporting obligations. Poor investment strategies that place investment funds at risk.	Major	Likely	High	<ul style="list-style-type: none"> • A rating category information statement is issued with rate notices. • A revenue statement and revenue policy are prepared in accordance with the Local Government Act and Regulation. • Rates and charges information is available on Council's website. • The revenue statement and revenue policy are published in the Community Budget Report. 	Low

Special Meeting Agenda – Confidential Item

24 June 2021

Category	Consequence	Likelihood	Inherent Risk Rating	Treatment of risks	Residual Risk Rating
				<ul style="list-style-type: none"> The revenue statement is reviewed by a registered lawyer. 	

Consultation

Mayor and Councillors, Council's Executive Leadership Team and Council Sustainability Teams.

Conclusion

The draft 2021-2022 Investment Policy, outlines the way Council plans to administer investments, has been prepared and is presented to Council for consideration and adoption.



OBJECTIVE

The objectives of this Policy are to establish the guidelines for investing funds not required to meet immediate liquidity needs:

1. In accordance with legislative requirements; and
2. With consideration of risk and at the most favourable rate of interest available at the time for the investment type.

POLICY STATEMENT

Part 3 Section 104 of the Local Government Act 2009 (Act) requires Council to have an Investment Policy as part of a system of financial management.

Section 191 of the Local Government Regulation 2012 (Regulation) requires that Council's Investment Policy must outline:

- (a) the local government's investment objectives and overall risk philosophy; and
- (b) procedures for achieving the goals related to investment stated in the Policy.

Council is committed to maintaining a diversified portfolio of investments with the aim of minimising credit risk and market risk. While exercising the power to invest, consideration is to be given to preservation of capital, liquidity and the return on investment.

The following principles will be applied to all investment decisions:

- Investing only in investments permitted by current legislation;
- Ensuring investments are placed giving due consideration to the relationship between credit rating and interest rate;
- Ensuring diversification is achieved by maintaining the spread of investments across a range of institutions;
- Ensuring the investment portfolio is realisable with minimal penalty within a reasonable timeframe;
- Identifying available cash and period of availability via analysis of the cash flow position for Council each working day;
- Seeking the most advantageous interest rate taking consideration of what is most appropriate in all the circumstances;
- Keeping records to support Council's investment decisions; and
- Divesting within 28 days or as soon as practicable if the funds are downgraded and no longer fall within the current guidelines.

Policy Reference Number: FI01.10CP
Portfolio: Council Sustainability
Business Unit: Financial Management

Adoption/Approval Date: 24/06/2021
Review Date: 30/06/2022
File References: 10955054
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Delegation of Authority

Authority for the exercise of Category 1 investment power under Part 6 of the *Statutory Bodies Financial Arrangement Act 1982* and in accordance with the Investment Policy is delegated by Council to the Chief Executive Officer pursuant to Section 257(1)(b) of the Act.

Type of Investments

Investments should be appropriate to Council's investment objectives and comply with the range of approved investments prescribed by Section 44 of the *Statutory Bodies Financial Arrangements Act 1982*.

Risk Management

Council is risk averse; risk aversion is the reluctance to invest in a product with a higher risk compared to a product with a lower risk, but possibly lower returns. Risk can never be completely mitigated and no investment is risk free.

The Investment Policy outlines the limits on investments that assist in mitigating risk within Council's control without unnecessary detrimental impact on investment returns.

Investments are to comply with key criteria relating to:

- Credit Risk - limit overall credit exposure of the portfolio;
- Counterparty Credit Risk - limit exposure to individual counterparties/institutions;
- Maturity Risk - limits based upon maturing of investments;
- Protection of Principal - investments entered into should be structured to minimise the risk of loss of principal; and
- Grant Funding Conditions - conditions relating to grant funding available to invest must be complied with.

Investment LimitsTerm to Maturity

Council's investments should be able to be liquidated in a timely manner with minimal loss or penalty. The term to maturity of any investment may range from "at call" to one year. The maximum term for any investment will not exceed one year in accordance with Section 44 of the *Statutory Bodies Financial Arrangements Act 1982*.

Liquidity Requirements

The term of investments must also take into account Council's liquidity requirements and the portfolio must be structured so that there are always sufficient funds available to meet weekly cash requirements.

Credit Ratings

Credit ratings in no way guarantee an investment or protect Council against investment losses. The prescribed ratings should not be misinterpreted as an implicit guarantee of investments or entities that have such ratings. Even given this challenge, ratings provide the best independent information available.

To limit overall credit exposure of the portfolio and exposure to individual counterparties/institutions, Council has placed the following limits on portfolio credit ratings:

Short Term Rating (Standard & Poor's) or equivalent	Maximum Percentage of Total Investments
A1+	100%
A1	50%
A2	30%
A3	10%
Unrated	10%
QIC/QTC	100%

Diversification

No more than 30% of Council's investments will be held with any one financial institution, or fund manager for investments other than *Queensland Treasury Corporation (QTC)* or the *Queensland Investment Corporation (QIC)* cash funds, where 100% of investments may be held.

Type 2 Financial Arrangements

Due to Council being a participating local government as defined in section 5(b) of the South East Queensland Water (Distribution and Retail Restructuring) Act 2009, Council has entered into a loan arrangement with Urban Utilities (formerly Queensland Urban Utilities) as of 1 July 2010. Although this arrangement does not meet the criteria of other policy referred to in this document, it is an exception and has the approval of the Under-Treasurer and Council.

CONSIDERATION OF HUMAN RIGHTS UNDER HUMAN RIGHTS ACT 2019

In acknowledgement of the fundamental human rights recognised in International covenants this Council Policy has been developed and acknowledges a commitment to recognise the importance and protection of human rights in creating policies that serve to develop overarching frameworks, standards, behaviours or actions that affect the way in which Council serves the community of the Scenic Rim region.

An assessment of this Policy against the human rights determined that no human rights are limited or affected by this Policy, because this Policy is applied in a non-discriminatory manner, not affecting or restraining any resident from exercising any of the articulated human rights.

COMPLIANCE, MONITORING AND REVIEW

Financial Management will be responsible for ensuring compliance with relevant legislation and for the annual review in accordance with the annual budget modelling adopted by Council.

DEFINITIONS

Authorised Deposit-taking Institutions (ADIs) means corporations which are authorised under the Banking Act 1959.

Credit Ratings means a guide or standard for an investor, which indicate the ability of a debt issuer or debt issue to meet the obligations of repayment of interest and principal. Credit rating agencies such as Moody's, Standard and Poor's (S&P) and Fitch Rating make these independent assessments based on a certain set of market and non-market information.

Credit Risk means risk that a counterparty cannot pay back part or all of the investment when it is due.

Policy Reference Number: FI01.104CP
Portfolio: Council Sustainability
Business Unit: Financial Management

Adoption/Approval Date: 24/06/2021
Review Date: 30/06/2022
File References: 10955054
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Investments means arrangements that are undertaken or acquired for producing income.

Liquidity Risk means the risk that an investment product will be difficult to liquidate or involve transaction costs to liquidate.

Market Risk means risk that changes in interest rates will adversely affect the fair value of an investment.

RELATED LEGISLATION AND DOCUMENTS

- (a) *Local Government Act 2009* (the Act);
- (b) *Local Government Regulations 2012* (the Regulation);
- (c) *Statutory Bodies Financial Arrangements Act 1982*;
- (d) *Statutory Bodies Financial Arrangements Regulation 2007*;
- (e) *Statutory Bodies Financial Arrangements Act 1982 - Operational Guidelines*;
- (f) *Banking Act (Cwlth) 1959*;
- (g) Investment Policy Guidelines for Statutory Bodies: October 2012 - Queensland;
- (h) Government - Queensland Treasury and Trade; and
- (i) Investment Policy Procedure (Attachment A)

This Policy supports the Scenic Rim Regional Council Corporate Plan 2018-2023, in particular Theme - Open and Responsible Government.

APPROVAL AND REVIEW DETAILS

Approved By:
SCENIC RIM REGIONAL COUNCIL
 Adopted: 24 June 2021

Version Information

Version No.	Date	Key Changes
1	12/06/2019	New Policy
2	06/07/2020	Special Meeting Item No.5.16 Updated New Policy Template
3	24/06/2021	Special Meeting Annual Review

Policy Reference Number: F101.104CP
 Portfolio: Council Sustainability
 Business Unit: Financial Management

Adoption/Approval Date: 24/06/2021
 Review Date: 30/06/2022
 File References: 10955054
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ATTACHMENT A: Investment Policy Procedure**1. Introduction****1.1 Preamble**

Council is granted authority to exercise Category 1 investment power under Part 6 of the *Statutory Bodies Financial Arrangements Act 1982*. This power permits Council to invest in a range of highly secure investments:

- Either at call; or
- For a fixed time of not more than one year.

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.

Council has also been granted authority to enter into a Type 2 financial arrangement with its Central SEQ Distributor-Retailer Authority; Urban Utilities. This is due to Council being a participating local government as defined in section 5(b) of the *South East Queensland Water (Distribution and Retail Restructuring) Act 2009*. This approval gives Council the authority to enter into loan arrangements with Urban Utilities.

1.2 Intent

The activities of officers or fund managers responsible for stewardship of 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. Guidelines**2.1 Authority**

All investments are to be made in accordance with:

- *Statutory Bodies Financial Arrangements Act 1982*
- *Statutory Bodies Financial Arrangements Regulation 2007*

2.2 Ethical Considerations**2.2.1 Prudent person standard**

The prudent person standard requires officers to exercise same care, diligence and skill that a prudent person would exercise in managing the affairs of other persons. Acting prudently applies to selecting investments and requires an individual to consider diversification, appropriateness of the investment, risk and anticipated return, liquidity, independent financial advice and to have a clear understanding of the investment and associated underlying risk.

2.2.2 Ethics And Conflicts Of Interest

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

This Policy requires officers to disclose any conflict of interest to the Chief Executive Officer.

2.3 Investment Objectives

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 preservation of capital, liquidity, and return on investment.

2.3.1 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 within 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. Credit risk will be minimised by officers pre-qualifying all transactions including the brokers/securities dealers with which they do business, diversify the portfolio and limit transactions to secure investments.

Interest Rate Risk

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 will 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. Interest rate risk can also be limited by investing in shorter term securities.

2.3.2 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 redeem an investment.

2.3.3 Return On Investments

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

2.4 Portfolio Implementation

2.4.1 Authorised personnel

Responsibility for implementation of these Procedures is delegated by the Chief Executive Officer to the General Manager Council Sustainability in accordance with Section 259 of the Act.

2.4.2 Internal Controls

The General Manager Council Sustainability 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 monthly reporting (including compliance reporting), as well as regular review of the Investment Policy. The internal controls will address the following:

- Control of collusion;
- Separate the transaction authority from accounting and record keeping;
- Safekeeping;
- Avoid physical delivery of securities;
- Confirmation requirements for settlement of securities;
- Compliance and oversight of investment parameters; and
- Reporting of breaches.

2.5 Investment Parameters

2.5.1 Investable funds

For the purposes of this Policy, investable funds are the investment moneys available for investment at any one time and include the Council's bank account balance. Included in this balance is any moneys held by Council on behalf of external parties i.e. trust funds.

The investable funds should match the cash flow needs of Council after preparing the annual budget.

2.5.2 Authorised Investments

Without specific approval from Council or the Treasurer, investments are limited to those prescribed by Section 44 of the *Statutory Bodies Financial Arrangements Act 1982*, which include:

- State/Commonwealth Government bonds, debentures or securities;
- Interest bearing deposits issued by an authorised deposit taking institution (ADI);
- Deposits with QIC or QTC.

2.5.3 Mandatory Conditions

There are certain mandatory conditions that all investments must comply with:

- All investments must be in the name of Scenic Rim Regional Council. If using the services of an investment advisor or broker, Council must ensure that ownership is retained.
- All investments must be denominated in Australian dollars.

2.5.4 Prohibited Investments

This Investment Policy prohibits any investment carried out for speculative purposes including:

- Derivative based instruments;
- Principal only investments or securities that provide potentially nil or negative cash flow;
- Stand alone securities issued that have underlying futures, options, forward contracts and swaps of any kind.

The Investment Policy also prohibits the use of leveraging (borrowing to invest) of an investment.

2.5.5 Portfolio Investment Parameters And Credit Requirements

The Policy contains the maximum acceptable institutional credit rating limits associated with applicable institutions based on their short-term Standard and Poor's or equivalent credit rating.

A Financial Institution is defined as an authorised deposit-taking institution within the meaning of the *Banking Act 1959 (Cwlth)*, Section 5. Council shall keep a current list of credit ratings for the authorised financial institutions.

It is noted that for the purposes of this investment portfolio, the percentage limits apply effective from the date of purchase as a percentage of the market value of the portfolio.

Policy Reference Number: FI01.104CP
Portfolio: Council Sustainability
Business Unit: Financial Management

Adoption/Approval Date: 24/06/2021
Review Date: 30/06/2022
File References: 10955054
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6.14 Debt Policy [Closed s.254J(3)(c)]**Executive Officer:** General Manager Council Sustainability**Item Author:** Coordinator Financial Management**Attachments:**

1. Debt Policy

This report is **CONFIDENTIAL** in accordance with Section 254J(3)(c) of the *Local Government Regulation 2012*, which permits the meeting to be closed to the public for business relating to the following:

- (c) the local government's budget.

Executive Summary

This report provides for the consideration of Council's Debt Policy.

Recommendation

That, pursuant with section 192 of the *Local Government Regulation 2012*, Council adopt the 2021-2022 Debt Policy as provided in Attachment 1.

Previous Council Considerations / Resolutions

The 2020-2021 Budget was tabled and adopted by Council at the Special Meeting held on 6 July 2020. Subsequent amendments have followed, including:

- Adoption of the 2020-2021 Carry Forward Budget Review at the Ordinary Meeting held on 21 September 2020;
- Adoption of the 2020-2021 September Budget Review at the Ordinary Meeting held on 23 November 2020; and
- Adoption of the 2020-2021 December Budget Review at the Ordinary Meeting held on 9 March 2021.
- Adoption of the 2020-2021 March Budget Review at the Ordinary Meeting held on 8 June 2021.

Report / Background

Council's budget preparation process for the 2021-2022 budget has involved a series of discussions with the Mayor, Councillors and staff - where the various components, including but not limited to the Revenue Statement, Register of Fees and Charges, the 2021-2022 Budget, and the 2021-2022 to 2030-2031 Long Term Financial Forecast, prepared by Council officers have been reviewed and revised as necessary.

The underlying intent of this budget is to strengthen Council's financial position while delivering the capital works required to ensure that we can continue to deliver the services provided to the community, at an acceptable level, well into the future.

Special Meeting Agenda – Confidential Item

24 June 2021

The Debt Policy outlines the principles for utilising debt financing and contains existing, as well as planned borrowings in Council's long term financial forecasts.

The 2021-2022 Debt Policy has been developed in accordance with the determinations made during Council budget discussions - it is scheduled for review and consideration annually as part of the Annual Budget process.

Budget / Financial Implications

Not applicable.

Strategic Implications*Operational Plan*

Theme: 3. Open and Responsive Government

Key Area of Focus: 3.1.2 Provide streamlined and practical regulatory services that deliver improved access for the community

Legal / Statutory Implications

Section 104 of the *Local Government Act 2009* states the system of financial management established by a local government must include financial policies including an investment policy and debt policy. These policies are required to be regularly reviewed and updated as necessary.

Section 192 of the *Local Government Regulation 2012* states that a local government must prepare and adopt a debt policy for a financial year which must state:

- The new borrowings planned for the current financial year and the next nine financial years; and
- The period over which the local government plans to repay existing and new borrowings.

RisksStrategic Risks

The following Level 1 and Level 2 (strategic) risks are relevant to the matters considered in this report:

SR47 Inadequate or lack of an appropriate Financial Management Framework (including systems, policies, procedures and controls) in place to adequately minimise risk of fraudulent action and to maximise financial sustainability.

Risk Assessment

Category	Consequence	Likelihood	Inherent Risk Rating	Treatment of risks	Residual Risk Rating
Legal Compliance and Liability	Major	Likely	High	<ul style="list-style-type: none"> • A rating category information statement is issued with rate notices. • A revenue statement and revenue policy are prepared 	Low

Special Meeting Agenda – Confidential Item

24 June 2021

Category	Consequence	Likelihood	Inherent Risk Rating	Treatment of risks	Residual Risk Rating
Non-compliance with legislative community reporting obligations. Unreliable financial forecasting leading to overburden levels of debt.				in accordance with the Local Government Act and Regulation. • Rates and charges information is available on Council's website. • The revenue statement and revenue policy are published in the Community Budget Report. • The revenue statement is reviewed by a registered lawyer.	

Consultation

Mayor and Councillors, Council's Executive Leadership Team and Council Sustainability Teams.

Conclusion

The draft 2021-2022 Debt Policy, outlines the way Council plans to administer debt, has been prepared and is presented to Council for consideration and adoption.



DEBT

OBJECTIVE

The objectives of this Policy are to:

1. Outline parameters for borrowing and debt levels within Council's annual budget and long-term financial forecast; and
2. Ensure Council complies with its requirements under the *Local Government Act 2009* and *Local Government Regulation 2012*, with regard to Debt as part of its system of financial management.

POLICY STATEMENT

Council is committed to:

1. At least on an annual basis, and in accordance with section 171 of the *Local Government Regulations 2012*, Council will consider its long-term financial forecast before planning new Borrowings. Council's borrowing program will be based on a long-term sustainable financial position and will be only undertaken where Council can demonstrate that repayments can be comfortably met.
2. Ensuring that Borrowings are only available for capital expenditure and not for use to fund recurrent expenditure and operational activities of the Council. Where the Council raises funds from new Borrowings, the funds will only be used for the purpose for which the loan was raised. If a borrowing is undertaken and the final project cost is less than budget, resulting in unexpended loan funds, these funds may be reallocated to eligible projects by resolution of Council.
3. Ensuring that in borrowing for infrastructure, the term of the loan shall not exceed the finite life of the related asset.

Ensuring that planned Borrowings are identified in Council's budget and long-term financial forecast; and listed as an attachment to this policy. This condition may be waived in circumstances where an emergency or urgent situation requires the use of Borrowings and those Borrowings comply with all other policy conditions.

Policy Reference Number: FI01.14CP
Portfolio: Council Sustainability
Business Unit: Financial Management

Adoption/Approval Date: 24/06/2021
Review Date: 30/06/2022
File References: 10955178
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CONSIDERATION OF HUMAN RIGHTS UNDER *HUMAN RIGHTS ACT 2019*

In acknowledgement of the fundamental human rights recognised in International covenants this Council Policy has been developed and acknowledges a commitment to recognise the importance and protection of human rights in creating policies that serve to develop overarching frameworks, standards, behaviours or actions that affect the way in which Council serves the community of the Scenic Rim region.

An assessment of this Policy against the human rights determined that no human rights are limited or affected by this Policy, because this Policy is applied in a non-discriminatory manner, not affecting or restraining any resident from exercising any of the articulated human rights.

COMPLIANCE, MONITORING AND REVIEW

Financial Management will be responsible for ensuring compliance with relevant legislation and for the annual review in accordance with the annual budget modelling adopted by Council.

DEFINITIONS

Borrowings means those funds which Council obtains from external sources by loans, overdraft or other financial arrangements that impose on Council an obligation for repayment.

RELATED LEGISLATION AND DOCUMENTS

- (a) *Local Government Act 2009* (the Act);
- (b) *Local Government Regulations 2012* (the Regulation);
- (c) *Statutory Bodies Financial Arrangements Act 1982*;
- (d) *Statutory Bodies Financial Arrangements Regulation 2007*;
- (e) *Statutory Bodies Financial Arrangements Act 1982 - Operational Guidelines*.

This Policy supports the Scenic Rim Regional Council Corporate Plan 2018-2023, in particular Theme - Open and Responsible Government.

APPROVAL AND REVIEW DETAILS

Approved By:
SCENIC RIM REGIONAL COUNCIL
Adopted: 24 June 2021

Policy Reference Number: FI01.144CP
Portfolio: Council Sustainability
Business Unit: Financial Management

Adoption/Approval Date: 24/06/2021
Review Date: 30/06/2022
File References: 10955178
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Version Information

Version No.	Date	Key Changes
1	23/06/2011	Special Meeting Item number 2.21 Annual Review
2	13/07/2012	Annual Review
3	20/06/2013	Annual Review
4	03/07/2014	Special Meeting Item number 1.19 Annual Review
5	27/10/2015	Adopted Ordinary Meeting Finance Committee Meeting 13.10.2015
6	23/06/2016	Special Meeting Item No. 1.8 Annual Review
7	15/06/2017	Special Meeting Item No. 1.7 Annual Review
8	13/06/2018	Special Meeting Item No. 1.7 Annual Review Updated into new policy format
9	12/06/2019	Special Meeting Item No. 1.13 Annual Review
10	06/07/2020	Special Meeting Item No. 5.17 Annual Review Updated into new policy format
11	09/02/2021	Ordinary Meeting Item No. 10.11 Reviewed - Debt refinancing initiative consideration
12	24/06/2021	Special Meeting Item No. Annual Review

Policy Reference Number: FI01.144CP
Portfolio: Council Sustainability
Business Unit: Financial Management

Adoption/Approval Date: 24/06/2021
Review Date: 30/06/2022
File References: 10955178
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Attachment 1

Scenic Rim Regional Council Planned Borrowings

NEW BORROWINGS

New borrowings identified in Council's long-term financial forecast are as follows:

Financial Year Ending 30 June	Amount	Purpose	Repayment Period
2022	\$1,395,000	New Landfill Cell at Bromelton	6 yrs
2023	\$5,073,000	Beaudesert Community Hub and Regional Library	20 yrs
2024	\$1,436,000	Beaudesert Community Hub and Regional Library	20 yrs
2029	\$1,810,000	New landfill cell at Bromelton	6 yrs

EXISTING BORROWINGS

Existing borrowings are shown in the following table:

Year Borrowed	Amount Borrowed	Purpose	Repayment Period	Year to be Repaid	Principal Outstanding 31/05/2021
Transferred on Amalgamation 2008	\$2,960,590	Beaudesert Shire Council - Schedule Works 2007/08 (\$2.213M transferred to bulk water authority on 30 June 2008)	20 yrs	2028	\$405,593
2011	\$3,500,000	Scenic Rim RC - Capital Works 2011	20 yrs	2029	\$2,045,750
2012	\$3,000,000	Scenic Rim RC - Capital Works 2012	20 yrs	2031	\$1,922,009
2013	\$4,000,000	Scenic Rim RC - Capital Works 2013	20 yrs	2031	\$2,684,822
2014	\$4,000,000	Scenic Rim RC - Capital Works 2014	20 yrs	2033	\$2,901,323
2015	\$4,000,000	Scenic Rim RC - Capital Works 2015	20 yrs	2034	\$3,062,676
2016	\$3,000,000	Scenic Rim RC - Capital Works 2016	20 yrs	2036	\$2,458,767
2017	\$2,000,000	Scenic Rim RC - Capital Works 2017	20 yrs	2037	\$1,733,337
2018	\$3,000,000	Scenic Rim RC - Capital Works 2018	20 yrs	2038	\$2,719,819
2019	\$3,300,000	Scenic Rim RC - Bridge Rehabilitation 2019	20 yrs	2039	\$3,081,241
2019	\$1,400,000	Scenic Rim RC - Bromelton Landfill Cell 2019	5 yrs	2024	\$924,523

Policy Reference Number: FI01.144CP
Portfolio: Council Sustainability
Business Unit: Financial Management

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Year Borrowed	Amount Borrowed	Purpose	Repayment Period	Year to be Repaid	Principal Outstanding 31/05/2021
2020	\$1,500,000	Scenic Rim RC - Bridge Rehabilitation 2020	20 yrs	2040	\$1,459,539
2020	\$5,000,000	Beaunesert Enterprise Precinct 2020	13 yrs	2033	\$4,751,964
2021	\$1,500,000	Land Acquisition – Lupton Road	20 yrs	2041	\$0*
2021	\$15,000,000	Major Capital Works Funding	20 yrs	2041	\$0*

*To be drawn down during June 2021.

Council are currently in the process of refinancing several loans and it is anticipated that this will be finalised by 30 June 2021.

OVERDRAFTS

Council has an ongoing Working Capital Facility with Queensland Treasury Corporation (limit \$10,000,000).

LEGISLATION

Section 34 of the *Statutory Bodies Financial Arrangements Act 1982* provides that Council may borrow funds provided it has the Treasurer's approval and the borrowings are in Australian money and undertaken in Australia.

Section 104 of the *Local Government Act 2009* requires Council to have a Debt Policy, as part of a system of financial management.

Section 192 of the *Local Government Regulation 2012* requires that Council's Debt Policy states:

- a) the new borrowings planned for the current financial year and the next 9 financial years; and
- b) the period over which the local government plans to repay existing and new borrowings.

Section 7 of the *Statutory Bodies Financial Arrangements Act 1982* Operational Guidelines provides that there is general approval granted by the Treasurer for any borrowings from Queensland Treasury Corporation (QTC) if they have been approved by the Department of Local Government. All of Council's current and future borrowing arrangements are with QTC.

Policy Reference Number: FI01.144CP
Portfolio: Council Sustainability
Business Unit: Financial Management

Adoption/Approval Date: 24/06/2021
Review Date: 30/06/2022
File References: 10955178
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6.15 Rates Discount Policy [Closed s.254J(3)(c)]**Executive Officer:** General Manager Council Sustainability**Item Author:** Team Leader Revenue**Attachments:**

1. Rates Discount Policy

This report is **CONFIDENTIAL** in accordance with Section 254J(3)(c) of the *Local Government Regulation 2012*, which permits the meeting to be closed to the public for business relating to the following:

- (c) the local government's budget.

Executive Summary

The Council adopted Rates Discount Policy has been reviewed as part of Council's 2021-2022 Annual Budget Process.

Recommendation

That, pursuant to section 130 of the *Local Government Regulation 2012*, Council adopt the 2021-2022 Rates Discount Policy as provided in Attachment 1.

Previous Council Considerations / Resolutions

The 2020-2021 Budget was tabled and adopted by Council at the Special Meeting held on 6 July 2020. Subsequent amendments have followed, including:

- Adoption of the 2020-2021 Carry Forward Budget Review at the Ordinary Meeting held on 21 September 2020;
- Adoption of the 2020-2021 September Budget Review at the Ordinary Meeting held on 23 November 2020; and
- Adoption of the 2020-2021 December Budget Review at the Ordinary Meeting held on 9 March 2021.
- Adoption of the 2020-2021 March Budget Review at the Ordinary Meeting held on 8 June 2021

Report / Background

Council's budget preparation process for the 2021-2022 budget has involved a series of discussions with the Mayor, Councillors and staff - where the various components, including but not limited to the Revenue Statement, Register of Fees and Charges, the 2021-2022 Budget, and the 2021-2022 to 2030-2031 Long Term Financial Forecast, prepared by Council officers have been reviewed and revised as necessary.

The underlying intent of this budget is to strengthen Council's financial position while delivering the capital works required to ensure that we can continue to deliver the services provided to the community, at an acceptable level, well into the future.

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Council requires that in order for a discount on rates to be applicable, full payment must be received by Council's cashier by close of business on or before the due date for payment. Electronic payments and payments made through Council's agents must also be paid by close of business on the due date.

Section 130(10) of the *Local Government Regulation 2012* (the Regulation) provides: "*If a local government is satisfied a ratepayer has been prevented, by circumstances beyond their control, from paying the rates or charges in time to get a discount, the local government may still allow the discount*".

Council has had a policy for many years, to ensure that all applications for a discount after the closing date, are given consistent and fair consideration. The current policy has now been reviewed as part of Council's annual budget process.

To encourage the prompt payment of rates and charges in order to improve Council's cash flows and minimise the extent of subsequent recovery action, Council allows for a discount.

The discount on rates is set by Council in each financial year, at its Budget Meeting. For the 2021-2022 year a discount of 5% was set for rate accounts, where all arrears, interest and current rates are fully paid to Council within 31 days of the date of issue of the notice ie. by the due date.

Council grants a discount on general rate.

In accordance with the Regulation, Council will grant discounts to ratepayers where evidence is provided and it can be established that there was a genuine attempt to pay within the discount period, or there were exceptional circumstances.

In order to process any such requests, the Policy defines the requirements and situations that will be considered and the situations where a request is not accepted.

Budget / Financial Implications

Council budgets a forecasted amount that is attributed to the take up of the available discount on the General Rates component

Strategic Implications

Operational Plan

Theme: 3. Open and Responsive Government

Key Area of Focus: 3.1.2 Provide streamlined and practical regulatory services that deliver improved access for the community

Legal / Statutory Implications

Section 130 of the Regulation states:

Discount for prompt payment of rates or charges

- 1) *A local government may decide to allow a discount for payment of rates or charges before the end of the discount period.*
- 2) *The amount of the discount and the discount period may differ for different rating categories of rateable land.*
- 3) *The discount period is a period that ends on or before the due date for payment.*

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Examples of discount period —

- 1 month before the due date for payment
 - a period of 1 month ending 2 weeks before the due date for payment
- 4) The local government must, by resolution, make the decision at its budget meeting.
 - 5) The resolution must state -
 - a) whether the discount is to be -
 - i) a fixed amount; or
 - ii) a percentage of the rates or charges; and
 - b) if the discount is to be a fixed amount - the amount; and
 - c) if the discount is to be a percentage of the rates or charges - the percentage; and
 - d) whether the discount applies only if -
 - i) other rates or charges are paid; or
 - ii) an amount, including any interest on the amount, is paid for work that was performed by the local government under a remedial notice issued under the Act; and
 - e) the discount period.
 - 6) The local government may allow more than 1 discount period for rates or charges only if the local government's resolution -
 - a) states more than 1 discount period for the rates or charges; and
 - b) allows a different discount for each discount period.
 - 7) The local government may, by resolution, change the discount period to end on a later day (the new discount day).
 - 8) However, if the discount period is changed under subsection (7), the local government must also, by resolution, change the due date for payment to a later day that is no earlier than the new discount day.
 - 9) If the local government decides to allow a discount for a discount period, it must allow the discount to all ratepayers who pay the rates or charges before the end of the discount period.
 - 10) If a local government is satisfied a ratepayer has been prevented, by circumstances beyond their control, from paying the rates or charges in time to get a discount, the local government may still allow the discount.
 - 11) A ratepayer is not entitled to a discount for paying in full rates or charges for land by the end of a discount period if other rates or charges for the land are overdue.

RisksStrategic Risks

The following Level 1 and Level 2 (strategic) risks are relevant to the matters considered in this report:

SR47 Inadequate or lack of an appropriate Financial Management Framework (including systems, policies, procedures and controls) in place to adequately minimise risk of fraudulent action and to maximise financial sustainability.

Risk Assessment

Category	Consequence	Likelihood	Inherent Risk Rating	Treatment of risks	Residual Risk Rating
Financial and Economic Non-compliance with legislative community	Moderate	Almost certain	High	<ul style="list-style-type: none"> • Rates and charges information is available on Council's website • A revenue statement and revenue policy are prepared in accordance 	Low

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Category	Consequence	Likelihood	Inherent Risk Rating	Treatment of risks	Residual Risk Rating
reporting obligations. Hampering of Council cash flow by not encouraging discount for prompt payment.				with the Local Government Act and Regulation <ul style="list-style-type: none"> • The revenue statement and revenue policy are published in the Community Budget Report • The revenue statement is reviewed by a registered lawyer 	

Consultation

Mayor and Councillors, Council's Executive Leadership Team, Revenue Team Leader

Conclusion

The adoption of the Rates Discount Policy sets in place a framework that Council can utilise in order to apply consistent and equitable evaluation of claims for the application of the discount post the original due date/s.



OBJECTIVE

This Policy establishes an effective, accountable and transparent framework for managing the circumstances under which Council will grant discount to ratepayers outside the allocated discount period and ensured compliance with Council's Revenue Statement criteria and Section 130 of the *Local Government Regulation 2012*.

The objectives of this Policy are:

1. This Policy applies specifically to payment of rates and charges and the discount offered to ratepayers within the Scenic Rim Regional Council region and applies to all rates and charges subject to discount pertaining to Council's Revenue Statement; and
2. This Policy ensures that all requests for the granting of the discount to ratepayers who paid their rates outside the discount period are treated consistently.

POLICY STATEMENT

Council is committed to delivering fairness and equity to its ratepayers by ensuring that ratepayers with similar circumstances receive the same treatment.

In accordance with Section 130 of the *Local Government Regulation 2012* discount will be allowed only if the total amount of all rates and charges included on an assessment for which the discount is allowed and all overdue rates and charges, is received by Council on or before the due date for payment as shown on the rate notice.

Council recognises that there could be circumstances beyond the control of the ratepayer which make it unreasonable to expect the ratepayer to have paid their rates prior to the end of the discount period. In which case, in accordance with Section 130 of the *Local Government Regulation 2012* Council may also allow discount after the due date for payment where it is satisfied a ratepayer has been prevented, by circumstances beyond their control, from paying the rates or charges by the due date.

Application

- All applications to allow a discount when payment is received after the due date must be lodged with Council in writing and addressed to Chief Executive Officer.
- The application must outline the reason for the late payment and must include evidence to support the request.
- All applications shall be in writing and within 10 business days of the date of the first reminder letter issued after the rate notice to which the discount relates.

Policy Reference Number: F102.01CP
Portfolio: Council Sustainability
Business Unit: Revenue

Adoption/Approval Date: 24/06/2021
Review Date: 30/06/2022
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Assessment

- Where an application for the consideration of a discount is submitted, Council shall take into account the following criteria in assessing the application:

Prior payment history - The ratepayer must have had an exemplary payment history on the relevant property and any other properties in their ownership for the previous two financial years.

- In assessing the application, reliance shall not be made by Council upon the following factors which would normally be considered to be under the control of the ratepayer:
 - (a) lack of financial ability;
 - (b) alleged non-receipt of the rates notice (except as per lost mail below)
 - (c) absence from the property, area, state or country; or
 - (d) the recent sale or purchase of the property.
- Council shall grant discounts to ratepayers where evidence is provided and it can be established that the non-payment of rates by the due date was due to circumstances beyond the ratepayer's control and occurred in one or more of the following situations:
 - (a) agency payments - Where there was a genuine attempt to make a payment within the rates discount period using one of Council's agency payment facilities; or
 - (b) incorrect rates record – Where records held by Council nominating ownership have been incorrectly reproduced so as to cause the rate notice to be issued incorrectly in either of the following situations:
 - i) the records held by Council nominating the address for the service of the rate notice have been incorrectly reproduced by Council so as to cause the rate notice to be issued to the wrong address; or
 - ii) an administrative error occurred at the Department of Resources ("DoR") or successor agency, which resulted in the rates notice being incorrectly addressed by Council.

However, a discount shall not be allowed if the circumstances in (i) or (ii) are due to the failure of the ratepayer to ensure that Council and/or DoR was given correct notification of the address for service of notices prior to the issue of the rate notice, or as a result of a change of ownership where Council received notification of the change of ownership after the issue of the rates notice.

- Mail Delivery/Payments –Council shall only apply the discount where the following circumstances apply:
 - (a) where the ratepayer can produce evidence that the envelope containing the payment was posted allowing sufficient time for delivery to Council on or before the due date, but monies were received after the due date. Council shall seek guidance from Australia Post when queries arise as to the sufficient time for delivery to Council; or
 - (b) where there is written evidence from the mail carrier that problems existed with mail deliveries at the time the rate notice was dispatched.

A discount will not be allowed where the rates notices have been issued to the correct service address or consented electronic address held in Council records but advice is received from the ratepayer that their rates notice was not received.

- Medical reasons – Where evidence can be produced as follows:
 - (a) the ratepayer suffered illness or injury which either housebound, hospitalised or incapacitated the ratepayer, preventing the payment of the rates within the discount period. Such evidence is to be supported by a statutory declaration declaring that the

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ratepayer had no one during the period that could act for them or conduct their business affairs; or

- (b) by either the ratepayer or in the event of a death the executor of the ratepayer's estate confirming death or major trauma (accident/life threatening illness/emergency operation) of the ratepayer occurred at the time of the rates being due for discount.
- Exceptional circumstances - The rates notice was not paid because notice not being delivered due to circumstance beyond the ratepayer's control such as fire, flood or other natural disaster.
- Natural Disaster – Where a natural disaster such as fire, flood or other natural disaster is declared that coincides with the due date for payment and it can be demonstrated that delivery of the rate notice was affected or the ratepayers was prevented from making payment by the due date.
- Payment error - Where there is an apparent accidental short payment of the rates resulting from a miscalculation of the net amount due, the ratepayer will be given seven days to pay the shortfall (regardless of amount) from the date the error is detected providing written request for discount is still within 10 business days of the date of the first reminder letter issued after the rate notice to which the discount relates and if the shortfall is paid within the seven days full discount will be allowed.
- Direct Debit on due date or cheque dishonour - Where advice is received that the direct debit on due date or payment made by cheque has been dishonoured the discount will not be allowed unless the ratepayer can supply evidence that the dishonour was as a result of a fault of their financial institution.
- Extraordinary circumstances - Where an application or circumstance is not addressed in this Policy, the Chief Executive Officer or delegate/s may determine that the cause of the late payment is sufficient to warrant the approval of the discount. The ratepayer may be required to supply a statutory declaration outlining the extraordinary circumstances if there is no other documentary evidence available.

Authority to grant discount after the due date for payment is delegated to the Chief Executive Officer, General Manager Council Sustainability and Revenue Team Leader in accordance with the Delegations Register.

CONSIDERATION OF HUMAN RIGHTS UNDER *HUMAN RIGHTS ACT 2019*

In acknowledgement of the fundamental human rights recognised in International covenants this Council Policy has been developed and acknowledges a commitment to recognise the importance and protection of human rights in creating policies that serve to develop overarching frameworks, standards, behaviours or actions that affect the way in which Council serves the community of the Scenic Rim region.

An assessment of this Policy against the human rights determined that no human rights are limited or affected by this Policy, because this Policy is applied in a non-discriminatory manner, not affecting or restraining any resident from exercising any of the articulated human rights.

COMPLIANCE, MONITORING AND REVIEW

Policy Reference Number: F102.01CP
Portfolio: Council Sustainability
Business Unit: Revenue

Adoption/Approval Date: 24/06/2021
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Revenue will be responsible for ensuring compliance with relevant legislation and for the annual review in accordance with the annual budget modelling adopted by Council.

RELATED LEGISLATION AND DOCUMENTS

- (a) *Local Government Regulations 2012* Section 130;
- (b) Community Budget Report containing Council's Revenue Statement;
- (c) FI01.03CP - Revenue Policy; and
- (d) Delegations Register.

This Policy supports the Scenic Rim Regional Council Corporate Plan 2018-2023, in particular Theme - Open and Responsible Government.

Approved By:
SCENIC RIM REGIONAL COUNCIL
Adopted: 24 June 2021

Version Information

Version No.	Date	Key Changes
1	29/04/2014	Annual Review
2	12/06/2019	Annual Review Updated into new policy format Reference of application to Section 130(10)
3	06/07/2020	Special Meeting Item No.5.9 Updated into new policy format
4	24/06/2021	Special Meeting Annual Review

Policy Reference Number: FI02.01CP
Portfolio: Council Sustainability
Business Unit: Revenue

Adoption/Approval Date: 24/06/2021
Review Date: 30/06/2022
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Legislation

Section 130 of the *Local Government Regulation 2012* states:

Discount for prompt payment of rates or charges

- 1) A local government may decide to allow a discount for payment of rates or charges before the end of the discount period.
- 2) The amount of the discount and the discount period may differ for different rating categories of rateable land.
- 3) The discount period is a period that ends on or before the due date for payment.
Examples of discount period —
 - 1 month before the due date for payment
 - a period of 1 month ending 2 weeks before the due date for payment
- 4) The local government must, by resolution, make the decision at its budget meeting.
- 5) The resolution must state -
 - a) whether the discount is to be -
 - i) a fixed amount; or
 - ii) a percentage of the rates or charges; and
 - b) if the discount is to be a fixed amount - the amount; and
 - c) if the discount is to be a percentage of the rates or charges - the percentage; and
 - d) whether the discount applies only if -
 - i) other rates or charges are paid; or
 - ii) an amount, including any interest on the amount, is paid for work that was performed by the local government under a remedial notice issued under the Act; and
 - e) the discount period.
- 6) The local government may allow more than 1 discount period for rates or charges only if the local government's resolution -
 - a) states more than 1 discount period for the rates or charges; and
 - b) allows a different discount for each discount period.
- 7) The local government may, by resolution, change the discount period to end on a later day (the new discount day).
- 8) However, if the discount period is changed under subsection (7), the local government must also, by resolution, change the due date for payment to a later day that is no earlier than the new discount day.
- 9) If the local government decides to allow a discount for a discount period, it must allow the discount to all ratepayers who pay the rates or charges before the end of the discount period.
- 10) If a local government is satisfied a ratepayer has been prevented, by circumstances beyond their control, from paying the rates or charges in time to get a discount, the local government may still allow the discount.
- 11) A ratepayer is not entitled to a discount for paying in full rates or charges for land by the end of a discount period if other rates or charges for the land are overdue.

6.16 Rate Category Changes Policy [Closed s.254J(3)(c)]**Executive Officer:** General Manager Council Sustainability**Item Author:** Team Leader Revenue**Attachments:**

1. Rate Category Changes Policy

This report is **CONFIDENTIAL** in accordance with Section 254J(3)(c) of the *Local Government Regulation 2012*, which permits the meeting to be closed to the public for business relating to the following:

- (c) the local government's budget.

Executive Summary

The Council adopted Rate Category Changes Policy provides Council with the ability to review and adjust the general rate category and relevant general rate charge. As part of the Annual Budget process for 2021-2022, this Policy has been reviewed and updated as per the attached recommended version.

Recommendation

That, pursuant to Part 5 Division 4 sections 81 and 89-93 of the *Local Government Regulation 2012*, Council adopt the Rate Category Changes Policy as provided in Attachment 1.

Previous Council Considerations / Resolutions

The 2020-2021 Budget was tabled and adopted by Council at the Special Meeting held on 6 July 2020. Subsequent amendments have followed, including:

- Adoption of the 2020-2021 Carry Forward Budget Review at the Ordinary Meeting held on 21 September 2020;
- Adoption of the 2020-2021 September Budget Review at the Ordinary Meeting held on 23 November 2020; and
- Adoption of the 2020-2021 December Budget Review at the Ordinary Meeting held on 9 March 2021.
- Adoption of the 2020-2021 March Budget Review at the Ordinary Meeting held on 8 June 2021

Report / Background

Council's budget preparation process for the 2021-2022 budget has involved a series of discussions with the Mayor, Councillors and staff - where the various components, including but not limited to the Revenue Statement, Register of Fees and Charges, the 2021-2022 Budget, and the 2021-2022 to 2030-2031 Long Term Financial Forecast, prepared by Council officers have been reviewed and revised as necessary.

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The underlying intent of this budget is to strengthen Council's financial position while delivering the capital works required to ensure that we can continue to deliver the services provided to the community, at an acceptable level, well into the future.

Due to the increasing frequency of rating category changes between principal place of residence and non-principal place of residence and vice versa, a Policy dealing with the nature of these changes and how they will be dealt with by Council is proposed to provide a public document that staff can provide ratepayers who enquire about the mechanism by which rating category changes between these categories are made.

The Policy outlines the circumstances under which Council will apply changes to Rate Categories, specifically categorisation as a principal place of residence and non-principal place of residence.

The Rate Category Changes Policy has been developed in accordance with the determinations made during Council budget discussions - it is scheduled for review and consideration annually as part of the Annual Budget process.

Budget / Financial Implications

Not applicable.

Strategic Implications*Operational Plan*

Theme: 3. Open and Responsive Government

Key Area of Focus: 2.1.1 Guide and optimise the future economic prosperity of the region

*Legal / Statutory Implications**Local Government Regulation 2012***Risks**Strategic Risks

The following Level 1 and Level 2 (strategic) risks are relevant to the matters considered in this report:

SR47 Inadequate or lack of an appropriate Financial Management Framework (including systems, policies, procedures and controls) in place to adequately minimise risk of fraudulent action and to maximise financial sustainability.

Risk Assessment

Category	Consequence	Likelihood	Inherent Risk Rating	Treatment of risks	Residual Risk Rating
Financial and Economic Failure to ensure rating is accurate and	Major	Unlikely	High	<ul style="list-style-type: none"> Rating records are updated with advised changes as part of change of name and address and change of ownership processes. 	Low

Special Meeting Agenda – Confidential Item

24 June 2021

Category	Consequence	Likelihood	Inherent Risk Rating	Treatment of risks	Residual Risk Rating
occurs on a timely basis. Legal Compliance and Liability Non-compliance with legislative community reporting obligations.				<ul style="list-style-type: none"> • A rating category information statement is issued with rate notices • A revenue statement and revenue policy are prepared in accordance with the Local Government Act and Regulation • Rates and charges information is available on Council's website • The revenue statement and revenue policy are published in the Community Budget Report • The revenue statement is reviewed by a registered lawyer 	

Consultation

Mayor and Councillors, Council's Executive Leadership Team and Revenue Team Leader.

Conclusion

The Rate Category Changes Policy outlines the circumstances under which Council will apply changes to rating categories, specifically categorisation as a principal place of residence and non-principal place of residence.



OBJECTIVE

This Policy establishes an effective, accountable and transparent framework for managing the circumstances under which Council will manage and apply subsequent property categorisation changes. In accordance with Council's Revenue Statement criteria and Part 5 Div1 section 81 of the *Local Government Regulation 2012*.

The objectives of this Policy are:

1. To outline the application and process to assess and specifically categorise property; and
2. To apply to all properties categorised in Council's Revenue Statement in accordance with Part 5 Div4 section 81 and 89-93 of the *Local Government Regulation 2012*.

POLICY STATEMENT

Council applies differential general rating categories in accordance with Council's Revenue Statement criteria and Part 5 Div1 section 81 of the Regulation.

Differential general rating categories include a distinction between where residential property is occupied by a household including the owner or one of the owners of the land (principal place of residence) and where residential property is occupied by a household which does not include the owner or owners of the land (non-principal place of residence).

In accordance with Council's delegations of authority, Council will determine whether to amend a residential rating category from non-principal place of residence to principal place of residence based only on the criteria set out in Council's Revenue Statement.

Where Council receives written advice that the property is a principal place of residence, Council will amend the rating category effective from the start of the next rating period after the advice is received. Any rating or financial adjustments pursuant to a Council decision to amend the rating category from non-principal place of residence to principal place of residence under these circumstances will take effect from the start of the next rating period after the advice is received.

Where a change of ownership is notified by the Department of Resources Council will amend the rating category and associated rating and financial adjustments effective from the start of the next available rating period after the date of possession.

Where a change of ownership is notified by the Department of Resources *after* the *due date* of the current rating period and the date of possession is *prior* to the start of the current rating period and

Policy Reference Number: F102.02CP
Portfolio: Council Sustainability
Business Unit: Revenue

Adoption/Approval Date: 24/06/2021
Review Date: 30/06/2022
File References: 9550235
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the ratepayer provides sufficient evidence that the property is the principal place of residence within 30 days of the rate notice issue date, then Council will amend the rates and rating category. The financial adjustment will be effective from the beginning of the current rating period or the purchase date, whichever is the later.

Where the service address is different to the property address and the ratepayer provides sufficient evidence that the property is the principal place of residence within 30 days of the rate notice issue date, then Council will amend the rates and rating category. The financial adjustment will be effective from the beginning of the current rating period or the purchase date, whichever is the later. Council will not backdate changes to rating categories for principal place of residence beyond what is prescribed by this Policy unless there has been an error made by Council.

Where Council determines that a property has been incorrectly categorised due to an error of Council, any resulting rating and financial adjustments will be back-dated to the date the error occurred.

Scenario	Date of effect of Owner Occupied rating category
Change of address	Start of next rating period
Change of ownership	Next available rating period after date of possession
Error of Council	Date error occurred

CONSIDERATION OF HUMAN RIGHTS UNDER *HUMAN RIGHTS ACT 2019*

In acknowledgement of the fundamental human rights recognised in International covenants this Council Policy has been developed and acknowledges a commitment to recognise the importance and protection of human rights in creating policies that serve to develop overarching frameworks, standards, behaviours or actions that affect the way in which Council serves the community of the Scenic Rim region.

An assessment of this policy against the human rights determined that no human rights are limited or affected by this policy, because this policy is applied in a non-discriminatory manner, not affecting or restraining any resident from exercising any of the articulated human rights .

COMPLIANCE, MONITORING AND REVIEW

Financial Management will be responsible for ensuring compliance with relevant legislation and for the annual review in accordance with the annual budget modelling adopted by Council.

RELATED LEGISLATION AND DOCUMENTS

- (a) *Local Government Regulations 2012*;
- (b) Community Budget Report containing Council's Revenue Statement;
- (c) FI01.03CP - Revenue Policy; and
- (d) Delegations Register.

This Policy supports the Scenic Rim Regional Council Corporate Plan 2018-2023, in particular Theme - Open and Responsible Government.

Approved By:
SCENIC RIM REGIONAL COUNCIL
Adopted: 24 June 2021

Version Information

Version No.	Date	Key Changes
1	28/06/2016	New Policy
2	06/07/2020	Special Meeting Item No.5.11 Reviewed and updated to New Policy Format Updated to include change of ownership after due date
3	24/06/2021	Special Meeting Annual Review

Policy Reference Number: FI02.02CP
Portfolio: Council Sustainability
Business Unit: Revenue

Adoption/Approval Date: 24/06/2021
Review Date: 30/06/2022
File References: 9550235
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6.17 Financial Hardship Policy [Closed s.254J(3)(c)]**Executive Officer:** General Manager Council Sustainability**Item Author:** Team Leader Revenue**Attachments:**

1. Financial Hardship Policy

This report is **CONFIDENTIAL** in accordance with Section 254J(3)(c) of the *Local Government Regulation 2012*, which permits the meeting to be closed to the public for business relating to the following:

- (c) the local government's budget.

Executive Summary

The Council adopted Financial Hardship Policy provides Council with the ability to consider and apply a concession on rates and charges for relief due to financial hardship.

Recommendation

That, pursuant to sections 119 and 120 of the *Local Government Regulation 2012*, Council adopt the Financial Hardship Policy as provided in Attachment 1.

Previous Council Considerations / Resolutions

The 2020-2021 Budget was tabled and adopted by Council at the Special Meeting held on 6 July 2020. Subsequent amendments have followed, including:

- Adoption of the 2020-2021 Carry Forward Budget Review at the Ordinary Meeting held on 21 September 2020;
- Adoption of the 2020-2021 September Budget Review at the Ordinary Meeting held on 23 November 2020; and
- Adoption of the 2020-2021 December Budget Review at the Ordinary Meeting held on 9 March 2021.
- Adoption of the 2020-2021 March Budget Review at the Ordinary Meeting held on 8 June 2021

Report / Background

Council's budget preparation process for the 2021-2022 budget has involved a series of discussions with the Mayor, Councillors and staff - where the various components, including but not limited to the Revenue Statement, Register of Fees and Charges, the 2021-2022 Budget, and the 2021-2022 to 2030-2031 Long Term Financial Forecast, prepared by Council officers have been reviewed and revised as necessary.

The underlying intent of this budget is to strengthen Council's financial position while delivering the capital works required to ensure that we can continue to deliver the services provided to the community, at an acceptable level, well into the future.

Special Meeting Agenda – Confidential Item

24 June 2021

In accordance with the provisions of the *Local Government Act 2009* (the Act), Council has implemented a process to provide financial relief to ratepayers experiencing hardship. Where a ratepayer can show that the payment of the full amount of rates and charges owed in the time required would entail "serious hardship" because of a loss the ratepayer has suffered, Council seeks to provide a framework for assistance deemed appropriate to the circumstances experienced.

Financial hardship exists when ratepayers are unable to meet basic requirements, including food, clothing, medicine, accommodation and children's education. This hardship may occur as a result of illness, long-term unemployment or death of a partner or other extraordinary circumstances impacting personal finances.

Financial Hardship relief provided under this Policy does not forgo Council's normal debt recovery action, including Council's ability to sell land for arrears of rates. Where a notice of intention to sell land for overdue rates and charges has been issued to a ratepayer they become ineligible for financial hardship under this Policy and payment in full must be made in order for the sale of land proceedings to cease - in accordance with section 141 of the *Local Government Regulation 2012* (the Regulation).

This Policy seeks to apply to those ratepayers who are experiencing serious financial hardship and as a result are unable to pay their rates and charges.

Under section 120(1)(c) of the Regulation, Council may grant a concession if it is satisfied that "the payment of rates or charges will cause hardship to the land owner".

Budget / Financial Implications

Pursuant to the Act and the Regulation, the adoption of this Policy forms an integral part of the annual budget.

Strategic Implications*Operational Plan*

Theme: 2. Sustainable and Prosperous Economy

Key Area of Focus: 2.1.1 Guide and optimise the future economic prosperity of the region

Legal / Statutory Implications

Section 120 Criteria for granting concession, *Local Government Regulation 2012*.

RisksStrategic Risks

The following Level 1 and Level 2 (strategic) risks are relevant to the matters considered in this report:

SR47 Inadequate or lack of an appropriate Financial Management Framework (including systems, policies, procedures and controls) in place to adequately minimise risk of fraudulent action and to maximise financial sustainability.

Special Meeting Agenda – Confidential Item

24 June 2021

Risk Assessment

Category	Consequence	Likelihood	Inherent Risk Rating	Treatment of risks	Residual Risk Rating
Financial and Economic Inability to review and respond to financials impacts being experienced by ratepayers. Non-compliance with legislative community reporting obligations.	Major	Likely	High	Consideration and review of relevant Council policies. A Revenue Statement and Revenue Policy are prepared in accordance with the Local Government Act and Regulation.	Low

Consultation

Mayor and Councillors, Council's Executive Leadership Team and Revenue Team Leader

Conclusion

The Financial Hardship Policy allows for consideration of applicants who are facing difficulties associated with payment of rates and charges and the Policy has been reviewed in accordance with Council's annual budget process and is presented for consideration and adoption.



OBJECTIVE

This Policy establishes an effective, accountable and transparent framework for managing the circumstances under which Council will assess requests for rates and charges relief due to financial hardship. This policy maintains compliance with Council's Revenue Statement along with section 120(1)(c) of the *Local Government Regulation 2012*.

The objective of this Policy is to set out Council's process for the assessment of requests for rates and charges relief due to financial hardship.

POLICY STATEMENT

Council may provide support to Property Owners that may be experiencing Financial Hardship and are unable to meet a realistic payment commitment for the rates and charges levied against a property.

Where a Property Owner can show that maintaining a realistic payment commitment would entail genuine Financial Hardship due to a loss the Property Owner has suffered, Council seeks to provide a framework for assistance deemed appropriate to the circumstances experienced.

Financial Hardship relief provided under this Policy does not forgo Council's normal debt recovery action, including Council's ability to sell land for arrears of rates. Where a notice of intention to sell land for overdue rates and charges has issued to a ratepayer they become ineligible for financial hardship under this Policy and payment in full must be made in order for the sale of land proceedings to cease in accordance with section 141 of the *Local Government Regulations 2012*.

Under section 120(1)(c) of the *Local Government Regulation 2012*, Council may grant a concession if it is satisfied that *"the payment of rates or charges will cause hardship to the land owner"*. Council has determined it will grant such a concession for rates relief as set out in this Policy.

When Applications will be considered

Council upon application, will only consider an application for rates and charges relief on a property where:

- It is the Property Owner's principal place of residence and is rated accordingly;
- The Property Owner does not own more than one property (located in Scenic Rim or other Local Government area);
- The property is not vacant land;
- It is not contained within the commercial categories as defined in Council's Revenue

Policy Reference Number: F102.05CP
Portfolio: Council Sustainability
Business Unit: Revenue

Adoption/Approval Date: 24/06/2021
Review Date: 30/06/2022
File References: 10674581
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- Statement.
- For extraordinary circumstances, (criteria/eligibility to be defined) by Council resolution.

Where an applicant is experiencing genuine financial hardship due to a loss the Property Owner has suffered. Financial hardship for the purpose of this Policy is defined as:

- The Property Owner is unable to maintain realistic payment commitment;
- A Property Owner who has less than two weeks of available funds equivalent to the maximum rate of income support payment provided by the Department of Human Services for Crisis Payments; and
- Property Owner has been unemployed for over 52 weeks; or
- Suffers from a chronic illness that is permanent or lasts longer than three months; or
- Has incurred unexpected expenses (funeral costs) and reduction or loss of family income as a result of the death of a partner.

Types of Concession Available

The Chief Executive Officer, or delegate, may grant relief to a Property Owner under this Policy offering assistance by one or more of the following:

- An agreed payment commitment outside the current debt recovery action;
- Subject to satisfactory completion of an agreed payment commitment:
 - reversal, reimbursement or suspension of interest charges accruing between the Chief Executive Officer or delegate's, consideration and the completion of an agreed payment commitment; and
 - reimbursement of charges for Council's costs to recover outstanding rates and charges (for which the court has ordered that the Property Owner pay Council's costs¹).

Lodging a Request for Relief

Requests for relief must be received in writing and will involve a full financial assessment undertaken by the Chief Executive Officer, or delegate and may require evidence that financial assistance has been sought.

Assessment of Request for Relief

The Chief Executive Officer, or delegate, will consider applications for rates and charges relief to determine the most appropriate form of assistance to be provided to a Property Owner.

The Chief Executive Officer, or delegate, will operate within the budgetary limits allocated by Council each financial year.

Dispute or Failure to Comply

If a Property Owner:

- does not respond to the Council's offer of relief; or
- fails to wholly comply with Council's offer of relief; or
- once an agreed payment commitment is entered, fails to comply with the requirements of that agreed payment commitment;

The rate account will become subject to current interest charges and Council will continue with normal debt recovery action.

¹ See section 132(1)(b) of the *Local Government Regulation 2012*.

However, prior to implementing debt recovery action, if the property owner is on a payment commitment, Council will first liaise with the property owner to determine if an amended payment commitment can be agreed on.

If property owners are unsatisfied with the outcome of their application under this Policy, they may seek a review of the decision via a more senior Officer than the original decision maker as delegated by the Chief Executive Officer.

CONSIDERATION OF HUMAN RIGHTS UNDER *HUMAN RIGHTS ACT 2019*

In acknowledgement of the fundamental human rights recognised in International covenants this Council Policy has been developed and acknowledges a commitment to recognise the importance and protection of human rights in creating policies that serve to develop overarching frameworks, standards, behaviours or actions that affect the way in which Council serves the community of the Scenic Rim region.

An assessment of this policy against the human rights determined that no human rights are limited or affected by this policy, because this policy is applied in a non-discriminatory manner, not affecting or restraining any resident from exercising any of the articulated human rights.

COMPLIANCE, MONITORING AND REVIEW

Revenue will be responsible for ensuring compliance with relevant legislation and for the annual review in accordance with the annual budget modelling adopted by Council.

DEFINITIONS

Chief Executive Officer means the Chief Executive Officer of Council as appointed under the *Local Government Act 2009*.

Chronic Illness means an illness that is permanent or lasts longer than three months.

Council means Scenic Rim Regional Council.

Death of a Partner means unexpected expenses (funeral costs) and reduction or loss of family income as a result of the death of a member of a couple (married, registered relationship or de-facto relationship).

Financial Hardship means unable to meet basic requirements (including food, clothing, medicine, accommodation, and children's education). This hardship may occur as a result of chronic illness, long-term unemployment or death of a partner.

Long-Term Unemployment means unemployed for over 52 weeks.

Property Owner means the 'owner of the land' as defined under the *Local Government Act 2009*.

Realistic Payment Commitment means the ability to pay within the current rating period.

RELATED LEGISLATION AND DOCUMENTS

- (a) *Local Government Act 2009*;
- (b) *Local Government Regulations 2012*;
- (c) Community Budget Report containing Council's Revenue Statement; and
- (d) FI01.03CP - Revenue Policy.

This Policy supports the Scenic Rim Regional Council Corporate Plan 2018-2023, in particular Theme - Open and Responsible Government.

Approved By:
SCENIC RIM REGIONAL COUNCIL
Adopted: 24 June 2021

Version Information

Version No.	Date	Key Changes
1	12/06/2019	New Policy
2	06/07/2020	Special Meeting Item No.5.13 Updated to New Policy Format
3	24/06/2021	Special meeting Annual Review

Policy Reference Number: FI02.04CP
Portfolio: Council Sustainability
Business Unit: Revenue

Adoption/Approval Date: 24/06/2021
Review Date: 30/06/2022
File References: 10674581
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6.18 Rates Based Financial Assistance Policy [Closed s.254J(3)(c)]**Executive Officer:** General Manager Council Sustainability**Item Author:** Team Leader Revenue**Attachments:**

1. Rates Based Financial Assistance Policy

This report is **CONFIDENTIAL** in accordance with Section 254J(3)(c) of the *Local Government Regulation 2012*, which permits the meeting to be closed to the public for business relating to the following:

- (c) the local government's budget.

Executive Summary

The Council adopted Rates Based Financial Assistance Policy sets out Council's parameters for rates based financial assistance to Not-for-Profit, Voluntary Conservation Covenant, recreation, sporting and community groups and has been reviewed as part of Council's Annual budget process for 2021-2022.

Recommendation

That, pursuant to sections 119 and 120 of the *Local Government Regulation 2012*, Council adopt the 2021-2022 Rates Based Financial Assistance Policy as provided in Attachment 1.

Previous Council Considerations / Resolutions

The 2020-2021 Budget was tabled and adopted by Council at the Special Meeting held on 6 July 2020. Subsequent amendments have followed, including:

- Adoption of the 2020-2021 Carry Forward Budget Review at the Ordinary Meeting held on 21 September 2020;
- Adoption of the 2020-2021 September Budget Review at the Ordinary Meeting held on 23 November 2020; and
- Adoption of the 2020-2021 December Budget Review at the Ordinary Meeting held on 9 March 2021.
- Adoption of the 2020-2021 March Budget Review at the Ordinary Meeting held on 8 June 2021

Report / Background

Council's budget preparation process for the 2021-2022 budget has involved a series of discussions with the Mayor, Councillors and staff - where the various components, including but not limited to the Revenue Statement, Register of Fees and Charges, the 2021-2022 Budget, and the 2021-2022 to 2030-2031 Long Term Financial Forecast, prepared by Council officers have been reviewed and revised as necessary.

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24 June 2021

The underlying intent of this budget is to strengthen Council's financial position while delivering the capital works required to ensure that we can continue to deliver the services provided to the community, at an acceptable level, well into the future.

The Rates Based Financial Assistance Policy will allow Council to consider applications for remissions of general rates from Not-for-Profit community based organisations, Voluntary Conservation Covenants, and recreation, sporting and community groups.

Rate based financial assistance extends to general rates, waste disposal charge, special charges or separate charges issued by Council.

The Policy has been reviewed as part of Council's 2021-2022 annual budget process.

Budget/ Financial Implications

Pursuant to *Local Government Act 2009* and *Local Government Regulation 2012*, the adoption forms an integral part of the annual budget.

Strategic Implications

Operational Plan

Theme: 2. Sustainable and Prosperous Economy

Key Area of Focus: 2.1.1 Guide and optimise the future economic prosperity of the region

Legal/ Statutory Implications

Section 120 Criteria for granting concession, *Local Government Regulation 2012*.

Risks

Strategic Risks

The following Level 1 and Level 2 (strategic) risks are relevant to the matters considered in this report:

SR47 Inadequate or lack of an appropriate Financial Management Framework (including systems, policies, procedures and controls) in place to adequately minimise risk of fraudulent action and to maximise financial sustainability.

Risk Assessment

Category	Consequence	Likelihood	Inherent Risk Rating	Treatment of risks	Residual Risk Rating
Financial and Economic Non-compliance with legislative community reporting obligations.	Major	Likely	High	A Revenue Statement and Revenue Policy are prepared in accordance with the Local Government Act and Regulation.	Low
Financial and Economic	Minor	Unlikely	High	Recognise, develop and support groups through	Low

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24 June 2021

Category	Consequence	Likelihood	Inherent Risk Rating	Treatment of risks	Residual Risk Rating
Not recognising and/or supporting the impact groups have within the communities.				sponsorship, concessions and other financial support mechanisms to enable continuation of services they provide to the region.	

Consultation

Mayor and Councillors, Executive Leadership Team and Revenue Team Leader

Conclusion

The Rates Based Financial Assistance Policy allows for consideration of applicants seeking remissions in general rates, waste disposal charge, special charges or separate charges issued by Council and has been reviewed and amended as part of the annual budget process.



OBJECTIVE

This Policy establishes an effective, accountable and transparent framework for managing the circumstances under which Council will apply concessions to eligible classes of ratepayers and ensured compliance with Council's Revenue Statement criteria and Section 120 of the Local Government Regulation 2012.

The objective of this Policy is this Policy applies specifically to eligible classes of ratepayers including Voluntary Conservation Covenants, Not-For-Profits, Specific Land Use and Hardship.

POLICY STATEMENT

This Policy will allow Council to consider applications for remissions of applicable general rates, separate charge and the waste disposal utility charge from eligible classes of ratepayers including; Voluntary Conservation Covenants, Not-For-Profit, Specific Land Use and Hardship.

Unless otherwise determined by Council, the applicant organisation must be the owner or lessee and occupier of the land with the rate notice being issued in the organisation's name.

The land for which an application is made must be used for the purpose in which the rating concession applies.

Voluntary Conservation Covenants

Eligibility Criteria

In accordance with section 120(1)(e) and section 122(1)(b) of the Regulation, Council will grant a partial rebate of the general rate to landowners who have entered into:

- A voluntary conservation covenant registered under section 97A of the *Land Title Act 1994* with Council; or
- An unregistered voluntary conservation agreement with Council, to preserve, restore or maintain an area of environmental or scientific significance upon their rateable land, namely vegetation communities having levels of significance detailed below.

The rebate will be a pro rata percentage of the general rate attributable to the conservation area of the land.

The general rate attributable to the conservation area is the product of applying the following formula:

$$\text{General Rate Amount} \times \frac{\text{Conservation Area}}{\text{Area of Rateable Land}}$$

Policy Reference Number: F102.04CP
Portfolio: Council Sustainability
Business Unit: Financial Management

Adoption/Approval Date: 24/06/2021
Review Date: 30/06/2022
File References: 10673584
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Applicable Rebate

The rebate percentage is:

1. Level of Significance 1 - 100% rebate allowable if:
 - (a) Landowner has not been issued with any Notice to Remedy; Full amount of the rebate allowable.
 - (b) Landowner has been issued with a Severe Breach Notice to Remedy; Nil rebate allowable.
 - (c) Landowner has been issued with a Moderate Breach Notice to Remedy; Half of the rebate allowable. Two (2) or more Moderate Breach Notices to remedy issued; Nil rebate allowable.
 - (d) Landowner has been issued with a Minor Breach Notice to Remedy; One third of the rebate allowable. Three (3) or more Minor Breach Notices to remedy issued; Nil rebate allowable.
2. Level of Significance 2 - 75% rebate allowable if:
 - (a) Landowner has not been issued with any Notice to Remedy; Full amount of the rebate allowable.
 - (b) Landowner has been issued with a Severe Breach Notice to Remedy; Nil rebate allowable.
 - (c) Landowner has been issued with a Moderate Breach Notice to Remedy; Half of the rebate allowable. Two (2) or more Moderate Breach Notices to remedy issued; Nil rebate allowable.
 - (d) Landowner has been issued with a Minor Breach Notice to Remedy; One third of the rebate allowable. Three (3) or more Minor Breach Notices to remedy issued; Nil rebate allowable.
3. Level of Significance 3 - 50% rebate allowable if:
 - (a) Landowner has not been issued with any Notice to Remedy; Full amount of the rebate allowable.
 - (b) Landowner has been issued with a Severe Breach Notice to Remedy; Nil rebate allowable.
 - (c) Landowner has been issued with a Moderate Breach Notice to Remedy; Half of the rebate allowable. Two (2) or more Moderate Breach Notices to remedy issued; Nil rebate allowable.
 - (d) Landowner has been issued with a Minor Breach Notice to Remedy; One third of the rebate allowable. Three (3) or more Minor Breach Notices to remedy issued; Nil rebate allowable.

The Levels of Significance definitions applying to land covered by a voluntary conservation covenant or agreement is contained within Council's Voluntary Conservation Agreements Landowners' Information Kit.

Failure to comply with any Notice to Remedy will automatically result in loss of rebate.

Examples of notices to remedy that will result in loss or reduction of rebate allowable includes, but is not limited to, the following:

Level of Breach	Example
Severe	<ul style="list-style-type: none"> • Creation of a road • Construction of a dam • Draining of a wetland • Clearing of a significant portion of the conservation area
Moderate	<ul style="list-style-type: none"> • Selective clearing or thinning of part of the conservation area • Failure to implement all elements of a property management plan • Inappropriate construction of tracks • Dumping of waste and rubbish
Minor	<ul style="list-style-type: none"> • Adverse effect to the ecology through inappropriate activities that alter nutrient, fire, and moisture regimes of the conservation area • Inappropriate management of stock within conservation area

Not-For-Profit Entities

That Council deem the following land as being used for charitable purposes pursuant to the *Local Government Act 2009* and the *Local Government Regulation 2012*:

- Not-For-Profit Organisations;
- Not-For-Profit Community Service Providers; and
- Sporting Organisations operating on Council-owned or controlled lands.

Eligibility Criteria

Applicants that:

- Are entities whose objects do not include making a profit for distribution among their members; and
- That do not hold liquor licences* for the occupied land.

**A liquor licence is a licence or permit issued under the Liquor Act 1992, allowing the holder to sell or supply liquor in excess of 25 hours per week. It does not encompass a licence or permit allowing the holder to sell or supply liquor for not more than 25 hours per week.*

Organisations that manage premises with gambling machines or main activity is gambling will not be considered eligible.

Council may consider applications for the rebate of rates and charges to entities who meet the criteria of section 120 of the Regulation.

Applicable Rebate

In accordance with section 120(1)(b) and section 122(1)(b) of the Regulation, Council will grant a full rebate of the general rate, separate charge and the waste disposal utility charge levied.

Specific Land Use

In accordance with section 120(1)(b) and section 122(1)(b) of the Regulation, Council may grant concessions to applicants where the land is identified as Specific Land Use.

Eligibility Criteria

Applicants where:

- Dip and pump sites held separately from the balance of holdings or held separately by trustees;
- Land identified as Historic Subdivisions under the Boonah Shire Planning Scheme (effective 31 March 2006).

Applicable Rebate

In accordance with section 120(1)(b) and section 122(1)(b) of the Regulation, Council will grant a full rebate of the general rate, separate charge and the waste disposal utility charge levied.

Hardship

In accordance with section 120(1)(c) and section 122(1)(b) of the Regulation, Council may grant a concession to applicants that meet Hardship criteria.

Eligibility Criteria

Applicants where property is:

- Owned and occupied by totally and permanently incapacitated (TPI) veterans holding a valid TPI Gold Card.

Applicable Rebate

In accordance with section 120(1)(c) and section 122(1)(b) of the Regulation, Council will grant a rebate of whichever is the less of, \$200 per annum and 20% of the gross rates and charges levied.

In some cases Council has entered into lease agreements with organisations affected by the Policy and the terms of those leases provide that the Lessee will bear the cost of General Rates.

It is hereby clarified that it is the intention of the Council that the provisions of this Policy override those specific provisions of the lease agreement for as long as the Policy is current. It is not the intention of Council that this Policy override any other terms of the lease.

Administration

Applicants are only required to make an initial application. There is no requirement to reapply each financial/rating year.

Notwithstanding the above, Council reserves the right to regularly check the use of the land to see that it remains as it was at the time the exemption was first determined.

Council reserves the right to write to the land owner or applicant at any time seeking advice as to present land use in relation to its exemption status. From the response received a determination might then be made as to whether to continue to allow the exemption.

In some cases the Council may have sufficient information on its records to make an assessment of the application. In other cases Council may need to conduct a site inspection, call for further information or perhaps interview the applicants.

CONSIDERATION OF HUMAN RIGHTS UNDER *HUMAN RIGHTS ACT 2019*

In acknowledgement of the fundamental human rights recognised in International covenants this Council Policy has been developed and acknowledges a commitment to recognise the importance and protection of human rights in creating policies that serve to develop overarching frameworks, standards, behaviours or actions that affect the way in which Council serves the community of the Scenic Rim region.

An assessment of this policy against the human rights determined that no human rights are limited or affected by this policy, because this policy is applied in a non-discriminatory manner, not affecting or restraining any resident from exercising any of the articulated human rights

Policy Reference Number: F102.04CP
Portfolio: Council Sustainability
Business Unit: Financial Management

Adoption/Approval Date: 24/06/2021
Review Date: 30/06/2022
File References: 10673584
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COMPLIANCE, MONITORING AND REVIEW

Revenue and Financial Management business units will be responsible for ensuring compliance with relevant legislation and for the annual review in accordance with the annual budget modelling adopted by Council.

REPORTING

This Policy applies to the payment of rates and charges within the Scenic Rim Regional Council area and applies to all rates and charges subject to concession per Council's Revenue Statement.

RELATED LEGISLATION AND DOCUMENTS

- (a) *Local Government Regulations 2012* Section 73 and Part 10 (Concessions);
- (b) Local Government Act 2009;
- (c) Revenue Statement;
- (d) Revenue Policy; and
- (e) Rates Based Financial Assistance Application.

This Policy supports the Scenic Rim Regional Council Corporate Plan 2018-2023, in particular Theme - Open and Responsible Government.

APPROVAL AND REVIEW DETAILS

Approved By:
SCENIC RIM REGIONAL COUNCIL
Adopted: 24 June 2021

Version Information

Version No.	Date	Key Changes
1	12/06/2019	Special Meeting Item No. 1.2 New Policy
2	06/07/2020	Special Meeting Item No.5.14 Updated New Policy Template
3	24/06/2021	Special Meeting Annual Review

Policy Reference Number: F102.04CP
Portfolio: Council Sustainability
Business Unit: Financial Management

Adoption/Approval Date: 24/06/2021
Review Date: 30/06/2022
File References: 10673584
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