



SOUTH BURNETT

REGIONAL COUNCIL

Agenda

of the

Special Budget Meeting

Held in the Warren Truss Chamber 45 Glendon Street Kingaroy

on Monday, 25 June 2018

Commencing at 9.00 am

Chief Executive Officer: Gary Wall

Our Vision

"Individual communities building a strong and vibrant region."

Our Values

- | | | |
|----------|---------------------------|---|
| A | Accountability: | <i>We accept responsibility for our actions and decisions in managing the regions resources.</i> |
| C | Community: | <i>Building partnerships and delivering quality customer service.</i> |
| H | Harmony: | <i>Our people working cooperatively to achieve common goals in a supportive and safe environment.</i> |
| I | Innovation: | <i>Encouraging an innovative and resourceful workplace.</i> |
| E | Ethical Behaviour: | <i>We behave fairly with open, honest and accountable behaviour and consistent decision-making.</i> |
| V | Vision: | <i>This is the driving force behind our actions and responsibilities.</i> |
| E | Excellence: | <i>Striving to deliver excellent environmental, social and economic outcomes.</i> |



SOUTH BURNETT REGIONAL COUNCIL SPECIAL MEETING AGENDA

Monday, 25 June 2018

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1. Leave Of Absence

Nil.

2. Business

2.1 F - 2517335 - Mayor's Budget Address for 2018-2019 Budget

Document Information

ECM ID 2517335

Author Mayor

Date 19 June 2018

Précis

Presenting the Mayor's Budget Address.

Summary

Mayor to deliver the Mayor's Budget Address.

Officer's Recommendation

That the Mayor's Budget Address for the 2018/2019 Budget be received.

Financial and Resource Implications

Not applicable.

Link to Corporate/Operational Plan

Not applicable.

Communication/Consultation (Internal/External)

Not applicable.

Legal Implications (Statutory Basis, Legal Risks)

Not applicable.

Policy/Local Law/Delegation Implications

Not applicable.

Asset Management Implications

Not applicable.

2.2 F - 2517336 - Adoption of the 2018/2019 Budget

Document Information

ECM ID 2517336

Author General Manager Finance

Date 18 June 2018

Précis

Adoption of Council's budget for 2018/2019 financial year.

Summary

The requirements for the preparation and content of the budget are set out in Section 169 of the *Local Government Regulation 2012*.

- (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; and
 - iv. Changes in Equity.
- (2) The budget must also include:
 - (a) A long term financial forecast;
 - (b) A revenue statement; and
 - (c) A revenue policy.
- (3) The budget must include each of the following measures of financial sustainability for the financial year for which it is prepared and the next 9 financial years:
 - (a) Asset Sustainability Ratio;
 - (b) Net Financial Liabilities Ratio; and
 - (c) Operating Surplus Ratio.
- (4) 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.

The relevant budget documents are presented for adoption.

Officer's Recommendation

That pursuant to Section 107A of the *Local Government Act 2009* and Sections 169 and 170 of the *Local Government Regulation 2012*, Council's Budget for the 2018/2019 financial year, incorporating:

- i. the statements of financial position;
- ii. the statements of cash flow;
- iii. the statements of income and expenditure;
- iv. the statements of changes in equity;
- v. capital budget
- vi. the long-term financial forecast;
- vii. the revenue statement;
- viii. the revenue policy (adopted by Council resolution on 21-Feb-2018);
- ix. the relevant measure of financial sustainability; and
- x. 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,

as tabled, be adopted.

Financial and Resource Implications

Adoption of the budget provides the strategic direction for revenue and expenditure for 2018/2019, 2019/2020 and 2020/2021.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2018/2019 budget.

Legal Implications (Statutory Basis, Legal Risks)

It is a legislative requirement for Council to adopt a budget for its operating fund for each financial year before August 1, each year.

Policy/Local Law/Delegation Implications

Not applicable.

Asset Management Implications

Maintenance and capital renewal or replacement works programs are linked to the strategic management of Council's land, building, information technology, plant and infrastructure assets.

2.3 F - 2517334 - Business Activities 2018/2019

Document Information

ECM ID 2517334

Author Senior Finance Coordinator

Endorsed
By General Manager Finance

Date 19 June 2018

Précis

This report sets out the legislative requirements and provides recommendations for Council in relation to Council's Business Activities.

Summary

The Local Government Act (Division 2 - Business reform, including competitive neutrality) and the *Local Government Regulation 2012* require Council to identify and make decisions about Council's business activities on an annual basis. This report sets out the legislative requirements and provides recommendations for Council in relation to Council's Business Activities.

Officer's Recommendation

That in relation to Council's Business activities:

- (a) Council determines that those activities listed in Table 1 – Statement of Business Activities are the Business Activities requiring identification in accordance with the *Local Government Act* Division 2 Section 43 and the *Local Government Regulation 2012*.
- (b) Council determines that those Business Activities are categorised as Other Business Activities in accordance with the *Local Government Act* Division 2 and the *Local Government Regulation 2012*.
- (c) Council resolve not to apply the Code of Competitive Conduct to any business activity in 2018/2019 in accordance with the *Local Government Act* Section 47(7) and the *Local Government Regulation 2012*.

Financial and Resource Implications

These activities have been identified and provided for in the 2018/2019 Budget as part of ongoing operations.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

These activities should regularly be monitored to take into account growth and opportunities associated with applying full cost pricing.

Legal Implications (Statutory Basis, Legal Risks)

The statutory basis lies within the *Local Government Act 2009* (Division 2 - Business reform, including competitive neutrality) and the *Local Government Regulation 2012*.

Policy/Local Law/Delegation Implications

Any decisions in relation to Business Activities are determined by separate Council resolution as required.

Asset Management Implications

Any assets utilised within the listed activities in Table 1 have been taken into account for operation and maintenance, depreciation and renewal.

2.4 F - 2517603 - Statement of Estimated Financial Position to 30 June 2018

Document Information

ECM ID 2517603

Author Senior Finance Coordinator

Endorsed
By General Manager Finance

Date 19 June 2018

Précis

Presentation of Council's Statement of Estimated Financial Position as at 30 June 2018.

Summary

Section 205 of the *Local Government Regulation 2012* requires a Statement of Estimated Financial Position to be presented at the Local Government's Annual Budget meeting.

A Statement of Estimated Financial Position is a document stating the financial operations, and financial position of the Local Government for the previous financial year or to 30 June 2018. Required reports are attached for perusal.

Officer's Recommendation

That pursuant to Section 205 of the *Local Government Regulation 2012*, 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.

1. Estimated Statement of Comprehensive Income as at 30 June 2018

Estimated Statement of Comprehensive Income as at 30 June 2018

	Estimated 30-Jun-2018 \$	Original Budget \$
Income		
Revenue		
Recurrent Revenue		
Rates, levies and charges	45,529,363	45,388,370
Fees and charges	4,262,772	3,957,710
Rental income	497,525	491,725
Interest received	1,038,586	1,036,586
Sales revenue	3,533,380	3,014,212
Other income	640,246	395,251
Grants, subsidies, contributions & donations	4,753,815	7,357,573
	<u>60,255,687</u>	<u>61,641,427</u>
Capital Revenue		
Grants, subsidies, contributions & donations	8,572,619	4,616,677
Total Revenue	<u>68,828,306</u>	<u>66,258,104</u>
Capital Income	466,250	475,475
TOTAL INCOME	<u>69,294,556</u>	<u>66,733,579</u>
Expenses		
Recurrent Expenses		
Employee benefits	22,589,163	22,626,176
Materials and services	21,410,323	21,044,233
Finance costs	2,043,110	2,093,111
Donations	480,587	467,139
Depreciation and amortisation	16,327,103	14,833,103
	<u>62,850,286</u>	<u>61,063,762</u>
TOTAL EXPENSES	<u>62,850,286</u>	<u>61,063,762</u>
Net Result	<u>6,444,270</u>	<u>5,669,817</u>

2. Estimated Statement of Financial Position as at 30 June 2018

Estimated Statement of Financial Position

as at 30 June 2018

	2018 \$	Original Budget \$
Current Assets		
Cash and Cash Equivalents	28,343,586	28,727,735
Trade and Other Receivables	7,041,369	6,005,083
Inventories	1,218,556	1,218,556
Total Current Assets	36,603,511	35,951,374
Non-Current Assets		
Trade and other receivables	-	-
Property, Plant and Equipment	896,103,995	905,224,735
Intangible Assets	8,084,869	8,084,869
Total Non-Current Assets	904,188,864	913,309,604
TOTAL ASSETS	940,792,375	949,260,978
Current Liabilities		
Trade and other payables	5,756,646	4,832,251
Borrowings	2,387,352	2,387,352
Provisions	3,467,682	3,467,682
Total Current Liabilities	11,611,680	10,687,285
Non-Current Liabilities		
Borrowings	38,267,463	38,267,463
Provisions	12,081,755	12,081,756
Total Non-Current Liabilities	50,349,218	50,349,219
TOTAL LIABILITIES	61,960,898	61,036,504
NET COMMUNITY ASSETS	878,831,477	888,224,474
Community Equity		
Asset Revaluation Surplus	431,000,348	447,079,656
Retained Surplus/(Deficiency)	447,831,129	441,144,819
TOTAL COMMUNITY EQUITY	878,831,477	888,224,475

Financial and Resource Implications

The report outlines the final estimated use of financial resources as approved in the 2017/2018 Budget.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Report to Council, as required. Internal consultation as required to develop the estimates.

Legal Implications (Statutory Basis, Legal Risks)

The statutory basis for this report is in Section 205 of the *Local Government Regulation 2012*.

Policy/Local Law/Delegation Implications

Presented as required with the Annual Budget. Policy implications are implicit in the estimated position.

Asset Management Implications

The estimated position includes the ongoing refurbishment, operation and maintenance and depreciation for all asset classes.

2.5 F - 2516527 - Differential General Rates Categories and Criteria 2018/2019

Document Information

ECM ID 2516527

Author General Manager Finance

Date 18 June 2018

Précis

Categories of rateable land for the levying of general rates for the financial year ending 30 June 2019.

Summary

Section 94 of the *Local Government Act 2009* provides that each local government must levy general rates on all rateable land within the local government area.

Further, Section 80 of the *Local Government Regulation 2012* provides that Council may levy general rates (differential general rates) that differ for different categories of rateable land in the local government area. Accordingly for the following reasons, Council has determined that there shall be thirty-three (45) categories of land for general rating purposes.

- The valuation of the South Burnett Regional Council area which became effective from 1 July 2016 would lead to rating inequities and a distortion of the relativities in the amount of rates paid in the various parts of the local government area if only one general rate were adopted;
- The level of services provided to that land and the cost of providing services compared to the rate burden that would apply under a single general rate; and
- The differing levels of demand that some land uses place on the services which Council is required to provide.

Officer's Recommendation

That:

- Council adopt differential general rates for the year ending 30 June 2019;
 - Pursuant to section 81 of the *Local Government Regulation 2012*, the categories in to which rateable land is categorised, the description of those categories and, in accordance with sections 81(4) and 81(5) of the *Local Government Regulation 2012*, the method by which land is to be identified and included in its appropriate category is as listed in the table below;
 - Council delegates to the Chief Executive Officer the power, in accordance with sections 81(4) and 81(5) of the *Local Government Regulation 2012*, to identify the rating category to which each parcel of rateable land belongs.
-

Category	Differential Category	Description	Identification
1	Residential - Kingaroy	All properties in this category are located within the Kingaroy Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in "Individual Urban Locality" maps series. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9 and land use code 72 when determining the properties that fit into this category.	<ol style="list-style-type: none"> 1. This category will cover all land within the Kingaroy Urban locality, where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category. 2. That such land in this category will in the main be owner occupied and where tenanted, the revenue earned is limited to rental income solely. 3. That in the case of land on which there is erected a single unit domestic dwelling to the extent that the dominant use of the land is residential, it will fall into this category regardless of the zoning of the land. 4. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.
201	Residential - Nanango	All properties in this category are located within the Nanango Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in "Individual Urban Locality" maps series. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9 when determining the properties that fit into this category.	<ol style="list-style-type: none"> 1. This category will cover all land within the Nanango Urban locality, where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category. 2. That such land in this category will, in the main, be owner occupied and where tenanted, the revenue earned is limited to rental income solely. 3. That in the case of land on which there is erected a single unit domestic dwelling to the extent that the dominant use of the land is residential, it will fall into this category regardless of the zoning of the land. 4. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.
203	Residential - Blackbutt	All properties in this category are located within the Blackbutt Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use	<ol style="list-style-type: none"> 1. This category will cover all land within the Blackbutt Urban locality, where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category.

Category	Differential Category	Description	Identification
		for residential purposes only. Urban Localities are defined in “Individual Urban Locality” maps series. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9 when determining the properties that fit into this category.	<ol style="list-style-type: none"> 2. That such land in this category will in the main be owner occupied and where tenanted, the revenue earned is limited to rental income solely. 3. That in the case of land on which there is erected a single unit domestic dwelling to the extent that the dominant use of the land is residential, it will fall into this category regardless of the zoning of the land. 4. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.
301	Residential - Murgon	All properties in this category are located within the Murgon Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in “Individual Urban Locality” maps series. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9 when determining the properties that fit into this category.	<ol style="list-style-type: none"> 1. This category will cover all land within the Murgon Urban locality, where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category. 2. That such land in this category will in the main be owner occupied and where tenanted, the revenue earned is limited to rental income solely. 3. That in the case of land on which there is erected a single unit domestic dwelling to the extent that the dominant use of the land is residential, it will fall into this category regardless of the zoning of the land. 4. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.
401	Residential - Wondai	All properties in this category are located within the Wondai Urban Locality and are used solely for residential purposes, or if vacant land, is zoned for residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for residential purposes only. Urban Localities are defined in “Individual Urban Locality” maps series. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9 when determining the properties that fit into this category.	<ol style="list-style-type: none"> 1. This category will cover all land within the Wondai Urban locality, where the dominant purpose for which that land is used, or intended for use, is a residential purpose and not included in any other category. 2. That such land in this category will in the main be owner occupied and where tenanted, the revenue earned is limited to rental income solely. 3. That in the case of land on which there is erected a single unit domestic

Category	Differential Category	Description	Identification
			<p>dwelling to the extent that the dominant use of the land is residential, it will fall into this category regardless of the zoning of the land.</p> <p>4. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 72 or as otherwise identified by the CEO.</p>
3	Village	The property is used for any purpose; and located in any of the following villages: - Benarkin, Brooklands, Cloyna, Coolabunia, Crawford, Dandabah, Hivesville, Kumbia, Maidenwell, Memerambi, Moffatdale, Proston, Taabinga, Tingoor, Winder, Wooroolin.	<p>1. All land used for any purpose that is situated in any of the villages located in the South Burnett Regional Council area and is not included in any other category.</p> <p>2. Villages are defined in "Individual Village" maps series.</p>
910	Rural Residential - Blackbutt	All properties in this category are situated outside the Blackbutt Urban Locality and nearby village localities, but are used for residential purposes. Or if vacant land, it is zoned for rural residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for rural residential purposes. It includes all land used for rural residential purposes as defined on the map marked Rural Residential – Blackbutt. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9, and 94 when determining the properties that fit into this category.	<p>1. This category will cover all land used for rural residential purposes that is shown on the map marked Rural Residential – Blackbutt and is not included in any other category.</p> <p>2. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 94 or as otherwise identified by the CEO.</p>
920	Rural Residential - Nanango	All properties in this category are situated outside the Nanango Urban Locality and nearby village localities, but are used for residential purposes. Or if vacant land, it is zoned for rural residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for rural residential purposes. It includes all land used for rural residential purposes as defined on the map marked Rural Residential – Nanango. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9, and 94 when determining the properties that fit into this category.	<p>1. This category will cover all land used for rural residential purposes that is shown on the map marked Rural Residential – Nanango and is not included in any other category.</p> <p>2. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 94 or as otherwise identified by the CEO.</p>
930	Rural Residential - Kingaroy	All properties in this category are situated outside the Kingaroy Urban Locality and	<p>1. This category will cover all land used for rural residential purposes that is</p>

Category	Differential Category	Description	Identification
		<p>nearby village localities, but are used for residential purposes. Or if vacant land, it is zoned for rural residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for rural residential purposes. It includes all land used for rural residential purposes as defined on the map marked Rural Residential – Kingaroy. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9, and 94 when determining the properties that fit into this category.</p>	<p>shown on the map marked Rural Residential – Kingaroy and is not included in any other category.</p> <p>2. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 94 or as otherwise identified by the CEO.</p>
940	Rural Residential - Wondai	<p>All properties in this category are situated outside the Wondai Urban Locality and nearby village localities, but are used for residential purposes. Or if vacant land, it is zoned for rural residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for rural residential purposes. It includes all land used for rural residential purposes as defined on the map marked Rural Residential – Wondai. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9, and 94 when determining the properties that fit into this category.</p>	<p>1. This category will cover all land used for rural residential purposes that is shown on the map marked Rural Residential – Wondai and is not included in any other category.</p> <p>2. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 94 or as otherwise identified by the CEO.</p>
950	Rural Residential - Murgon	<p>All properties in this category are situated outside the Murgon Urban Locality and nearby village localities, but are used for residential purposes. Or if vacant land, it is zoned for rural residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for rural residential purposes. It includes all land used for rural residential purposes as defined on the map marked Rural Residential – Murgon. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9, and 94 when determining the properties that fit into this category.</p>	<p>1. This category will cover all land used for rural residential purposes that is shown on the map marked Rural Residential – Murgon and is not included in any other category.</p> <p>2. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 94 or as otherwise identified by the CEO.</p>
960	Rural Residential - Other	<p>All properties in this category are located anywhere within the South Burnett Regional Council area and are outside any Urban Locality or nearby</p>	<p>1. This category will cover all land used for rural residential purposes that is shown on the map marked Rural Residential – Other</p>

Category	Differential Category	Description	Identification
		village localities or other defined Rural Residential Categories but are used for residential purposes. Or if vacant land, it is zoned for rural residential use under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for rural residential purposes. It includes all land used for rural residential purposes as defined on the map marked Rural Residential – Other. Council will be guided by the Department of Natural Resources and Mines land use codes between 1 and 9, and 94 when determining the properties that fit into this category.	and is not included in any other category. 2. Land with land use codes 01, 02, 03, 04, 05, 06, 07, 08, 09 and 94 or as otherwise identified by the CEO.
2	Commercial - Kingaroy	All properties in this category are located within the Kingaroy Urban Locality and are used for business and commercial purposes, or if vacant land, is zoned for business and commercial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes. Urban Localities are defined in "Individual Urban Locality" maps series. This category includes properties that are used for a combined residential and a business or commercial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 10 and 15, 17 and 27, and 41 and 49 when determining the properties that fit into this category.	1. This category will cover all land within the Kingaroy Urban locality, where the property is used for a business and commercial purpose; or 2. If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes; and 3. Is not included in any other category. 4. Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.
202	Commercial - Nanango	All properties in this category are located within the Nanango Urban Localities and are used for business and commercial purposes, or if vacant land, is zoned for business and commercial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes. Urban Localities are defined in "Individual Urban Locality" maps series. This category includes properties that are used for a combined residential and a business or commercial purpose. Council will be guided by the Department of Natural Resources and Mines	1. This category will cover all land within the Nanango Urban locality, where the property is used for a business and commercial purpose; or 2. If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes; and 3. Is not included in any other category. 4. Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44,

Category	Differential Category	Description	Identification
		land use codes between 8 and 15, 17 and 27, and 41 and 49 when determining the properties that fit into this category.	45, 46, 47, 48 and 49 or as otherwise identified by the CEO.
204	Commercial - Blackbutt	<p>All properties in this category are located within the Blackbutt Urban Localities and are used for business and commercial purposes, or if vacant land, is zoned for business and commercial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes. Urban Localities are defined in "Individual Urban Locality" maps series.</p> <p>This category includes properties that are used for a combined residential and a business or commercial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 10 and 15, 17 and 27, and 41 and 49 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> 1. This category will cover all land within the Blackbutt Urban locality, where the property is used for a business and commercial purpose; or 2. If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes; and 3. Is not included in any other category. 4. Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.
302	Commercial - Murgon	<p>All properties in this category are located within the Murgon Urban Locality and are used for business and commercial purposes, or if vacant land, is zoned for business and commercial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes. Urban Localities are defined in "Individual Urban Locality" maps series.</p> <p>This category includes properties that are used for a combined residential and a business or commercial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 10 and 15, 17 and 27, and 41 and 49 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> 1. This category will cover all land within the Murgon Urban locality, where the property is used for a business and commercial purpose; or 2. If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for business and commercial purposes; and 3. Is not included in any other category. 4. Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.
402	Commercial - Wondai	All properties in this category are located within the Wondai Urban Locality and are used for business and commercial purposes, or if vacant land, is zoned for business and commercial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use	<ol style="list-style-type: none"> 1. This category will cover all land within the Wondai Urban locality, where the property is used for a business and commercial purpose; or 2. If vacant land, is zoned for a business and commercial purpose under the Planning Schemes relevant to South

Category	Differential Category	Description	Identification
		<p>for business and commercial purposes. Urban Localities are defined in “Individual Urban Locality” maps series.</p> <p>This category includes properties that are used for a combined residential and a business or commercial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 10 and 15, 17 and 27, and 41 and 49 when determining the properties that fit into this category.</p>	<p>Burnett Regional Council, and intended for use for business and commercial purposes; and</p> <p>3. Is not included in any other category.</p> <p>4. Land with land use codes 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 41, 42, 43, 44, 45, 46, 47, 48 and 49 or as otherwise identified by the CEO.</p>
9	Drive-In Shopping Centre > 10,000m ²	All properties in this category are classified as a Drive in Shopping Centre (a retail shopping and commercial complex) with more than 10,000 square metres of gross floor area and on-site parking for more than 500 vehicles.	Land used as a Drive in Shopping Centre (a retail shopping and commercial complex) with more than 10,000 square metres of gross floor area and on-site parking for more than 500 vehicles.
10	Drive-In Shopping Centre 4,001m ² to 10,000m ²	All properties in this category are classified as a Drive in Shopping Centre (a retail shopping and commercial complex) with a gross floor area of more than 4,000 square metres and less than 10,000 square metres and/or more than 150 on-site car parks or adjacent car parks which are maintained to service the specific shopping centre.	Land used as a Drive in Shopping Centre (a retail shopping and commercial complex) with a gross floor area of more than 4,000 square metres and less than 10,000 square metres and/or more than 150 on-site car parks or adjacent car parks which are maintained to service the specific shopping centre.
99	Drive-In Shopping Centre 1,500m ² to 4,000m ²	All properties in this category are classified as a Drive in Shopping Centre (a retail shopping and commercial complex) with a gross floor area of more than 1,500 square metres and less than 4,000 square metres and/or more than 40 on-site car parks or adjacent car parks which are maintained to service the specific shopping centre.	Land used as a Drive in Shopping Centre (a retail shopping and commercial complex) with a gross floor area of more than 1,500 square metres and less than 4,000 square metres and/or more than 40 on-site car parks or adjacent car parks which are maintained to service the specific shopping centre.
8	Industrial - Kingaroy	<p>All properties in this category are located within the Kingaroy Urban Locality and are used for industrial purposes, or if vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes. Urban Localities are defined in “Individual Urban Locality” maps series.</p> <p>This category includes properties that are used for a combined residential and an industrial purpose. Council will be guided by the Department of Natural Resources and</p>	<p>1. This category will cover all land within the Kingaroy Urban locality, where the property is used for industrial purposes; or</p> <p>2. If vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes; and</p> <p>3. Is not included in any other category.</p> <p>4. Land with land use codes 28, 29, 30, 31, 32, 33, 34,</p>

Category	Differential Category	Description	Identification
		Mines land use codes between 28 and 39 when determining the properties that fit into this category.	35, 36, 37, 38 and 39 or as otherwise identified by the CEO.
208	Industrial - Nanango	<p>All properties in this category are located within the Nanango Urban Locality and are used for industrial purposes, or if vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes. Urban Localities are defined in "Individual Urban Locality" maps series.</p> <p>This category includes properties that are used for a combined residential and an industrial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 28 and 39 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> 1. This category will cover all land within the Nanango Urban Locality, where the property is used for industrial purposes; or 2. If vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes; and 3. Is not included in any other category. 4. Land with land use codes 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38 and 39 or as otherwise identified by the CEO.
209	Industrial - Blackbutt	<p>All properties in this category are located within the Blackbutt Urban Locality and are used for industrial purposes, or if vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes. Urban Localities are defined in "Individual Urban Locality" maps series.</p> <p>This category includes properties that are used for a combined residential and an industrial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 28 and 39 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> 1. This category will cover all land within the Blackbutt Urban Locality, where the property is used for industrial purposes; or 2. If vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes; and 3. Is not included in any other category. 4. Land with land use codes 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38 and 39 or as otherwise identified by the CEO.
308	Industrial - Murgon	<p>All properties in this category are located within the Murgon Urban Locality and are used for industrial purposes, or if vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes. Urban Localities are defined in "Individual Urban Locality" maps series.</p> <p>This category includes properties that are used for a combined residential and an industrial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between</p>	<ol style="list-style-type: none"> 1. This category will cover all land within the Murgon Urban locality, where the property is used for industrial purposes; or 2. If vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes; and 3. Is not included in any other category. 4. Land with land use codes 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38 and 39 or as

Category	Differential Category	Description	Identification
		28 and 39 when determining the properties that fit into this category.	otherwise identified by the CEO.
408	Industrial - Wondai	<p>All properties in this category are located within the Wondai Urban Locality or Wondai Industrial Estate and are used for industrial purposes, or if vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes. Urban Localities are defined in "Individual Urban Locality" maps series.</p> <p>This category includes properties that are used for a combined residential and an industrial purpose. Council will be guided by the Department of Natural Resources and Mines land use codes between 28 and 39 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> 1. This category will cover all land within the Wondai Urban locality or Wondai Industrial Estate, where the property is used for industrial purposes; or 2. If vacant land, is zoned for industrial purposes under the Planning Schemes relevant to South Burnett Regional Council, and intended for use for industrial purposes; and 3. Is not included in any other category. 4. Land with land use codes 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38 and 39 or as otherwise identified by the CEO.
211	Extractive C	All properties in this category are used for extractive industry purposes such as quarries and mining operations with between 51 and 300 workers (employees and/or contractors) and/or extraction volumes of between 1 million and 2 million tonnes per year.	<ol style="list-style-type: none"> 1. This category will cover all land used for the purpose of extracting resources from the ground, with operations that have between 51 and 300 workers (employees and/or contractors) and/or extraction volumes of between 1 million and 2 million tonnes per year.
212	Extractive A	<p>All properties in this category are used for extractive industry purposes and include:</p> <ol style="list-style-type: none"> (a) Mining leases with no activity; (b) Gravel Pits that operate only sporadically; and (c) Small extractive operations such as quarries and mines which operate with an employee base of up to and including 5 workers (employees and/or contractors). <p>Council will be guided by the Department of Natural Resources and Mines land use code 40 when determining the properties that fit into this category.</p>	<ol style="list-style-type: none"> 1. This category will cover all land used for the purpose of extracting resources from the ground and include: <ol style="list-style-type: none"> (a) Mining leases with no activity; (b) Gravel Pits that operate only sporadically; and (c) Small extractive operations such as quarries and mines which operate with an employee base of up to and including 5 workers (employees and/or contractors). 2. Land with land use code 40 or as otherwise identified by the CEO.
213	Extractive B	<p>All properties in this category are used for extractive industry purposes, and include:</p> <ol style="list-style-type: none"> (a) Operational Gravel Pits; and (b) Extractive operations such as quarries and mining 	<ol style="list-style-type: none"> 1. This category will cover all land used for the purpose of extracting resources from the ground and include: <ol style="list-style-type: none"> (a) Operational Gravel Pits; and

Category	Differential Category	Description	Identification
		<p>operations with an employee base of between 6 and 50 workers (employees and/or contractors) and/or extraction volumes of less than 1 million tonnes per annum.</p> <p>(c) Council will be guided by the Department of Natural Resources and Mines land use code 40 when determining the properties that fit into this category.</p>	<p>(b) Extractive operations such as quarries and mining operations with an employee base of between 6 and 50 workers (employees and/or contractors) and/or extraction volumes of less than 1 million tonnes per annum.</p> <p>2. Land with land use code 40 or as otherwise identified by the CEO.</p>
414	Coal Mine	<p>All properties in this category are used for the purpose of an Integrated Coal Mining operation with more than 300 workers (employees and/or contractors) and/or production greater than 2 million tonnes per year.</p>	<p>1. This category will cover all land used for the purpose of an Integrated Coal Mining operation, with operations that have greater than 300 workers (employees and/or contractors) and/or extraction volumes of greater than 2 million tonnes per year.</p> <p>A Coal Mine is defined as land that is the subject of a coal mining lease (issued pursuant to the <i>Mineral Resources Act 1989</i>) or other form of tenure that was used, is used, or intended to be used:</p> <p>as a coal mine (or for purposes ancillary or associated with coal mining such as, for example, washing down, stockpiling, haulage, water storage and rehabilitation); or in conjunction with other land (the subject of a coal mining lease) as part of an integrated coal mining operation.</p> <p>An integrated coal mining operation is defined as land contained in more than one coal mining lease (issued pursuant to the <i>Mineral Resources Act 1989</i>) or other form of tenure which land was used, is used, or intended to be used in an integrated manner for the purposes of coal mining or purposes ancillary or associated with coal mining such as, for example, washing down, stockpiling, haulage, water storage and rehabilitation.</p>
215	Power Generation	<p>All properties in this category are located anywhere within the South Burnett Regional Council area and are used for the purpose of electricity generation by way of coal, gas or a combination of both coal and gas fired power station</p>	

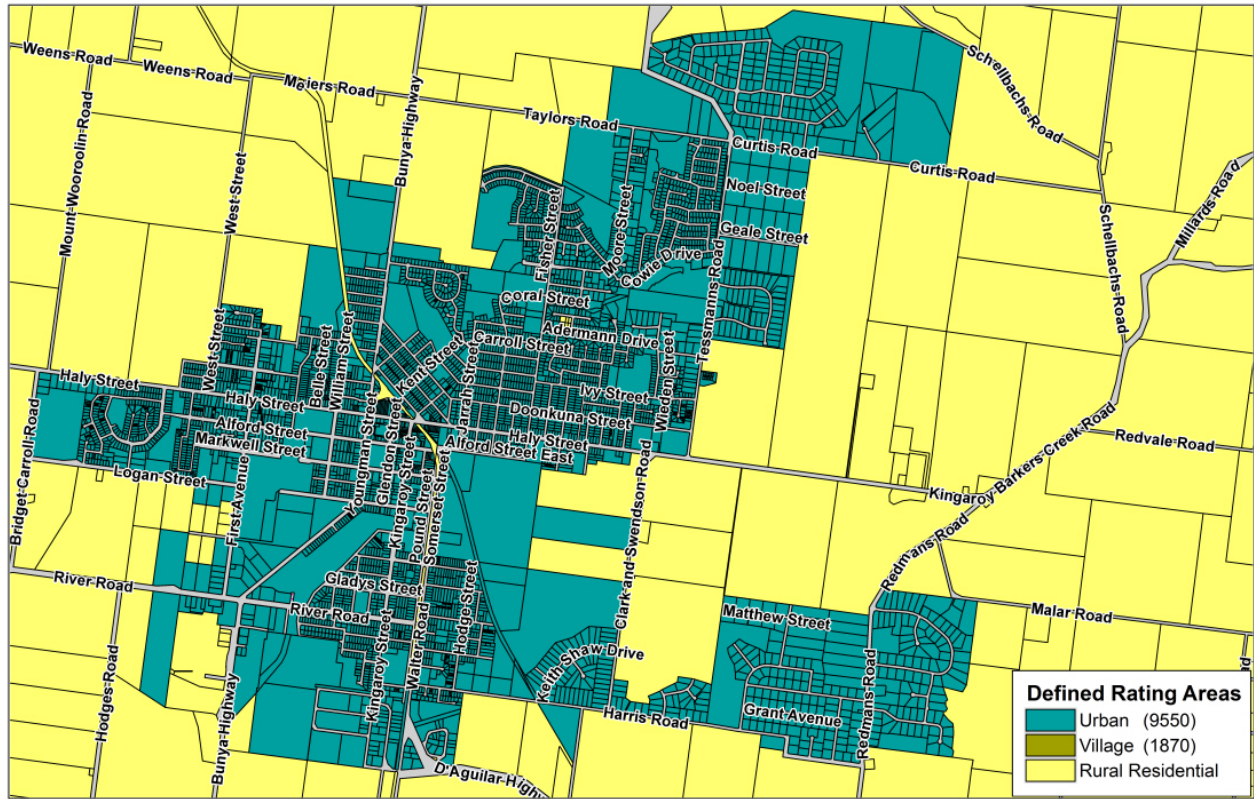
Category	Differential Category	Description	Identification
		with a total maximum generating capacity greater than 400 megawatts.	
220	Wind Farm – <20MW	All properties in this category are located anywhere within the South Burnett Regional Council area, and are used in whole or in part for the production of electricity by means of one (1) or a cluster of wind turbines that drive electrical generators capable of producing up to 20 MW in any one hour.	
221	Wind Farm – 20MW to <50MW	All properties in this category are located anywhere within the South Burnett Regional Council area, and are used in whole or in part for the production of electricity by means of one (1) or a cluster of wind turbines that drive electrical generators capable of producing at least 20 MW, but no more than 50 MW in any one hour.	
222	Wind Farm – 50MW to <100MW	All properties in this category are located anywhere within the South Burnett Regional Council area, and are used in whole or in part for the production of electricity by means of one (1) or a cluster of wind turbines that drive electrical generators capable of producing at least 50 MW, but no more than 100 MW in any one hour.	
223	Wind Farm – 100MW to <150MW	All properties in this category are located anywhere within the South Burnett Regional Council area, and are used in whole or in part for the production of electricity by means of one (1) or a cluster of wind turbines that drive electrical generators capable of producing at least 100 MW, but no more than 150 MW in any one hour.	
224	Wind Farm – 150MW to <200MW	All properties in this category are located anywhere within the South Burnett Regional Council area, and are used in whole or in part for the production of electricity by means of one (1) or a cluster of wind turbines that drive electrical generators capable of producing at least 150 MW, but no more than 200 MW in any one hour.	
225	Wind Farm – >=200MW	All properties in this category are located anywhere within the South Burnett Regional Council area, and are used in	

Category	Differential Category	Description	Identification
		whole or in part for the production of electricity by means of one (1) or a cluster of wind turbines that drive electrical generators capable of producing at least 200 MW in any one hour.	
230	Solar Farm – <20MW	All properties in this category are located anywhere within the South Burnett Regional Council area, and are used in whole or in part as a Solar Farm with a combined output capacity of up to 20 MW.	
231	Solar Farm – 20MW to <50MW	All properties in this category are located anywhere within the South Burnett Regional Council area, and are used in whole or in part as a Solar Farm with a combined output capacity of at least 20 MW, but no more than 50 MW.	
232	Solar Farm – 50MW to <100MW	All properties in this category are located anywhere within the South Burnett Regional Council area, and are used in whole or in part as a Solar Farm with a combined output capacity of at least 50 MW, but no more than 100 MW.	
233	Solar Farm – 100MW to <150MW	All properties in this category are located anywhere within the South Burnett Regional Council area, and are used in whole or in part as a Solar Farm with a combined output capacity of at least 100 MW, but no more than 150 MW.	
234	Solar Farm – 150MW to <200MW	All properties in this category are located anywhere within the South Burnett Regional Council area, and are used in whole or in part as a Solar Farm with a combined output capacity of at least 150 MW, but no more than 200 MW.	
235	Solar Farm – >=200MW	All properties in this category are located anywhere within the South Burnett Regional Council area, and are used in whole or in part as a Solar Farm with a combined output capacity of at least 200 MW.	
6	Rural	All properties in this category are located anywhere within the South Burnett Regional Council area, and are used for the business of primary production. Council will be guided by the Department of Natural Resources and Mines land use codes between 60 and 71, 73 and 89, and 93 when determining the properties that fit into this	<ol style="list-style-type: none"> 1. This category will cover all land in the region that is used for the business of primary production, including agricultural, grazing, horticulture, aquaculture and similar purposes; 2. Is not included in any other category; and 3. Properties in this category must qualify for the

Category	Differential Category	Description	Identification
		category.	<p>Department of Natural Resources and Mines primary producers' concession, and are identified by the land use codes below.</p> <p>4. Land with land use codes 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89 and 93 or as otherwise identified by the CEO.</p>
419	Water - Pumping & Storage	All properties in this category are used for the purpose of water storage or water pumping. Council will be guided by the Department of Natural Resources and Mines land use code of 95 when determining the properties that fit into this category.	<p>1. This category will cover all land used for the purpose of water storage or water pumping and not included in any other category.</p> <p>2. Land with land use code 95 or as otherwise identified by the CEO.</p>
7	Other	Any land that cannot be included in any other category.	

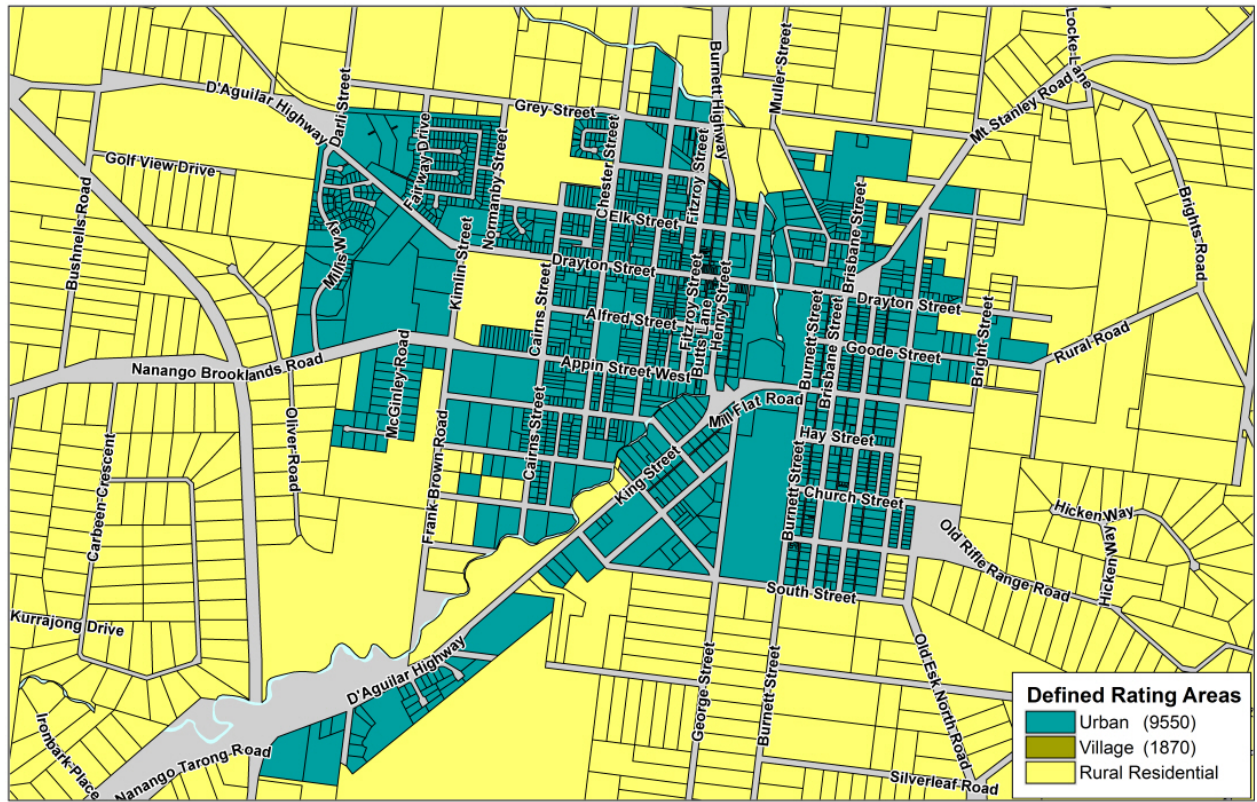
Residential – Kingaroy

Kingaroy Urban Area Map



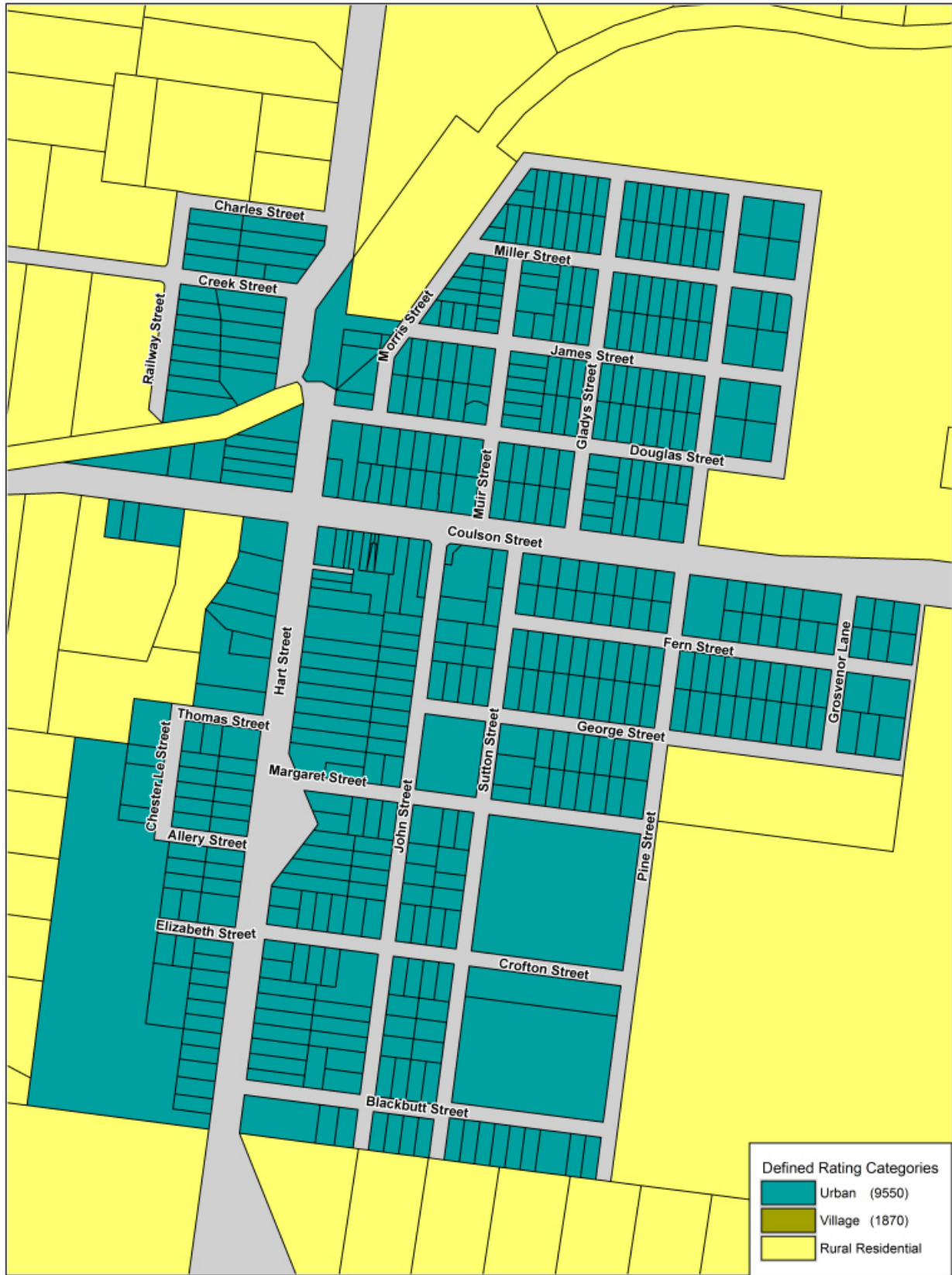
Residential – Nanango

Nanango Urban Area Map



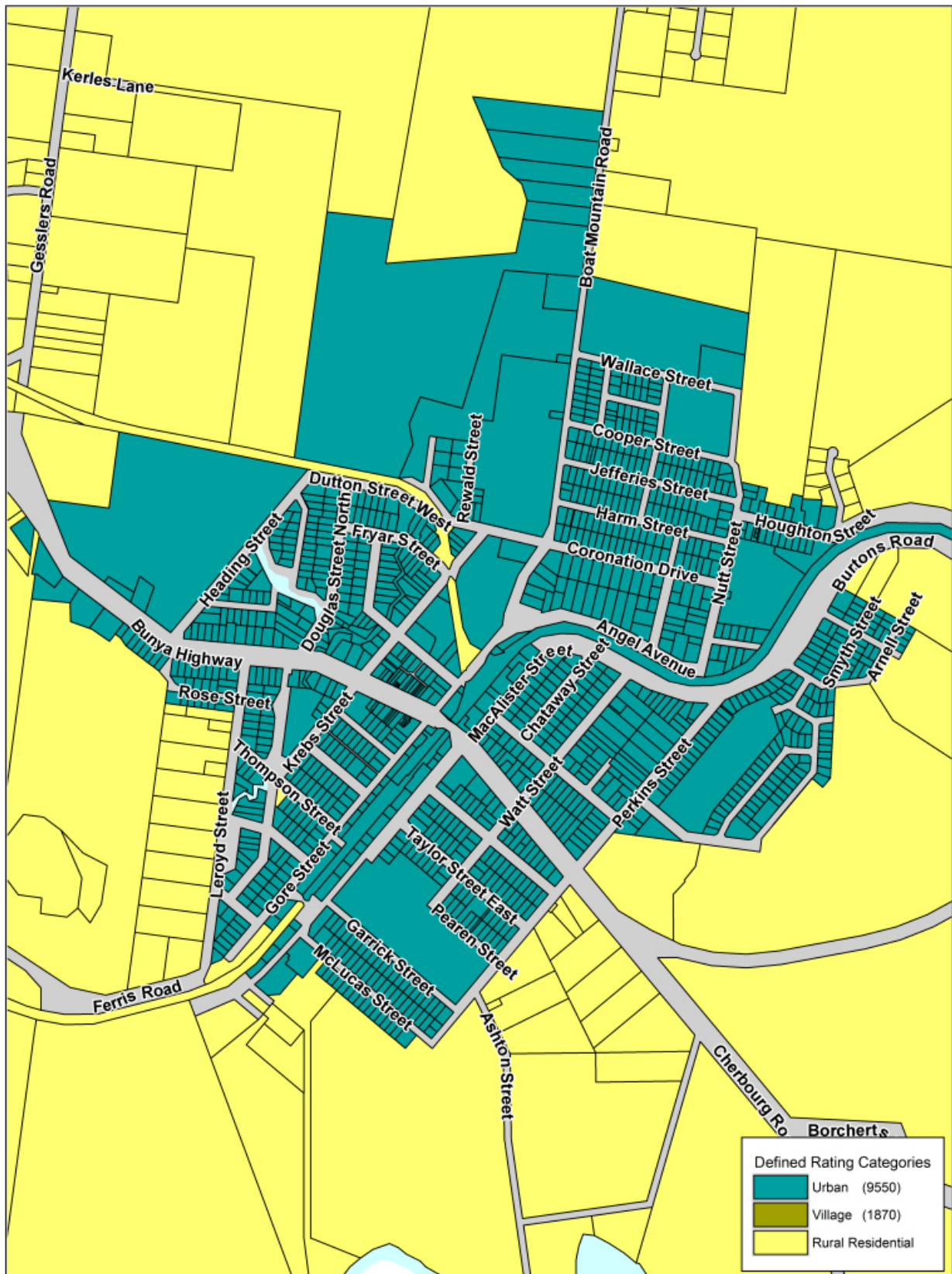
Residential – Blackbutt

Blackbutt Urban Area Map



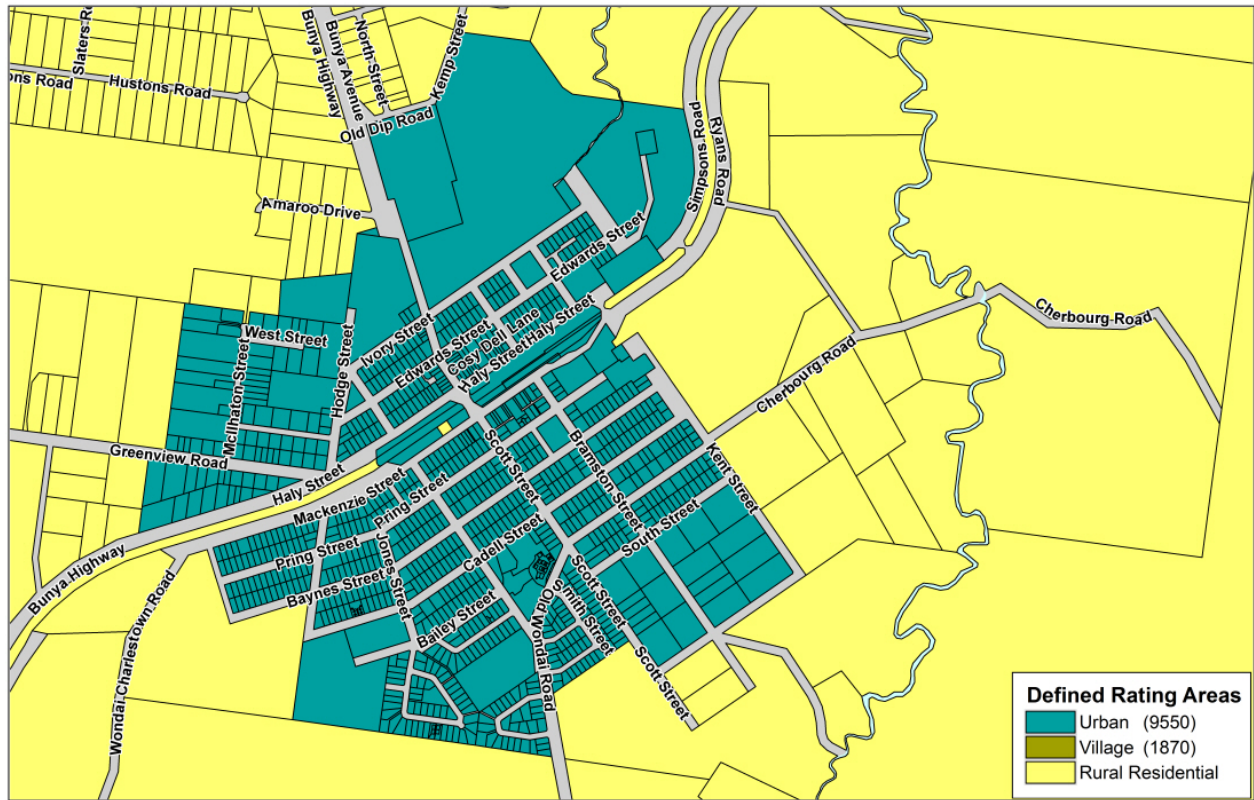
Residential – Murgon

Murgon Urban Area Map



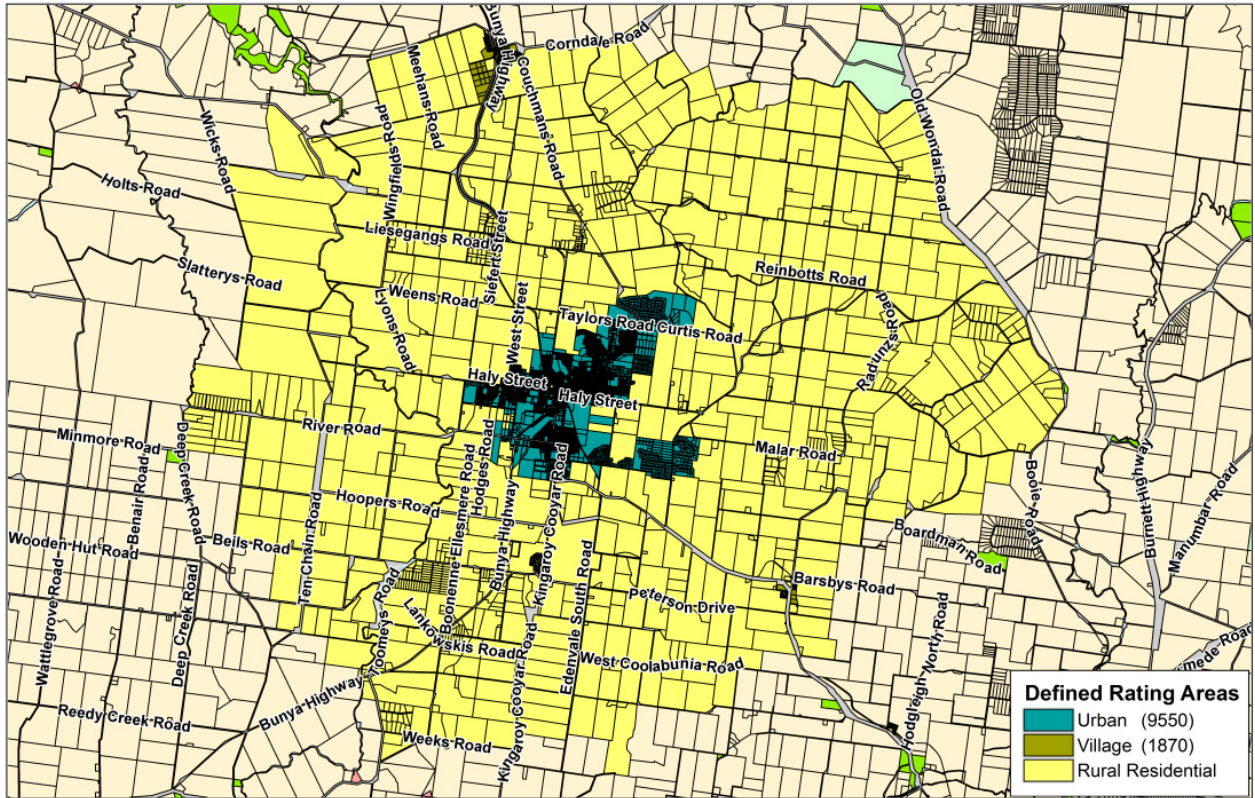
Residential – Nanango

Wondai Urban Area Map



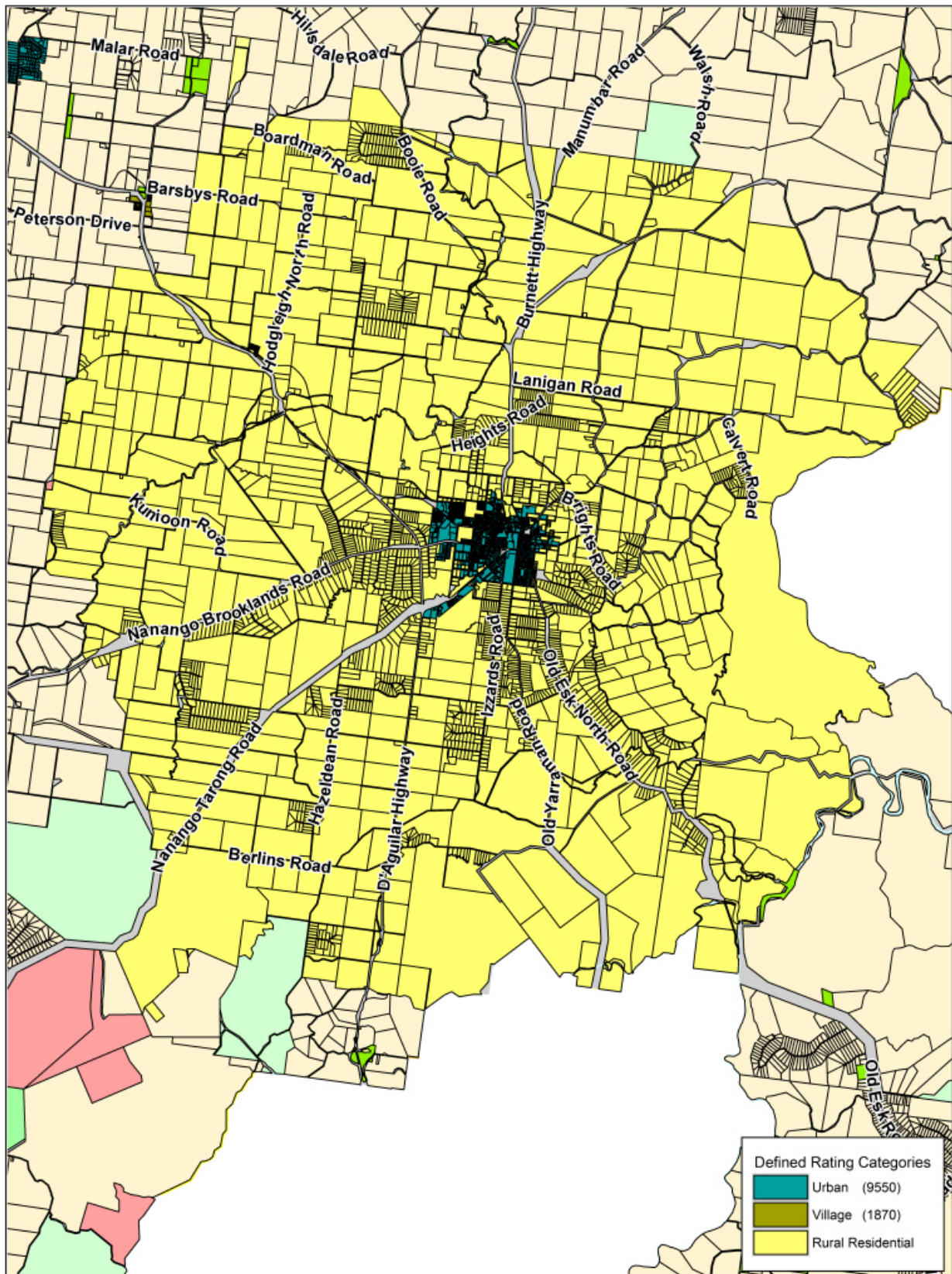
Rural Residential – Kingaroy

Kingaroy Rural Residential Area Map



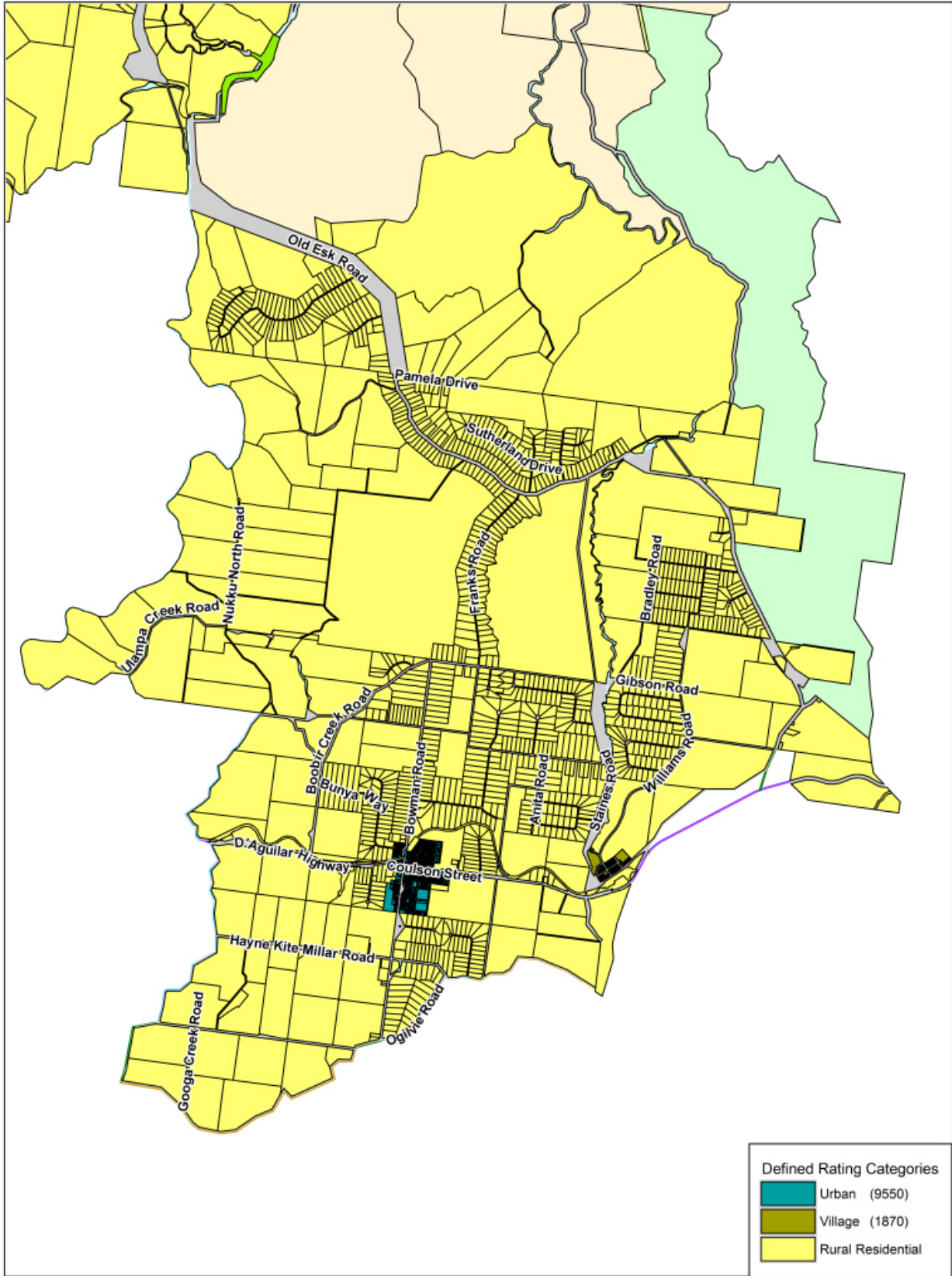
Rural Residential – Nanango

Nanango Rural Residential Area Map



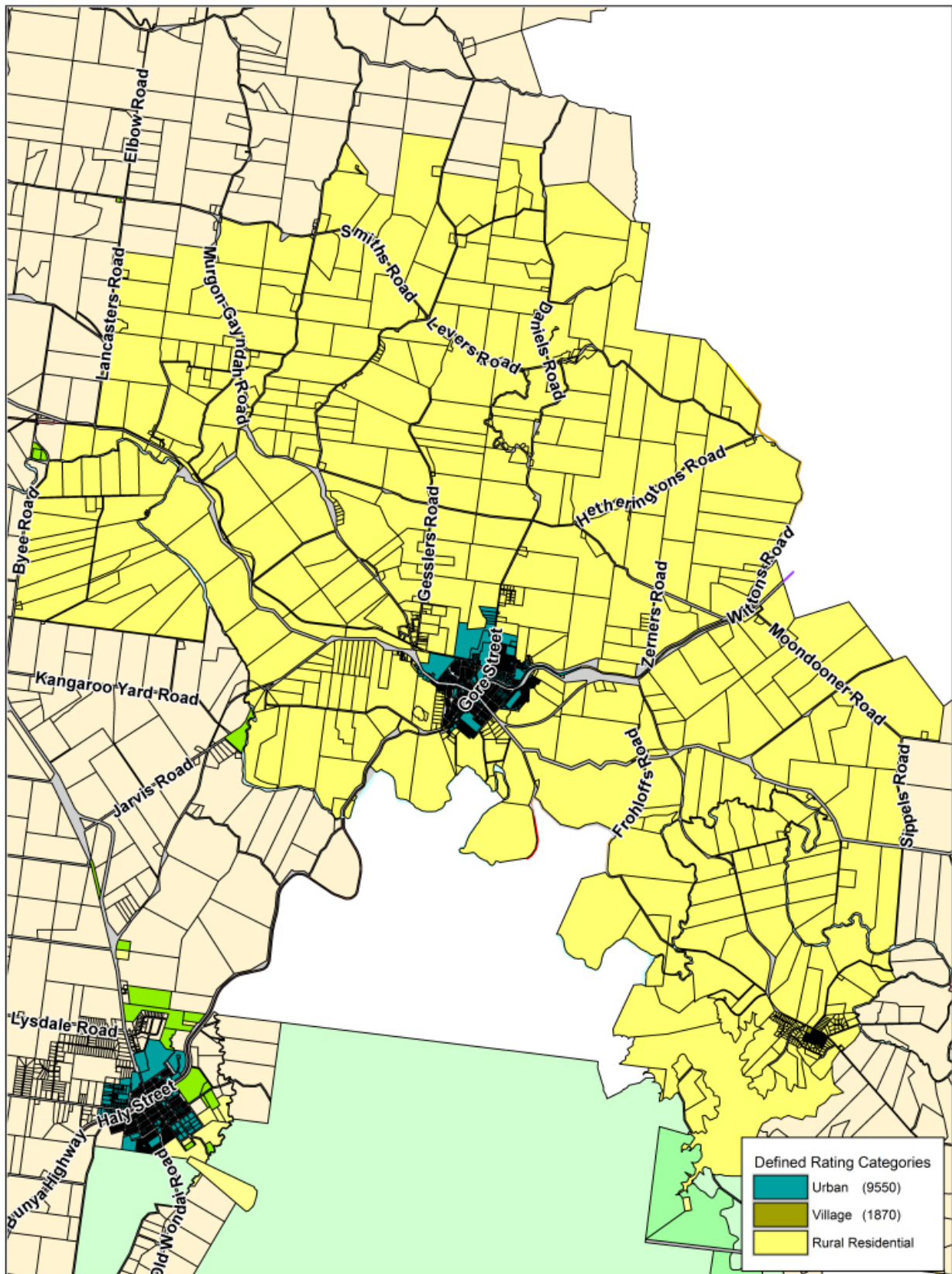
Rural Residential – Blackbutt

Blackbutt Rural Residential Area Map



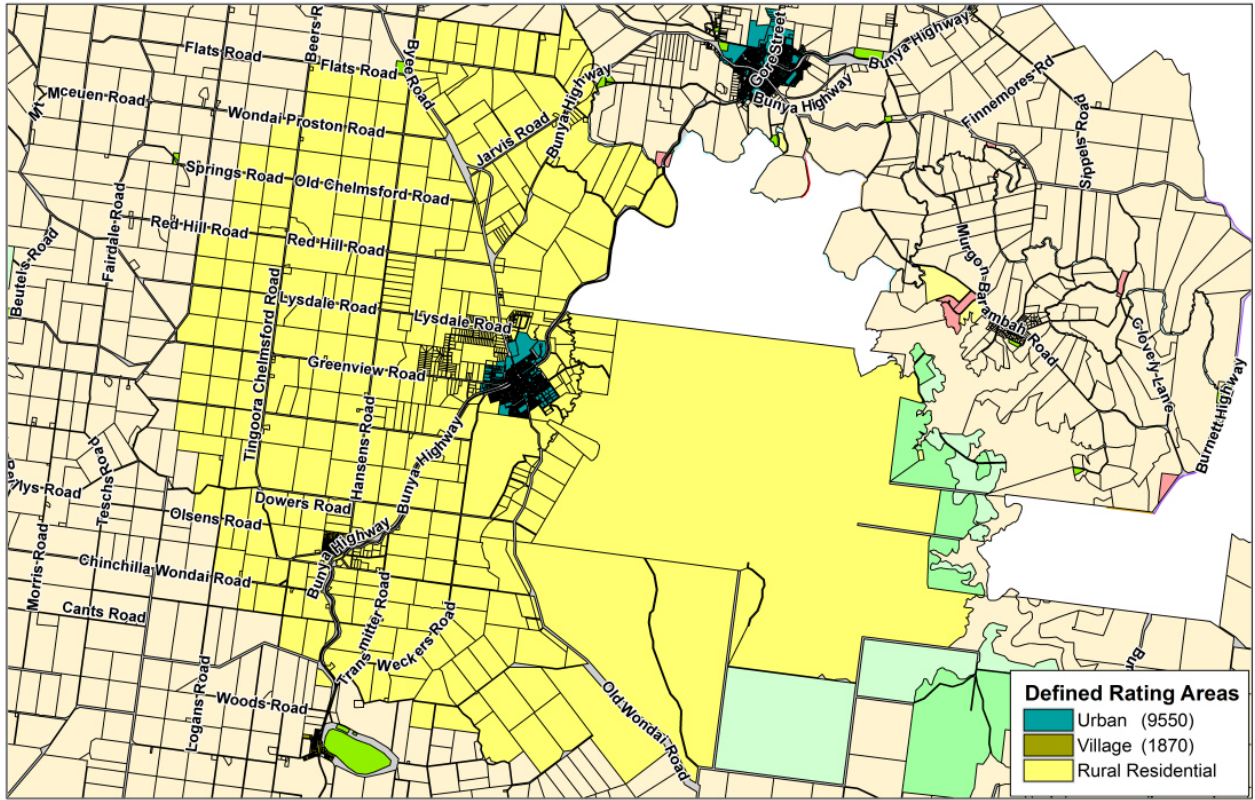
Rural Residential – Murgon

Murgon Rural Residential Area Map



Rural Residential – Wondai

Wondai Rural Residential Area Map



Financial and Resource Implications

The setting of general rate ensures Council raises sufficient funds to undertake general operations contained within the budget.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Considered as part of the 2018/2019 budget development.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the *Local Government Act 2009* and the *Local Government Regulation 2012*. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Rate revenue is used to fund depreciation which is the source of funds for capital works programs. Funds are also used for the provision of services as well as operation and maintenance of assets.

2.6 F - 2517095 - Differential General Rates 2018/2019**Document Information****ECM ID 2517095****Author General Manager Finance****Date 18 June 2018****Précis**

Setting the Differential General Rates for the financial year ending 30 June 2019.

Summary

Section 94 of the *Local Government Act 2009* and Section 80 of the *Local Government Regulation 2012* provides for a local government to levy general rates that differ for different categories of rateable land in the local government area.

Council has decided to implement forty (45) categories of land for general rating and is required to set rates for each of those categories.

Officer's Recommendation

That pursuant to Section 94 of the *Local Government Act 2009* and Section 80 of the *Local Government Regulation 2012* the differential general rate to be made and levied for each differential general rate category for the year ending 30 June 2019 is as follows:

Category	Category Description	Rate in Dollar
203	Residential Land - Blackbutt	2.57008400
1	Residential Land - Kingaroy	2.26539340
301	Residential Land - Murgon	3.04205440
201	Residential Land - Nanango	2.47654700
401	Residential Land - Wondai	2.46803600
3	Village	1.52063340
910	Rural Residential Land - Blackbutt	1.73345980
930	Rural Residential Land - Kingaroy	1.87498300
950	Rural Residential Land - Murgon	1.58909055
920	Rural Residential Land - Nanango	1.82149520
940	Rural Residential Land - Wondai	1.89027633
960	Rural Residential Land - Other	1.82287960
204	Commercial Land - Blackbutt	2.23880905
2	Commercial Land - Kingaroy	2.79272870
302	Commercial Land - Murgon	4.09545920
202	Commercial Land - Nanango	2.19171850
402	Commercial Land - Wondai	1.59536120
9	Drive-In Shopping Centre >10,000m ²	1.36320690
10	Drive-In Shopping Centre >4,001m ² – 10,000m ²	5.21804945
99	Drive-In Shopping Centre >1,500m ² – 4,000m ²	3.84752870
209	Industrial Land - Blackbutt	2.77542525
8	Industrial Land - Kingaroy	1.91348870

Category	Category Description	Rate in Dollar
308	Industrial Land - Murgon	2.96879765
208	Industrial Land - Nanango	2.76872380
408	Industrial Land - Wondai	2.31155945
212	Extractive A	2.47252870
213	Extractive B	2.57472870
211	Extractive C	2.45900000
414	Coal Mine	30.91320000
215	Power Generation	19.56777270
220	Wind Farm – <20MW	7.00000000
221	Wind Farm – 20MW to <50MW	6.50000000
222	Wind Farm – 50MW to <100MW	6.25000000
223	Wind Farm – 100MW to <150MW	6.00000000
224	Wind Farm – 150MW to <200MW	5.75000000
225	Wind Farm – >=200MW	5.50000000
230	Solar Farm – <20MW	7.00000000
231	Solar Farm – 20MW to <50MW	6.50000000
232	Solar Farm – 50MW to <100MW	6.25000000
233	Solar Farm – 100MW to <150MW	6.00000000
234	Solar Farm – 150MW to <200MW	5.75000000
235	Solar Farm – >=200MW	5.50000000
6	Rural Land	1.33761470
419	Water – Pumping & Storage	1.68324870
7	Other Land	1.54046220

Financial and Resource Implications

The setting of general rate ensures Council raises sufficient funds to undertake general operations contained within the budget.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2018/2019 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the *Local Government Act 2009* and the *Local Government Regulation 2012*. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Rate revenue is used to fund depreciation which is the source of funds for capital works programs. Funds are also used for the provision of services as well as operation and maintenance of assets.

2.7 F - 2516443 - Minimum General Rates 2018/2019**Document Information****ECM ID** 2516443**Author** General Manager Finance**Date** 15 June 2018**Précis**

Setting the Minimum General Rates for the year ending 30 June 2019.

Summary

Section 94 of the *Local Government Act 2009* and section 77 of the *Local Government Regulation 2012* provides for a local government to fix a minimum amount of general rates. Further, it allows a local government to fix a different minimum amount of general rates for each differential rating category.

Council has decided to implement forty-five (45) differential general rating categories and is required to set a minimum general rate for each of those categories.

Officer's Recommendation

That in accordance with Section 94 of the *Local Government Act 2009* and section 77 of the *Local Government Regulation 2012*, the minimum general rate to be made and levied for the year ending 30 June 2019 for each differential general rate category, is as follows:

Category	Category Description	Rate in Dollar
203	Residential Land - Blackbutt	\$952
1	Residential Land - Kingaroy	\$952
301	Residential Land - Murgon	\$952
201	Residential Land - Nanango	\$952
401	Residential Land - Wondai	\$952
3	Village	\$952
910	Rural Residential Land - Blackbutt	\$952
930	Rural Residential Land - Kingaroy	\$952
950	Rural Residential Land - Murgon	\$952
920	Rural Residential Land - Nanango	\$952
940	Rural Residential Land - Wondai	\$952
960	Rural Residential Land - Other	\$952
204	Commercial Land - Blackbutt	\$1,180
2	Commercial Land - Kingaroy	\$1,180
302	Commercial Land - Murgon	\$1,180
202	Commercial Land - Nanango	\$1,180
402	Commercial Land - Wondai	\$1,180
9	Drive-In Shopping Centre >10,000m2 floor area	\$66,655
10	Drive-In Shopping Centre 4,000m2 to 10,000m2	\$27,238
99	Drive-In Shopping Centre 1500m2 to 4,000m2	\$9,179
209	Industrial Land - Blackbutt	\$1,180

Category	Category Description	Rate in Dollar
8	Industrial Land - Kingaroy	\$1,180
308	Industrial Land - Murgon	\$1,180
208	Industrial Land - Nanango	\$1,180
408	Industrial Land - Wondai	\$1,180
212	Extractive A	\$952
213	Extractive B	\$7,369
211	Extractive C	\$12,470
414	Coal Mine	\$96,463
215	Power Generation	\$340,893
220	Wind Farm – <20MW	\$5,000
221	Wind Farm – 20MW to <50MW	\$18,000
222	Wind Farm – 50MW to <100MW	\$43,000
223	Wind Farm – 100MW to <150MW	\$85,000
224	Wind Farm – 150MW to <200MW	\$125,000
225	Wind Farm – >=200MW	\$160,000
230	Solar Farm – <20MW	\$5,000
231	Solar Farm – 20MW to <50MW	\$18,000
232	Solar Farm – 50MW to <100MW	\$43,000
233	Solar Farm – 100MW to <150MW	\$85,000
234	Solar Farm – 150MW to <200MW	\$125,000
235	Solar Farm – >=200MW	\$160,000
6	Rural Land	\$1,050
419	Water – Pumping & Storage	\$952
7	Other Land	\$952

Financial and Resource Implications

The setting of a minimum general rate ensures Council raises sufficient funds to undertake general operations contained within the budget.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2018/2019 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the Local Government Act 2009 and the Local Government Regulation 2012. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Rate revenue is used to fund depreciation which is the source of funds for capital works programs. Funds are also used for the provision of services as well as operation and maintenance of assets.

2.8 F - 2515876 - Averaging Land Valuations 2018/2019

Document Information

ECM ID 2515876

Author General Manager Finance

Date 15 June 2018

Précis

Averaging rateable value of land by using land values over three (3) financial years.

Summary

The Council recognises that as a result of previous revaluations, some property owners face significant increases in General Rates, as their property valuation has increased significantly higher than the average. In order to minimise the impact of valuation increases for these property owners, Council has decided to utilise the averaging tool set out in Chapter 4 Part 3 of the *Local Government Regulation 2012*.

Officer's Recommendation

That pursuant to Sections 74 and 76 of the *Local Government Regulation 2012* for the purpose of making and levying differential general rates the rateable value of land will be the three year averaged value of land.

Financial and Resource Implications

The setting of an appropriate rate levy is required to raise revenue to undertake general operations contained within the budget.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2018/2019 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the Local Government Act 2009 and the Local Government Regulation 2012. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Rate revenue is used to fund depreciation which is the source of funds for capital works programs. Funds are also used for the provision of services as well as operation and maintenance of assets.

2.9 F - 2515880 - Setting the Limit of Increase in the Amount of General Rates 2018/2019

Document Information

ECM ID 2515880

Author General Manager Finance

Date 15 June 2018

Précis

Setting the limit of increase in the amount of Differential General Rates for the financial year ending 30 June 2019.

Summary

The Council recognises that as a result of previous revaluations, some property owners face large increases in General Rates, as their property valuation has increased significantly higher than the average. In order to minimise the impact of significant valuation increases for these property owners Council has decided to place a limit on the increase in general rates applicable to each rate assessment.

Officer's Recommendation

That pursuant to Section 116 of the *Local Government Regulation 2012*, the Council resolves that the amount of the differential general rate to be levied for the financial year ending 30 June 2019 on the categories of land identified in Column 1 of the table below, be limited to an amount no more than an amount equal to the amount of the general rate levied on the land in the previous financial year, increased by the percentage identified in Column 2 of the table below:

Category	Category Description	Percentage Increase
203	Residential Land - Blackbutt	30%
1	Residential Land - Kingaroy	30%
301	Residential Land - Murgon	30%
201	Residential Land - Nanango	30%
401	Residential Land - Wondai	30%
3	Village	30%
910	Rural Residential Land - Blackbutt	30%
930	Rural Residential Land - Kingaroy	30%
950	Rural Residential Land - Murgon	30%
920	Rural Residential Land - Nanango	30%
940	Rural Residential Land - Wondai	30%
960	Rural Residential Land - Other	30%
204	Commercial Land - Blackbutt	30%
2	Commercial Land - Kingaroy	30%
302	Commercial Land - Murgon	30%
202	Commercial Land - Nanango	30%
402	Commercial Land - Wondai	30%
9	Drive-In Shopping Centre >10,000m ² floor area	30%
10	Drive-In Shopping Centre 4,000m ² to 10,000m ²	30%
99	Drive-In Shopping Centre 1500m ² to 4,000m ²	30%
209	Industrial Land - Blackbutt	30%

Category	Category Description	Percentage Increase
8	Industrial Land - Kingaroy	30%
308	Industrial Land - Murgon	30%
208	Industrial Land - Nanango	30%
408	Industrial Land - Wondai	30%
212	Extractive A	30%
213	Extractive B	30%
211	Extractive C	30%
414	Coal Mine	30%
215	Power Generation	30%
220	Wind Farm – <20MW	30%
221	Wind Farm – 20MW to <50MW	30%
222	Wind Farm – 50MW to <100MW	30%
223	Wind Farm – 100MW to <150MW	30%
224	Wind Farm – 150MW to <200MW	30%
225	Wind Farm – >=200MW	30%
230	Solar Farm – <20MW	30%
231	Solar Farm – 20MW to <50MW	30%
232	Solar Farm – 50MW to <100MW	30%
233	Solar Farm – 100MW to <150MW	30%
234	Solar Farm – 150MW to <200MW	30%
235	Solar Farm – >=200MW	30%
6	Rural Land	30%
419	Water – Pumping & Storage	30%
7	Other Land	30%

Financial and Resource Implications

The setting of a limitation on the level of increase has been included in the revenue estimates supporting the budget.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2018/2019 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the Local Government Act 2009 and the Local Government Regulation 2012. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Councils Revenue Policy.

Asset Management Implications

Rate revenue is used to fund depreciation which is the source of funds for capital works programs. Funds are also used for the provision of services as well as operation and maintenance of assets.

2.10 F - 2517070 - Special Charge - Rural Fire Brigades 2018/2019

Document Information

ECM ID 2517070

Author General Manager Finance

Date 18 June 2018

Précis

Setting a Special Charge for Rural Fire Levy for the year ending 30 June 2019.

Summary

In accordance with the *Fire and Emergency Services Act 1990* and the *Fire and Emergency Services (Fees) Amendment Regulation 2018*, allowing Local Governments to make and levy a charge on all parcels of rateable land serviced by a Rural Fire Brigade, the Council decided to impose such a charge on all rateable land not situated in an urban fire brigade area, as defined by the Queensland Fire and Emergency Service.

Officer's Recommendation

That pursuant to Section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012* and section 128A of the *Fire and Emergency Services Act 1990*:

- Council will make and levy a special charge (to be known as the Rural Fire Levy Special Charge) of \$25 on all rateable land within the region to which the overall plan applies, that also attracts a Class E Emergency Management Levy (pursuant to Part 3 of the *Fire and Emergency Services Regulation 2011*).
- Council apply the revenue raised to contribute to the operational costs of fire-fighting and the ongoing provision and maintenance of rural fire-fighting equipment for the rural fire brigades that operate throughout the rural areas of the South Burnett Region.
- Council adopt the overall plan for the Rural Fire Levy Special Charge as follows:
 - (a) The service, facility or activity for which the plan is made is to contribute to the operational costs of fire-fighting and the ongoing provision and maintenance of rural fire-fighting equipment for the rural fire brigades that operate throughout the rural areas of the region.
 - (b) The rateable land to which the plan applies is all rateable land within the region that also attracts a Class E Emergency Management Levy (pursuant to Part 3 of the *Fire and Emergency Services Regulation 2011*)
 - (c) The estimated cost of implementing the overall plan is \$218,000.
 - (d) The time for implementing the overall plan is 1 year commencing 1 July 2018 and ending 30 June 2019.
 - (e) The rateable land or its occupier specially benefit from the service, facility or activity funded by the special charge because local Rural Fire Brigade units respond to emergency (fire) calls.

Financial and Resource Implications

The setting of a rate levy provides funds for the region's rural fire services to operate.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2018/2019 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the *Local Government Act 2009* and the *Local Government Regulation 2012*. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Not applicable.

2.11 F - 2517063 - Separate Charge - Community Rescue and Evacuation 2018/2019

Document Information

ECM ID 2517063

Author General Manager Finance

Date 18 June 2018

Précis

Setting a Separate Charge to assist the aerial emergency rescue and evacuation transport providers that service the South Burnett Region.

Summary

The South Burnett Region is serviced by aerial medical evacuation services. This service is vital to our region and many residents can be thankful for the swift transfer to a major hospital in the case of an emergency. Unfortunately these services rely heavily on donations to continue operating. Accordingly Council has decided to implement a \$4 levy on all rate assessments to provide around \$70,000 to be distributed to these services.

In Council's opinion, it is more appropriate to raise funds by a separate charge rather than from general funds to ensure the community is aware of the Council's commitment to ensure ongoing support for this vital community service. It also considers the benefit is shared equally by all rateable parcels of land regardless of their value.

Officer's Recommendation

That pursuant to Section 94 of the *Local Government Act 2009* and Section 103 of the *Local Government Regulation 2012*, Council make and levy a separate charge (to be known as the "Community Rescue and Evacuation Separate Charge"), in the sum of \$4.00 per rateable assessment, to be levied equally on all rateable land in the region, for sponsoring the aerial emergency rescue and evacuation transport providers that service the South Burnett Region.

Financial and Resource Implications

The setting of a rate levy provides funds to assist in the operations for aerial medical evacuation services that service the region.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2018/2019 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the *Local Government Act 2009* and the *Local Government Regulation 2012*. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Not applicable.

2.12 F - 2516557 - Separate Charge - Waste Management Levy 2018/2019

Document Information

ECM ID 2516557

Author General Manager Finance

Date 18 June 2018

Précis

Setting a Separate Charge for a Waste Management Levy for the financial year ending 30 June 2019.

Summary

To enable Council to fund the costs associated with provision, improvement and management of waste management facilities it has been decided to levy a separate charge equally on all rateable lands in the South Burnett Region.

It is considered to be more appropriate to raise funds by a separate charge rather than from general funds to ensure the community is aware of Council's commitment to the long-term appropriate management of waste. It also considers the benefit is shared equally by all parcels of land regardless of their value.

Officer's Recommendation

That pursuant to Section 94 of the *Local Government Act 2009* and Section 103 of the *Local Government Regulation 2012*, Council make and levy a separate charge (to be known as the "Waste Management Separate Charge"), in the sum of \$142.00 per rateable assessment, to be levied equally on all rateable land in the region, to provide a service, facility or activity identified as:

- i. Providing and maintaining waste facilities and services that are not met from other fees and charges collected on a user pays basis;
- ii. Meeting public expectations in matters of disposal of refuse that affect public health and visual amenity of the area; and
- iii. Rehabilitation of closed Waste Disposal sites.

Financial and Resource Implications

The setting of this charge is required to raise revenue to undertake waste management operations contained within the budget.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2018/2019 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the *Local Government Act 2009* and the *Local Government Regulation 2012*. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Councils Revenue Policy.

Asset Management Implications

Rate revenue is used to fund depreciation which is the source of funds for capital works programs. Funds are also used for the provision of services as well as operation and maintenance of assets.

2.13 F - 2516583 - Waste Collection Utility Charges 2018/2019

Document Information

ECM ID 2516583

Author General Manager Finance

Date 18 June 2018

Précis

Setting of Waste Collection Charges for the year ending 30 June 2019.

Summary

Council determines that the net cost of providing refuse collection services including operation and maintenance costs, capital costs and debt servicing costs will be funded by those lands receiving the service. Details of the areas receiving a refuse service are set out in Schedule B of the Revenue Statement – Designated Refuse Service Areas.

Officer's Recommendation

That in accordance with Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012* Council make and levy waste management utility charges, for the supply of waste management services (including the storage, collection and removal of general waste) on all land and structures to which a waste management service is supplied or, in the case of rateable land which is occupied, made available by Council as follows:

1. COUNCIL'S DISCRETION TO LEVY WASTE MANAGEMENT UTILITY CHARGES

- (a) If premises are in an area in which Council conducts or will conduct general waste collection, Council may levy waste management utility charges having regard to:
 - (i) the nature and volume of general waste produced, or to be produced, as a result of the ordinary use or occupation of the premises; and
 - (ii) the number of standard general waste containers supplied to the premises; and
 - (iii) the size and type of each standard general waste container supplied to the premises; and
 - (iv) the nature of the general waste stored, or to be stored, in each standard general waste container, for example, whether the standard general waste container is set aside for the storage of:
 - (A) commercial waste; or
 - (B) domestic waste; or
 - (C) recyclable waste (but excluding green waste); or
 - (D) recyclable waste (but limited to green waste); and
 - (v) how often Council will arrange for the collection of general waste from each standard general waste container supplied to the premises.
- (b) For the avoidance of doubt, in making a determination about the levying of waste management utility charges for premises, from time to time, Council is not obliged to have regard to:-
 - (i) the extent to which the owner or occupier of the premises elects to utilise, for the storage of general waste, 1 or more of the standard general waste containers supplied to the premises for, or on behalf of, Council; or

- (ii) the extent to which the owner or occupier of the premises elects to utilise, for the storage of general waste, 1 or more containers, other than standard general waste containers supplied to the premises for, or on behalf of, Council.
- (c) Council delegates, to the chief executive officer of Council, the power to make a determination about the levying of waste management utility charges for premises having regard to the criteria specified in each of paragraph 0 and 0.

2. WASTE MANAGEMENT UTILITY CHARGES FOR THE COLLECTION OF GENERAL WASTE

SERVICE CATEGORY	CHARGE PER SERVICE
A collection service for the collection of domestic waste from a 240 litre waste container servicing domestic premises in the designated waste collection area for Blackbutt, Crawford, Hivesville, Kingaroy, Kumbia, Memerambi, Murgon, Nanango, Proston, Tingoora, Wattlecamp, Wondai or Wooroolin and prescribed Villages (other than the Bunya Mountains) and some specifically identified sub divisional areas.	\$161.00
An optional collection service for the collection of domestic waste from a 240 litre waste container servicing domestic premises not situated in the designated waste collection area for Blackbutt, Crawford, Hivesville, Kingaroy, Kumbia, Memerambi, Murgon, Nanango, Proston, Tingoora, Wattlecamp, Wondai or Wooroolin and prescribed Villages (also not situated in the Bunya Mountains) and some specifically identified sub divisional areas.	\$161.00
A collection service for the collection of commercial waste from a 240 litre waste container servicing commercial premises in the designated waste collection area for Blackbutt, Crawford, Hivesville, Kingaroy, Kumbia, Memerambi, Murgon, Nanango, Proston, Tingoora, Wattlecamp, Wondai or Wooroolin and prescribed Villages (other than the Bunya Mountains) and some specifically identified sub divisional areas.	\$188.00
An optional collection service for the collection of commercial waste from a 240 litre waste container servicing commercial premises not situated in the designated waste collection area for Blackbutt, Crawford, Hivesville, Kingaroy, Kumbia, Memerambi, Murgon, Nanango, Proston, Tingoora, Wattlecamp, Wondai or Wooroolin and prescribed Villages (and also not situated in the Bunya Mountains) and some specifically identified sub divisional areas.	\$188.00
Bunya Mountains waste management utility charge	\$161.00

The Bunya Mountains waste management utility charge is a separate utility charge levied in respect of:

- (a) the complexity and difficulty of waste management service provision for the Bunya Mountains; and
- (b) the collection of domestic waste from domestic premises situated in the Bunya Mountains in circumstances where the domestic waste is deposited in, and collected from, bulk waste containers which are set aside for the collection of domestic waste at the Bunya Mountains.

3. DEFINITIONS

The following definitions apply.

bulk waste container means a waste container with a capacity of 1m³ or more.

commercial premises means any of the following types of premises:

- (a) a hotel, motel, caravan park, cafe, food store or canteen;
- (b) an assembly building, institutional building, kindergarten, child minding centre, school or other building used for education;
- (c) premises where a sport or game is ordinarily played in public;
- (d) an exhibition ground, show ground or racecourse;
- (e) an office, shop or other premises where business or work, other than a manufacturing process, is carried out;
- (f) a church, or other building, used as a place of worship, or for religious purposes.

commercial waste means waste, other than green waste, recyclable waste, interceptor waste or waste discharged to a sewer, produced as a result of the ordinary use or occupation of commercial premises.

designated waste collection area means an area which Council has, by resolution, designated as an area in which Council may conduct general waste or green waste collection. Maps of the designated waste collection areas adopted on 13 June 2018 are attached.

domestic clean-up waste means non-putrescible, dry and inoffensive waste, other than green waste or recyclable waste, produced as a result of a clean-up of domestic premises.

domestic premises means any of the following types of premises:-

- (a) a single unit private dwelling;
- (b) premises containing 2 or more separate flats, apartments or other dwelling units;
- (c) a boarding house, hostel, lodging house or guest house.

domestic waste means waste, other than domestic clean-up waste, green waste, recyclable waste, interceptor waste or waste discharged to a sewer, produced as a result of the ordinary use or occupation of domestic premises.

general waste means:

- (a) waste other than regulated waste; and
- (b) any of the following:
 - (i) commercial waste;
 - (ii) domestic waste;
 - (iii) recyclable waste.

green waste means grass cuttings, trees, bushes, shrubs, loppings of trees, bushes or shrubs, or similar matter produced as a result of the ordinary use or occupation of premises.

interceptor has the meaning given in *Local Law No. 6 (Waste Management) 2018*.

interceptor waste has the meaning given in *Local Law No. 6 (Waste Management) 2018*.

manufacturing process means a handicraft or other process relating to adapting, altering, assembling, cleaning, finishing, making, ornamenting, preparing, renovating, repairing, washing, or wrecking goods for trade, sale or gain or otherwise in connection with a business.

occupier of premises, means the person who has the control or management of the premises.

owner of premises, means the person for the time being entitled to receive the rent for the premises or would be entitled to receive the rent for it if it were let to a tenant at a rent.

premises includes each of the following:

- (a) domestic premises;
- (b) government premises;
- (c) industrial premises;
- (d) commercial premises;
- (e) a building and the land on which a building is situated.

rateable land see *Local Government Act 2009*, section 93(2).

recyclable waste means clean and inoffensive waste that is declared by Council to be recyclable waste for the local government area of Council.

regulated waste see the *Environmental Protection Regulation 2008*.

standard general waste container means a container of a type approved by Council for storing domestic waste, commercial waste or recyclable waste at premises in the local government area of Council.

waste container see standard general waste container.

waste see *Environmental Protection Act 1994*, Section 13, and includes anything that is specified to be waste under *Local Law No. 6 (Waste Management) 2018*.

Financial and Resource Implications

The setting of this charge is required to raise revenue to undertake waste collection operations contained within the budget.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2018/2019 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the *Local Government Act 2009* and the *Local Government Regulation 2012*. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Rate revenue is used to fund depreciation which is the source of funds for capital works programs. Funds are also used for the provision of services as well as operation and maintenance of assets.

2.14 F - 2516962 - Setting of Waste Water Utility Charges 2018/2019

Document Information

ECM ID 2516567

Author General Manager Finance

Date 18 June 2018

Précis

Setting of Waste Water Utility Charges for the financial year ending 30 June 2019.

Summary

The Council operates separate waste water supply schemes set out in Schedule A - Defined Sewerage Areas of its Revenue Statement and determines that the net cost of providing wastewater services to lands, including operating and maintenance costs, capital costs and debt servicing charges will be fully funded by a charge on those lands receiving the service or to which the service is deemed to be available.

Officer's Recommendation

That pursuant to Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012*, Council make and levy sewerage utility charges, for the supply of sewerage services by the Council, as follows:

In respect of all lands and premises which are connected to, or capable of connection to, Councils reticulated sewerage systems, the following utility charges be made and levied for the provision of waste water services for the year ended 30 June 2019, except for the Proston Common Effluent Disposal System:

- (a) In respect of all lands and premises which are connected to Council's wastewater Systems:
1. For the first pedestal connected to any of Council's wastewater systems, a charge of \$683.70 per annum per pedestal.
 2. Other than additional pedestals installed in a private residence for the sole use of the occupier and their family, all additional pedestals will be levied a charge of \$191.70 per annum per additional pedestal.
 3. In respect of each allotment of Vacant Land rateable under the *Local Government Act 2009* situated within the declared wastewater areas defined in "Schedule A of the Revenue Statement" except for the Proston Common Effluent Disposal System, a charge of \$477.70 per annum will apply.
 4. Where any premises not connected to the Council's wastewater system, become connected during the year, the charges under clause (a)(1) shall become operative from the date of connection, with proportionate rebate from that date, of those made under Clause (a) (3).

Financial and Resource Implications

The settings of these charges are required to raise revenue to undertake Waste Water operations contained within the budget.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2018/2019 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the *Local Government Act 2009* and the *Local Government Regulation 2012*. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Councils Revenue Policy.

Asset Management Implications

Rate revenue is used to fund depreciation which is the source of funds for capital works programs. Funds are also used for the provision of services as well as operation and maintenance of assets.

2.15 F - 2516959 - Proston Common Effluent Disposal Utility Charges 2018/2019

Document Information

ECM ID 2516959

Author General Manager Finance

Date 18 June 2018

Précis

Setting of Proston Common Effluent Disposal Utility Charges for the financial year ending 30 June 2019.

Summary

The Council operates a separate Common effluent scheme in Proston and determines that the net cost of providing the Common effluent disposal service to lands, including operating and maintenance costs, capital costs and debt servicing charges should be fully funded by a charge on those lands receiving the service.

For 2018/2019 the operations of the Proston Scheme will be subsidised from the South Burnett Regional Council Waste Water Budget.

Officer's Recommendation

That pursuant to Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012* Council make and levy sewerage utility charges, for the supply of sewerage services by the Council, as follows:

The following utility charges be made and levied for the provision of a Common effluent disposal system for the year ended 30 June 2019:

- (a) In respect of all lands and premises which are connected to Council's Common effluent disposal system:
 - (1) For the first pedestal connected to the system, a charge of \$403 per annum per pedestal.
 - (2) Other than additional pedestals installed in a private residence for the sole use of the occupier and their family, all additional pedestals will be levied a charge of \$126 per annum per additional pedestal.
 - (3) Where any premises not connected to the Council Common system, become connected during the year, the charges under Clause (a) (1) shall become operative from the date of connection, with proportionate rebate from that date.
 - (4) A charge will not apply to vacant land that is capable of being connected to the system.

Financial and Resource Implications

The settings of these charges are required to raise revenue to undertake operations of the Common Effluent Disposal System along with upgrade requirements, contained within the Budget.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2018/2019 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the *Local Government Act 2009* and the *Local Government Regulation 2012*. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Councils Revenue Policy.

Asset Management Implications

Rate revenue is used to fund depreciation which is the source of funds for capital works programs. Funds are also used for the provision of services as well as operation and maintenance of assets.

2.16 F - 2517218 - Water Supply Access Charge Methodology 2018/2019**Document Information****ECM ID 2517218****Author General Manager Finance****Date 19 June 2018**

Précis

Defining the methodology used to set Water Supply Access Charges for the South Burnett Region for the year ending 30 June 2019.

Summary

The Council operates separate water supply schemes as set out in Schedule C – Defined Water Areas of its Revenue Statement and determines that the net cost associated with the source of supply, administration, technical overhead, depreciation and finance costs for each separate area will be funded by a fixed charge on those lands receiving a supply or to which a supply is deemed to be available.

Council believes that it is logical and equitable for all users to contribute to the fixed costs of the water supply operation. The basis of apportionment of this cost shall be the supply capacity made available to the connected premises, as a measure of the proportionate share of the capacity of the system utilised by the connected property.

Officer's Recommendation

That pursuant to Section 92(4) of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012* Council make and levy water utility charges based on the following methodology to determine water access charges to be levied for the financial year ending the 30 June 2019 as follows:

- a) A Fixed Charge for all connected and vacant (not connected) land covering the net cost associated with the source of supply, administration, technical overhead, depreciation and finance costs for each scheme area be levied on those lands receiving a supply or to which a supply is deemed to be available
- b) The basis of apportionment of this cost shall be the supply capacity made available to the connected premises, as a measure of the proportionate share of the capacity of the system utilised by the connected property, as listed in the table hereunder:

Meter Size	Capacity Factor
20mm	1.0
25mm	1.6
32mm and 40mm	2.5
50mm and 80mm	6.5
100mm	15.0
Vacant (not connected)	0.5

- c) This direct correlation is varied as follows:-
 - (i) All connections below 25mm are deemed to be the same capacity;
-

- (ii) Domestic properties which due to low pressure related matters only, require the installation of a larger than normal (20 mm) water meter, are to be charged the equivalent of a 20mm connection base charge;
- (iii) Domestic properties which due to low pressure related matters only, require the installation of an additional water meter, are to be charged the equivalent of a single 20mm connection base charge only;
- (iv) In the case of units as defined under the *Body Corporate and Community Management Act 1997* where the complex has a main meter, and individual units do not have an individual meter, then the base water charge for each unit will be levied as if the unit had a 20mm service connected;
- (v) In the case where there are 2 or more lots and an improvement is constructed across a property boundary, provided that a connected access charge is being levied for one lot, then vacant charges will not apply to the other vacant (land not connected to the water system) lot;
- (vi) In the case of properties defined as “Rural”, except for properties connected to the Proston Rural Water Scheme, under Council’s differential rating criteria where multiple services are connected a charge for each additional connection shall be 50% of a single 20mm base charge;
- (vii) In the case of properties on the Proston Rural Supply Scheme an access charge for each connection will apply;
- (viii) In the case where a specifically dedicated metered service connection is provided for fire-fighting capability a charge for each service shall be 50% of a single 20mm access charge.

Financial and Resource Implications

The setting of water access charges is required to raise revenue to undertake water operations contained within the budget.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Ensure Council’s financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2018/2019 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the *Local Government Act 2009* and the *Local Government Regulation 2012*. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Council’s Revenue Policy.

Asset Management Implications

Rate revenue is used to fund depreciation which is the source of funds for capital works programs. Funds are also used for the provision of services as well as operation and maintenance of assets.

2.17 F - 2517329 - Water Supply Consumption Charge Methodology 2018-2019**Document Information****ECM ID 2517329****Author General Manager Finance****Date 19 June 2018****Précis**

Defining the methodology used to set Water Consumption Charges for the South Burnett Region for the year ending 30 June 2019.

Summary

The Council operates separate water supply schemes set out in Schedule C – Defined Water Areas of its Revenue Statement and determines that the net cost associated with the cost of reticulation of water supply in each scheme will be funded by a per kilolitre charge for every kilolitre of water used as measured by a meter.

With the exception of the Proston Rural Water Supply Scheme, this charge is based on a three (3) tier system, calculated on the volume of water used in kilolitres (1000's of litres). The step system rewards households with low water usage, and penalises households with high water usage. Council believes that the higher consumption charge for higher steps will be a significant incentive for residents to conserve water. The step system also provides a slightly lower rate per kilolitre for water used in step 2 and step 3 for businesses that use large quantities of water.

Officer's Recommendation

That pursuant to Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012* and on the basis of the principles laid down in Councils Revenue Statement, Council make and levy water utility consumption charges, for the supply of water services, as follows:

The following methodology be adopted to determine water consumption charges for water consumed during the financial year ending the 30 June 2019 as follows:

- (a) In respect of Water Supply Schemes of Blackbutt, Boondooma, Kingaroy, Kumbia, Murgon, Nanango, Proston, Tingoorra, Wondai and Wooolin
 - i. Council operate a three (3) tier banding system based on the volume of water used in kilolitres (000's of litres) and the capacity of the meter connected.
 - ii. For connections greater than 20mm, the steps are increased proportionally with the capacity factor for each meter size.
 - iii. The tiers or steps that apply to all size connections are shown in the table below.

Meter Size	Capacity Factor	Step 1	Step 2	Step 3
20mm	1.0	0 - 125	126 – 250	>250
25mm	1.6	0 - 200	201 – 400	>400
32mm & 40mm	2.5	0 – 313	314 – 625	>625
50mm & 80mm	6.5	0 – 813	814 – 1,615	>1,615
100mm	15.0	0 – 1,875	1,876 – 3,750	>3,750

- (b) In respect of Proston Rural Water Supply Scheme
 - (i) A flat charge to apply for all water consumed.

Financial and Resource Implications

The setting of water consumption charges is required to raise revenue to undertake water operations contained within the budget.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2018/2019 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the *Local Government Act 2009* and the *Local Government Regulation 2012*. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Sizing of meters influences the infrastructure requirements of the system. Rate revenue is used to fund depreciation which is the source of funds for capital works programs. Funds are also used for the provision of services as well as operation and maintenance of assets

2.18 F - 2517327 - Water Supply charges 2018/2019**Document Information****ECM ID** 2517327**Author** General Manager Finance**Date** 19 June 2018**Précis**

Setting Water Supply Access and Consumption Charges for Financial Year ending 30 June 2019.

Summary

The Council operates separate water supply schemes set out in Schedule C - Defined Water Areas of its Revenue Statement and determines that the net cost of providing water to lands, including operating and maintenance costs, capital costs and debt servicing charges will be fully funded by a charge on those lands receiving the service or to which the services is deemed to be available.

Officer's Recommendation

That:

- (a) Pursuant to Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012* Council make and levy water utility charges set out in the table hereunder for the provision of water supply services (Access Charges) for the financial year ended 30 June 2019:

Defined Area	Vacant	20mm	25mm	32 & 40mm	50mm & 80mm	100mm	Fire Services	Additional Rural Services
Blackbutt	294.00	588.00	940.80	1,470.00	3,822.00	8,820.00	294.00	294.00
Boondooma Dam	294.00	588.00	940.80	1,470.00	3,822.00	8,820.00	294.00	294.00
Kingaroy	294.00	588.00	940.80	1,470.00	3,822.00	8,820.00	294.00	294.00
Kumbia	294.00	588.00	940.80	1,470.00	3,822.00	8,820.00	294.00	294.00
Murgon	294.00	588.00	940.80	1,470.00	3,822.00	8,820.00	294.00	294.00
Nanango	294.00	588.00	940.80	1,470.00	3,822.00	8,820.00	294.00	294.00
Proston	294.00	588.00	940.80	1,470.00	3,822.00	8,820.00	294.00	294.00
Proston Rural	N/A	509.40	815.00	1,273.50	3,311.10	N/A	N/A	N/A
Wondai/Tingoora	294.00	588.00	940.80	1,470.00	3,822.00	8,820.00	294.00	294.00
Wooroolin	294.00	588.00	940.80	1,470.00	3,822.00	8,820.00	294.00	294.00

- (b) Pursuant to Section 94 of the *Local Government Act 2009* and Section 99 of the *Local Government Regulation 2012* Council make and levy water utility charges set out in the tables hereunder for the consumption of water for the financial year ended 30 June 2019.

Properties not connected to the Proston Rural Water Supply Scheme will be split into separate tariffs - based on their Differential Rate Category. Residential Tariffs are comprised

of Residential (1,201,203,301,401), Rural Residential (910,920,930,940,950,960) and Village (3) Rate Categories per the Revenue Statement.

Commercial Tariffs are comprised of Commercial (2,202,204,302,402), Shopping Centre (9,10,99), Industrial (8,208,209,308,408), Extractive (211,212,213), Coal Mine (414), Power Generation (215,220,221,222,223,224,225,230,231,232,233,234,235), Rural Land – Primary Production (6), Water Pumping & Storage (419) and Other (7) Rate Categories per the Revenue Statement.

- (i) In respect of Residential Tariffs (consumption charge) for the Water Supply Schemes of Blackbutt, Boondooma, Kingaroy, Kumbia, Nanango, Proston, Tingoora, Wondai and Wooroolin:

Defined Water Area	Tier 1	Tier 2	Tier 3	Tier 4	Tiers 5 & 6
	Charge per Kilolitre	Charge per Kilolitre	Charge per Kilolitre	Charge per Kilolitre	Charge per Kilolitre
Blackbutt	1.52	2.25	2.65	N/A	N/A
Kingaroy	1.52	2.25	2.65	N/A	N/A
Kumbia	1.52	2.25	2.65	N/A	N/A
Murgon	1.52	2.25	2.65	N/A	N/A
Nanango	1.52	2.25	2.65	N/A	N/A
Proston	1.52	2.25	2.65	N/A	N/A
Wondai	1.52	2.25	2.65	N/A	N/A
Wooroolin	1.52	2.25	2.65	N/A	N/A

- (ii) In respect of Commercial tariffs (consumption charge) for the Water Supply Schemes of Blackbutt, Boondooma, Kingaroy, Kumbia, Nanango, Proston, Tingoora, Wondai and Wooroolin:

Defined Water Area	Tier 1	Tier 2	Tier 3	Tier 4	Tiers 5 & 6
	Charge per Kilolitre	Charge per Kilolitre	Charge per Kilolitre	Charge per Kilolitre	Charge per Kilolitre
Blackbutt	1.64	2.20	2.45	N/A	N/A
Kingaroy	1.64	2.20	2.45	N/A	N/A
Kumbia	1.64	2.20	2.45	N/A	N/A
Murgon	1.64	2.20	2.45	N/A	N/A
Nanango	1.64	2.20	2.45	N/A	N/A
Proston	1.64	2.20	2.45	N/A	N/A
Wondai	1.64	2.20	2.45	N/A	N/A
Wooroolin	1.64	2.20	2.45	N/A	N/A

- (iii) In respect of the Proston Rural Water Supply Scheme a flat charge of \$1.52 per Kilolitre of water consumed.

Financial and Resource Implications

The settings of these Charges are required to raise revenue to undertake water operations contained within the budget.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2018/2019 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the *Local Government Act 2009* and the *Local Government Regulation 2012*. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Rate revenue is used to fund depreciation which is the source of funds for capital works programs. Funds are also used for the provision of services as well as operation and maintenance of assets.

2.19 F - 2517605 - Levy and Payment of Rates and Charges 2018/2019

Document Information

ECM ID 2517605

Author General Manager Finance

Date 19 June 2018

Précis

Levy and payment of rates and charges.

Summary

Sections 107 and 118 of the *Local Government Regulation 2012* require Council to determine:

1. The issue of and period covered by a rate notice and,
2. The date by which rates or charges must be paid.

Officer's Recommendation

That:

- (a) pursuant to section 107 of the *Local Government Regulation 2012* and section 114 of the *Fire and Emergency Services Act 1990*, Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy be levied:
 - for the half of the year 1 July 2018 to 31 December 2018 – in August 2018 and,
 - for the half year 1 January 2019 to 30 June 2019 – in February 2019.
- (b) pursuant to section 118 of the *Local Government Regulation 2012*, that Council's rates and charges, and the State Government's Emergency Management, Fire and Rescue Levy, be paid within 30 days of the issue of the rate notice.

Financial and Resource Implications

The setting of an appropriate rate levy including the payment of rates and charges is required to raise revenue to undertake general operations contained within the budget.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2018/2019 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the Local Government Act 2009 and the Local Government Regulation 2012. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Rate revenue is used to fund depreciation which is the source of funds for capital works programs. Funds are also used for the provision of services as well as operation and maintenance of assets.

2.20 F - 2515900 - Discount on Rates 2018/2019

Document Information

ECM ID 2515900

Author General Manager Finance

Date 15 June 2018

Précis

Setting the level of discount and discount period for early payment of specified rates and charges for the period ending 30 June 2019.

Summary

To encourage early payment of rates, Council will offer ratepayers a discount on payments received during the nominated discount period in accordance with Section 130 of the *Local Government Regulation 2012*.

For discount to be allowed, full payment of all rates, (including overdue rates), charges, interest, fees and levies appearing on the rate notice must be received by Council or approved agency by the close of business on or before the due date.

Property owners who have entered into a Deferred Payment Arrangement (Concession Agreement) approved by Council to pay off Memerambi Special Charges (Roadworks and Drainage) and have paid all necessary instalments (excluding future instalments not yet due for payment) in accordance with the Deferred Payment Arrangement will qualify for discount on general rates and utility charges but will not qualify for discount on the special charges.

This is conditional upon the full payment of all other rates (including overdue rates), charges, interest, fees and levies appearing on the rate notice being received by Council or approved agency by the close of business on or before the due date.

In the case of electronic payments, discount will be allowed if full payment as described above, is received and recorded on Council's accounts on or before the due date.

The discount period will be a period of at least thirty (30) clear days commencing from the issue date shown on the Rate Notice and concluding on the due date shown on the Rate Notice.

Discount will only apply to Differential General Rates, Wastewater Charges, Water Access Charges, and Refuse Collection Charges. However, discount will not apply to Special Charges, Separate Charges, State Fire Levy, Legal Costs, Interest and Water Consumption Charges.

Officer's Recommendation

That pursuant to Section 130 of the *Local Government Regulation 2012*, the differential general rates, waste water utility charges, water access charges, refuse collection charges made and levied shall be subject to a discount of 10% if paid within the discount period of 30 days of the date of issue of the rate notice provided that:

- (a) all of the aforementioned rates and charges are paid within 30 days of the date of issue of the rate notice;
- (b) all other rates and charges appearing on the rate notice (that are not subject to discount) are paid within 30 days of the date of issue of the rate notice;
- (c) all other overdue rates and charges relating to the rateable assessment are paid within 30 days of the date of issue of the rate notice.

Financial and Resource Implications

Council relies on early payment of rates to ensure that appropriate cash levels are maintained to support its financial obligations.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2018/2019 budget.

Legal Implications (Statutory Basis, Legal Risks)

Section 130 of the *Local Government Regulation 2012*.

Policy/Local Law/Delegation Implications

In accordance with Council's revenue policy.

Asset Management Implications

Not applicable.

2.21 F - 2515913 - Interest on Overdue Rates 2018/2019

Document Information

ECM ID 2515913

Author General Manager Finance

Date 15 June 2018

Précis

Setting the level of interest on overdue rates and charges for the financial period ending 30 June 2019.

Summary

The management of the level of rate arrears is an important component of ensuring Council's long term financial sustainability. Accordingly it has been determined that to encourage ratepayers to pay their rates within a sixty (60) day timeframe a penalty in the form of interest on overdue rates will be applied.

Officer's Recommendation

That pursuant to Section 133 of the *Local Government Regulation 2012*, compound interest on daily rests at the rate of eleven percent (11%) per annum is to be charged on all overdue rates or charges.

Council has determined that rates or charges will be determined as overdue for the charging of interest if they remain unpaid after (30) days from the due date of the relevant rate notice.

Financial and Resource Implications

The Charging of Interest on overdue rates provides a penalty for failing to pay rates within a determined timeframe ensuring Council's cash flows are maintained.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2018/2019 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the Local Government Act 2009 and the Local Government Regulation 2012. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Councils Revenue Policy.

Asset Management Implications

Not applicable.

2.22 F - 2515916 - Setting the Level of Concession on Rates and Charges for Approved Pensioners 2018/2019

Document Information

ECM ID 2515916

Author General Manager Finance

Date 15 June 2018

Précis

Setting the level of concession on rates and charges for approved pensioners for the financial period ending 30 June 2019.

Summary

Council is committed to assisting ratepayers who receive a pension. As a result Council has agreed to provide assistance by way of a concession on rates to pensioners who meet the administrative guidelines for the Queensland Government pensioner rate subsidy scheme.

Officer's Recommendation

That pursuant to Section 96 of the *Local Government Act 2009* and sections 120, 121 and 122 of the *Local Government Regulation 2012*, a rebate of rates be granted to all ratepayers who are pensioners and who are eligible for the Queensland Government pensioner remission.

The rebate will be set at:

1. 20 per cent of the differential general rate, sewerage utility charges, water utility charges and waste/refuse utility charges; and
2. The maximum concession granted per property shall be capped at \$200 per annum.

Financial and Resource Implications

This concession reduces Councils revenue by \$200 per recipient at a total cost of approximately \$778,577.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2018/2019 budget.

Legal Implications (Statutory Basis, Legal Risks)

Section 96 of the *Local Government Act 2009* and Chapter 4 part 10 of the *Local Government Regulation 2012*. For pensioners who meet the administrative guidelines for the Queensland Government pensioner rate subsidy scheme.

Policy/Local Law/Delegation Implications

In Accordance with Council's Revenue Policy.

Asset Management Implications

Impacts the level of rate revenue which is used to fund depreciation as the source of funds for capital works on Council assets as well as the provision of services and the operation and maintenance of those assets. The impact has been included in the budget.

2.23 F - 2515917 - Exemptions and Concessions on Various Special, Separate and Utility Charges 2018/2019

Document Information

ECM ID 2515917

Author General Manager Finance

Date 15 June 2018

Précis

Setting the exemptions and concessions on various rates and charges for groups or organisations, which provide a public service or community benefit.

Summary

Council recognises that various groups or organisations provide a public service or community benefit throughout the region. In order to assist these groups or organisations Council has determined to provide concessions on various rates and charges.

Officer's Recommendation

That:

- pursuant to Section 93 of the *Local Government Act 2009* Council provides an exemption of differential general rates and separate charges for properties as identified within the categories per the table below.
- pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012*, Council grants a rebate for various rates and charges for the financial year ending 30 June 2019 as identified in the table below and subject to the following:
 1. Property owners must notify Council immediately if there is a substantive change in land use for a property that is receiving a rate concession.
 2. Applications received during the current financial year that fall within the categories below, will be granted a rate concession following the passing of a resolution by Council.
 3. If a property has previously been granted a rate concession in the previous financial year, the owner will not be required to re-apply to receive the rate concession for the current financial year. However, they may be required to provide proof of their ongoing eligibility if requested to do so.

Concession Category	Differential General Rates	Separate Rates	Water Access	Sewerage Access	Waste Bin
Queensland Country Women's Association	100%	100%	87.5%	87.5%	0%
Youth Accommodation	100%	100%	50%	50%	0%
Youth Groups – Scouts, Guides	100%	100%	100%	100%	100%
Seniors and Welfare Groups	100%	100%	75%	75%	0%
Kindergartens	100%	100%	50%	50%	0%
Service & Other Clubs	100%	100%	87.5%	87.5%	0%

Show grounds	100%	100%	62.5%	62.5%	0%
Race grounds	100%	100%	50%	50%	0%
Museums, Theatres, Heritage	100%	100%	100%	100%	0%
Sporting Groups & Associations	100%	100%	87.5%	87.5%	0%
Aged Care Facilities - Non Religious	50%	50%	50%	50%	0%
Charitable Organisations	100%	100%	0%	0%	0%
Community Owned Halls	100%	100%	0%	0%	0%

Financial and Resource Implications

Rate concessions reduce Council's revenue by around \$231,317. This has been included in the budget.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2018/2019 budget.

Legal Implications (Statutory Basis, Legal Risks)

Rate resolutions are in accordance with the relevant section of the Local Government Act 2009 and the Local Government Regulation 2012. The adoption of appropriate rate resolutions is integral to funding the budget.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Rate revenue is used to fund depreciation which is the source of funds for capital works programs. Funds are also used for the provision of services as well as operation and maintenance of assets.

2.24 F - 2516446 - Concession of Water Consumption Charges - Haemodialysis Machines 2018/2019

Document Information

ECM ID 2515919

Author General Manager Finance

Date 15 June 2018

Précis

Setting the level of concession on water consumption charges for the users of Haemodialysis Machines for the financial period ending 30 June 2019.

Summary

The Council has determined that where ratepayers or residents require the use of a Haemodialysis machine for health reasons, then Council will grant a concession of water consumption charges.

Officer's Recommendation

That, pursuant to sections 120,121 and 122 of the *Local Government Regulation 2012*, Council allows an annual rebate of 190Kl on the water usage to any patient who qualifies for and operates a home Haemodialysis machine supplied by Queensland Health.

Financial and Resource Implications

This concession reduces Councils revenue by \$336.25 per recipient. Currently Council has one (1) recipient across the region at a total cost of \$336.25.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Consultation was undertaken with affected patients and Queensland Health.

Legal Implications (Statutory Basis, Legal Risks)

Not applicable.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Not applicable.

2.25 F - 2516447 - Waiving Minimum General Rates 2018/2019**Document Information****ECM ID** 2515940**Author** General Manager Finance**Date** 15 June 2018

Précis

Determining concession from Minimum General Rates for properties which are small parcels of land used for a pump site or small parcels of land worked in conjunction with other properties held in the same ownership.

Summary

Council has determined that some classes of properties should be exempt from the minimum general rate. Generally these properties are small parcels of land used for a pump site or small parcels of land worked in conjunction with other properties held in the same ownership.

Officer's Recommendation

That pursuant to section 120, 121 and 122 of the *Local Government Regulation 2012*, Council grants a rebate equal to the full value of the separate charges and part of the differential general rates equal to the difference between the Minimum Differential General Rate for the appropriate category and the rate calculated using the rate in the dollar and the valuation for the properties identified hereunder:

- (a) Any rateable land held as a Permit to Occupy for water facility purposes, namely bore and pump site and associated purposes only.
- (b) Properties that are small parcels of land worked in conjunction with properties held in the same ownership and identified in table hereunder:

Assess No	Owner	Property Description and Location
24961	J Otto	L155 New England Highway, Neumgna
31384	GSR Silburn	Hebbel Drive, Tablelands
31598-1	A Bradley and C Ewart and J and I Hinricks	Bradleys Road, Wooroonden
31632	M Woolrych	Morgans Road, Windera

Financial and Resource Implications

This concession reduces Council's revenue.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Rating implications have been discussed with Council during the development of the 2018/2019 budget.

Legal Implications (Statutory Basis, Legal Risks)

Chapter 4, Part 10 of the *Local Government Regulation 2012*.

Policy/Local Law/Delegation Implications

In accordance with Council's Revenue Policy.

Asset Management Implications

Minor impact to the level of rate revenue which is used to fund depreciation as the source of funds for capital works on Council assets as well as the operation and maintenance of those assets and to provide general services.

2.26 F - 2516444 - Debt Policy 2018/2019

Document Information

ECM ID 2513688

Author Senior Finance Coordinator

**Endorsed
By** General Manager Finance

Date 6 June 2018

Précis

Local Governments must prepare a Debt Policy as part of its system of financial management. The attached Debt Policy has been prepared for Council consideration.

Summary

Section 104 of the Local Government Act 2009 requires Local Governments to establish a system of financial management to ensure it is financially sustainable. One of three policies required in the system of financial management is the Debt Policy and is particularly mentioned at section 104(5) (c) (ii) of the Local Government Act. These policies must be regularly reviewed and updated.

The Local Government Regulation 2012 at section 192 requires the Debt Policy to be prepared and adopted for a financial year. The policy must state the new borrowings for the current financial year and the next nine (9) financial years.

The following Debt Policy has therefore been reviewed and developed for Council consideration. The proposed borrowings for the current year plus the next nine (9) financial years have been formulated to support the financial needs of Council to achieve the long term Asset Management Plan.

All new borrowings costs have been included the long term financial forecast.

Officer's Recommendation

That the Debt Policy 2018/2019 be adopted.



Debt Policy 2018/2019

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1. POLICY STATEMENT

Purpose of the Borrowings

Loan funds can be raised to finance a range of infrastructure assets over the maximum time frames stated.

Borrowings will only be used to finance current and future capital works. No borrowings will be used to finance recurrent expenditure and the operational activities of the Council.

Inter-Generational Projects – spreading the cost of these capital projects over a long term will minimise the revenue impact on the community, as well as addressing the need and cost benefit of providing for infrastructure development immediately to meet expected future demographic needs. Council, when required, will increase existing debt levels through additional borrowings to fund these projects.

Asset Management – The *Local Government Regulation 2012* requires Councils to effectively plan and manage their infrastructure assets, focusing particularly on ensuring the sustainable management of the assets mentioned in the local government's asset register and infrastructure of the local government. This may require the Council to consider borrowings to fund identified priority infrastructure projects.

Risk Management – Council is committed to the management of risk so it is important that management policies, procedures and practices are in place to minimise Council's exposure to risk. Council will take into account the adopted Risk Management Framework, Long Term Financial Forecast and relevant Financial Sustainability Ratios and Measures.

Debt Pool Payments

Debt Service Payments for existing and new debt will be repaid to the Queensland Treasury Corporation (QTC) Debt Pool annually in advance in September each year.

Loan Repayment Term proposed for New Loans

<i>Roads:</i>	10 - 20 years
<i>Waste:</i>	15 – 20 years dependent on asset
<i>Water:</i>	15 – 20 years
<i>Sewerage:</i>	15 – 20 years
<i>General:</i>	Between 6 and 20 years dependent on asset

All external borrowings will be raised at the most competitive rates available, in accordance with the requirements of the State Government with the Queensland Treasury Corporation the primary provider of loan funding.

When seeking long-term funding for the construction of infrastructure assets, Council will, wherever possible, use cash which is restricted for specific purposes as determined by Council.

Proposed New Borrowings

New borrowings planned for the current year and the following nine (9) financial years are as per *Attachment A*.

Loan Drawdowns

Queensland Treasury Corporation (QTC) and the Department of Infrastructure, Local Government and Planning (DILGP) approve proposed borrowings for a particular financial year. In order to minimise finance costs, loan drawdowns should be deferred as long as possible after taking into consideration Council's overall cash flow requirements.

Existing Loans

All existing loans are held by the QTC and are currently fixed term loans and will be fully paid by 2030/2031 financial year.

2. SCOPE

Not applicable.

3. POLICY OBJECTIVES

To ensure the sound management of Council's existing and future debt as well as the prudent use of debt to meet community demand for infrastructure and sustainable service delivery after assessing and minimising all associated risks in accordance with the annually revised and adopted Long Term Financial Forecast.

4. BACKGROUND AND/OR PRINCIPLES

The *Local Government Regulation 2012* requires a Local Government's Debt Policy to state details of new borrowings planned for the current financial year and the next nine (9) financial years and the period over which the local government plans to repay existing and new borrowings.

5. GENERAL INFORMATION

Not applicable.

6. DEFINITIONS

The Act means the *Local Government Act 2009*.

7. LEGISLATIVE REFERENCE

- *Local Government Act 2009 Section 104 (5) (c)*
- *Local Government Regulation 2012 Section 192*
- *Local Government Financial Management (Sustainability) Guideline 2013*
- *Statutory Bodies Financial Arrangements Act 1982*

Section 104 of the *Local Government Act 2009 (Qld) (the Act)* requires a Local Government to develop a Debt Policy as part of its financial management system. The Act also defines Council as a statutory body and subsequently Council's borrowing activities continue to be governed by the *Statutory Bodies Financial Arrangements Act 1982 (Qld)*.

8. RELATED POLICIES/PROCEDURES

Investment Policy and Revenue Policy, and Revenue Statement.

9. NEXT REVIEW

1 May 2019

10. VERSION CONTROL

Version	Revision Description	Approval Date
1	Policy Created	

Gary Wall
CHIEF EXECUTIVE OFFICER

Date

Attachment A –Borrowing Schedule 2018 – 2028

	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	Total
Roads											
Kingaroy Town Revitalisation Project	\$ 2,000,000										\$ 2,000,000
Water											
Water Allocation	\$ 2,000,000										\$ 2,000,000
Kingaroy Trunk Infrastructure Upgrades		\$ 10,000,000	\$ 5,000,000								\$ 15,000,000
Gordonbrook Dam Wall Upgrade			\$ 12,000,000								\$ 12,000,000
Nanango Pipeline				\$ 10,000,000							\$ 10,000,000
Waste Water											
Murgon Waste Water Treatment Facility							\$ 15,000,000				\$ 15,000,000
Waste Management											
Nanango Transfer Station			\$ 500,000								\$ 500,000
Total Loan Borrowings	\$ 4,000,000	\$ 10,000,000	\$ 17,500,000	\$ 10,000,000	\$ -	\$ -	\$ -	\$ 15,000,000	\$ -	\$ -	\$ 56,500,000

Financial and Resource Implications

Debt Service Payments as well the liabilities for all current and new borrowings have been factored into Council's Long Term Financial Forecast and the 2018/2019 Budget. The operation and maintenance costs of the assets have been included in the long term financial forecast.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

It is expected that the identified projects would be subject to further consideration by Council taking into account community expectations, need and financial sustainability. The forward identified borrowings may change in line with Council's strategic priorities.

Legal Implications (Statutory Basis, Legal Risks)

Borrowings are subject to a further and separate assessment by the Queensland Treasury Corporation (QTC) and the Department of Infrastructure, Local Government and Planning.

Policy/Local Law/Delegation Implications

The Debt Policy is consistent with the Long Term Financial Forecast and the 2018/2019 Budget.

Asset Management Implications

The identified projects for the forward borrowing program will have ongoing asset management implications, depreciation, renewal as well as operation and maintenance. These implications will be managed through the long term Asset Management Plans.

2.27 F - 2513693 - Investment Policy 2018/2019

Document Information

ECM ID 2513693

Author Senior Finance Coordinator

**Endorsed
By** General Manager Finance

Date 6 June 2018

Précis

To adopt the Investment Policy 2018/2019.

Summary

Section 104 of the *Local Government Act 2009* requires local governments to establish a system of financial management to ensure it is financially sustainable. One of three policies required in the system of financial management is the Investment Policy and is particularly mentioned at Section 104(5)(c)(i) of the *Local Government Act*. These policies must be regularly reviewed and updated as necessary.

This extract from Section 191 of the *Local Government Regulation 2012* outlines the requirements of the Investment Policy.

“(2) The 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”.*

The following Policy has therefore been reviewed and developed for Council consideration and will be reviewed annually or amended as required.

Officer's Recommendation

That the Investment Policy 2018/2019 be adopted.



Investment Policy 2018/2019

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1. POLICY STATEMENT

1.1. Ethics and Conflicts of Interest

1.1.1. Prudent Person Standard

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

Investment Officers are to manage the portfolios not for speculation, but for investment and in accordance with the principle of this Investment Policy. Investment Officers are to avoid any transaction that might prejudice South Burnett Regional Council. They will consider the safeguarding of capital and the achievement of income objectives when making an investment decision.

1.1.2. Conflicts of Interest

The Investment Officer shall refrain from personal activities that would conflict with the proper execution and management of South Burnett Regional Council's Investment Portfolio and declare to the Chief Executive Officer any conflict of interest that may arise. This includes activities that would impair the Investment Officer's ability to make impartial decisions.

1.1.3. Delegation of Authority

Authority for implementation of the Investment Policy is delegated by Council to the Chief Executive Officer in accordance with the *Local Government Act 2009*, Section 257 (1) (b) – Delegation by Local Government. Authority for the day to day management of Council's Investment Portfolio is to be delegated by the Chief Executive Officer to the Manager Finance and subject to regular reviews with the General Manager Finance and Chief Executive Officer.

2. SCOPE

For the purpose of this policy, investments are defined as financial or monetary arrangements that are undertaken or acquired to generate income or favourable future returns and pertain to the cash investments of South Burnett Regional Council. This policy applies to the investment of all surplus cash funds held by South Burnett Regional Council.

3. POLICY OBJECTIVES

3.1. Investment Objectives

To set guidelines and boundaries for the investment of South Burnett Regional Council surplus cash balances which meet the requirements of the Statutory Bodies Financial Arrangements (SBFA) Act 1982 and its regulation, support Council's investment and risk philosophy and provide a sequential process to be followed in undertaking investment activities.

Investment activities will focus on preservation of capital, liquidity, and return.

3.1.1. Preservation of Capital

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

3.1.2. Credit Risk

The Investment Officer will evaluate and assess credit risk prior to investment.

3.1.3. Interest Rate Risk

The Investment Officer shall seek to minimise the risk of a change in the market value of the portfolio due to a change in interest rates.

3.1.4. Maintenance of Liquidity

The Investment Officer shall maintain sufficient liquidity to meet all reasonable anticipated operational cash flow requirements of Council.

3.1.5. Return on Investments

The portfolio is expected to achieve a market average rate of return and take into account South Burnett Regional Council's risk tolerance.

4. BACKGROUND AND/OR PRINCIPLES

The intent of this document is to outline South Burnett Regional Council's policy and guidelines regarding the investment of surplus cash funds, with the objective of maximising earnings within the approved investment guidelines and ensure the security of funds invested.

5. GENERAL INFORMATION

5.1. Portfolio Implementation

5.1.1. Authorised Personnel

The Manager Finance and Delegated Investment Officers are authorised to invest South Burnett Regional Council's operational funds in investments consistent with this Investment Policy and legislation.

5.1.2. Internal Controls

The General Manager Finance of South Burnett Regional Council 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 internal controls will address the following:

- control of collusion;
- separate the transaction authority from accounting and record keeping;
- clearly delegate authority to Investment Officers;
- compliance and oversight of investment parameters; and
- reporting of breaches.
- safekeeping of records

5.2. Investment Parameters

5.2.1. Funds Available for Investment

For the purposes of this policy, funds available for investment are the cash or cash equivalent funds available at any time excluding any moneys held by Council in trust on behalf of external parties.

The funds available for investment should match the cash flow needs of Council allowing for working capital requirements. The investment strategy takes into account the Council's operating needs. Once the Manager Finance has determined that the cash flow forecast is achievable and can meet operational requirements, then the surplus cash funds may be invested for a specified term.

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

A minimum of \$5 million is to be invested in a capital guaranteed cash fund or an approved cash management product. Category 1 investment power allows for investment with QTC Capital Guaranteed Cash Fund or QIC's Cash Fund without further approval.

5.2.2. Authorised Investments

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

- interest bearing deposits
- QIC Cash Fund, and
- QTC Capital Guaranteed Cash Fund, debt offset facility, fixed rate deposit (up to 12 months and QTC Working Capital Facility).

5.2.3. Prohibited Investments

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

- derivative based instruments (excluding floating rate notes);
- 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; and
- securities issued in non-Australian dollars.

5.2.4. Portfolio Investment Parameters and Credit Requirements

The following table shows the credit ratings and counterparty limits for South Burnett Regional Council:

Short Term Rating (Standard & Poor's) or equivalent	Individual Counterparty Limit	Total Limit (Max % of Portfolio)
A1+	30%	100%
A1	15%	50%
A2 – Financial Institutions only	10%	30%
A3 – Financial Institutions only	5%	10%
Unrated	Nil	Nil
QIC/QTC Pooled Cash Management Fund	100%	100%

A Financial Institution is defined as an authorised deposit taking institution within the meaning of the *Banking Act 1959 (Cwlth)*, Section 5.

It is noted that for the purpose of this above portfolio investment parameter, the percentage limits apply effective from the date of purchase as a percentage of the total value of the portfolio.

5.2.5. Maturity

The Maturity structure of the portfolio will reflect a maximum term to maturity of one year and includes an interest rate reset of no longer than six months (185 days).

5.2.6. Liquidity Requirement

Given the nature of the funds invested, no more than 20 per cent of the investment portfolio will be held in non-liquid securities and at least \$5 million of the portfolio is to be on call or will mature within 0 – 7 days.

5.2.7. Approved Lists

The Manager Finance shall prepare and maintain the following approved counterparty lists for the investment of funds:

- Approved Banks; and
- Approved Credit Unions.

5.2.8. Breaches

Any breach of this Investment Policy is to be reported to the General Manager Finance and Chief Executive Officer and, if required, rectified as soon as practicable. The Finance Portfolio Chair will report any breach that needs to be rectified to Council at the next meeting.

Where Council holds an investment that is downgraded below the minimum acceptable rating level, as prescribed under regulation for the investment arrangement, Council shall within 28 days after the change becomes known to the local government, either obtain Treasurer's approval for continuing with the investment arrangement or sell the investment arrangement (including, for example, withdrawing a deposit).

5.2.9. Safekeeping of records

Each transaction will require written confirmation by the bank. All security documents will be held by South Burnett Regional Council.

5.2.10. Dealers and Brokers

All transactions undertaken on behalf of the investment portfolio will be executed by South Burnett Regional Council directly. This policy prohibits dealings with securities brokers.

5.3. Investment Guidelines

Council's investment portfolio should be realisable, without penalty, in a reasonable time frame. The term to maturity of Council's fixed term investments should not exceed 1 year. The Manager Finance may reduce these maturity limits to a shorter period.

Treasury and Council approval is required for investments with a period of greater than 12 months. This means approval is required from Council prior to submission to the Treasurer for approval.

5.3.1. Short Term Debt Ratings

Short term refers to investments with an initial maturity of less than 1 year.

S & P short term ratings or equivalents to Moody's & Fitch.

	Standard & Poor	Moody's	Fitch
Superior	A1+	P-1	F1+
	A1		F1
Strong	A2	P-2	F2
Acceptable	A3	P-3	F3

5.4. Reporting

The Manager Finance will prepare a monthly report and evaluation of the transactions, performance and compliance of the investment portfolio. The report will include:

- interest rate of all deposits; and
- list of all deposits and the Financial Institution where held.

On a quarterly basis, the Manager Finance will provide a detailed report on the investment portfolio. The report is to list deposits held by institute, maturity date, interest rate and dollar amount invested.

On an annual basis, the Investment Policy will be reviewed and amended where required; any amendments are to be approved by Council prior to the implementation of the revised investment policy.

6. DEFINITIONS

At Call	Where the investment can be redeemed and the money invested can be retrieved by the investor from the financial institution within thirty (30) days without penalty.
Capital Guaranteed	An investment fund that guarantees return of the full capital value of the investment.
Category 1	Investment power that permits a local government to invest in a range of highly secure investments either at call or for a fixed time of not more than one year.
Conflict of Interest	A situation where an official's private interests may benefit from decisions or actions that they are entrusted to take.
Investment Officer	Individual responsible for the management of the investment portfolio. Could be an employee of Council or an external fund manager.
Investment Portfolio	Pool of investments held by Council.
Market Risk	The risk that the value of an investment will decrease due to movements in market factors such as interest rates, foreign exchange rates, equity prices and commodity prices.
Preservation of Capital	An investment strategy with the primary goal of preventing losses in an investment's total value. In modern portfolio

theory terms, it refers to a guaranteed investment of principal, which would provide a return of at least inflation.

Yield The annual rate of return on an investment.

7. LEGISLATIVE REFERENCE

All investments are to be made in accordance with:

- *Local Government Act 2009* Section 104 (5) (c)
- *Local Government Regulation 2012* Section 191
- *Statutory Bodies Financial Arrangements Act 1982*
- *Statutory Bodies Financial Arrangements Regulation 2007*

8. RELATED POLICIES/PROCEDURES

Revenue Policy and Revenue Statement.

9. NEXT REVIEW

1 May 2019

10. VERSION CONTROL

Version	Revision Description	Approval Date
1	Policy Created	

 Gary Wall
 CHIEF EXECUTIVE OFFICER

 Date

Financial and Resource Implications

Return from investments is one of Council's revenue sources. Prudent management of investments will help improve Council's financial performance.

Link to Corporate/Operational Plan

EXC1 *Effective financial management*: Ensure Council's financial management planning is based on realistic, sustainable, equitable policies and practices.

Communication/Consultation (Internal/External)

Investment decisions are based on operational liquidity and cash flow projections. The investment portfolio is presented to the Audit Committee on a quarterly basis.

Legal Implications (Statutory Basis, Legal Risks)

Investment management guidelines stipulated in the policy meet the requirements of the Statutory Bodies Financial Arrangements (SBFA) Act 1982 and its regulation. Appropriate standards and guidelines are referred to for the management of investment and capital risks.

Policy/Local Law/Delegation Implications

The policy stipulates the authority for Council's investment portfolio management. It is subject to regular review and as necessary.

Asset Management Implications

Cash flow management impacts on the availability of funds for capital expenditure.

