



A message from the Mayor...

In delivering this year's budget, council's number one priority has been to limit the financial burden being felt at the kitchen table. In 2011/12, the average annual net rates increase for owner-occupied households is below CPI.

Council has looked at all of the factors that impact on the family budget and that's why in 2011/12, council will continue to provide its full water subsidy to eligible Unitywater customers.

Queensland has been hit hard by recent natural disasters. Our region was no exception. Many homes, roads and bridges were damaged by the floods. Reconstruction and repair remains a key theme for this budget.

The 2011/12 budget will also help build new roads, while maintaining and improving our existing road network. Construction will conclude on iconic local projects like the Caboolture Hub while

work continues on vital sporting infrastructure like the Burpengary Regional Sports Park's AFL Precinct as well as Samford and South Pine sporting facilities. Funding will also continue to deliver council infrastructure including the Moreton Bay Rail Link.

This budget also places a high priority on protecting the natural beauty of our region with important erosion protection and revegetation projects, vital wildlife conversation partnerships and environmental monitoring to boost the health of our waterways.

This is a strong budget which delivers the efficiency savings locals expect with the enhancement to local services and facilities that make a real difference to the lives of local residents.

**Mayor Allan Sutherland
Moreton Bay Regional Council**

Budget highlights

\$55.3m on new roads, upgrades and emergency road works following flood events.

\$34.5m in operational savings per annum. In excess of \$100m in operational savings for the four year council term.

\$47m water subsidy over two years.

\$16.5m over 3 years (\$2m in 2011/12) for council infrastructure associated with Moreton Bay Rail Link.

\$11.7m for maintaining the region's road network.

\$10.5m associated with council infrastructure including:
- \$8.4m for new Caboolture Library @ The Hub; and
- \$2.1m for new North Lakes Library, The Corso.

\$13.3m for Regional Sports Park's including the AFL Precinct at Burpengary (\$8.2m in 2011/12).

\$8.1m to complete the Redcliffe Seaside Village Rejuvenation.

\$16.8m on Dakabin Gympie Road to North Lakes Link Road construction (\$5m in 2011/12).

\$1.1m investment in bus stops and shelters.

\$905,000 over two years for construction of the netball building and carpark for the South Pine Sporting Complex at Brendale.

\$1m for the Samford Parklands Soccer Facilities Development in 2011/12.

Council continues water relief for residents

Moreton Bay Regional Council will provide its full water subsidy plus a CPI increase to eligible Unitywater customers again in 2011/12.

This unique subsidy represents a \$47 million investment over two years.

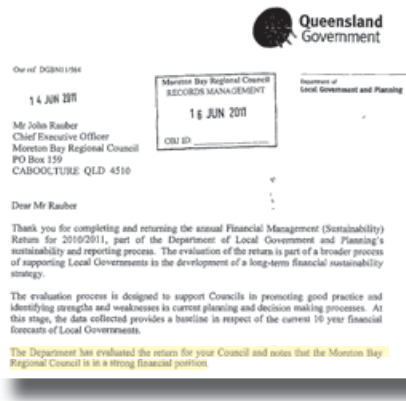
Moreton Bay Regional Council is the only council in Queensland providing such a subsidy to the community.

Financial responsibility

All financial sustainability indicators set by the State Government have been achieved.

Moreton Bay Regional Council has been recognised by the State Government in a letter from the Director-General of the Department of Local Government and Planning for being in a strong financial position.

The Department wrote in June 2011 acknowledging council's financial performance:



"The Department has evaluated the return for your Council and notes that the Moreton Bay Regional Council is in a strong financial position."

Strong financial management



Budget in surplus

Council has delivered an operating surplus of \$17.9 million in 2011/12. This surplus is a key financial achievement for council since amalgamation. For the first time council will fund its loan commitments from general revenue in the 2011/12 budget.



Low borrowings and low debt

Council's prudent financial management will result in only 19% of the 2011/12 \$160.5m capital expenditure program being funded by borrowings.

Council is only borrowing to build the future of our region. In 2011/12 council's net debt per person will be \$430.



More than \$100 million in savings

Council has delivered on its commitment to drive real savings and reduce waste without compromising service delivery.

In excess of \$100 million in savings will be achieved over the four year council term through a reduction in bureaucracy, corporate overheads and streamlining of processes.

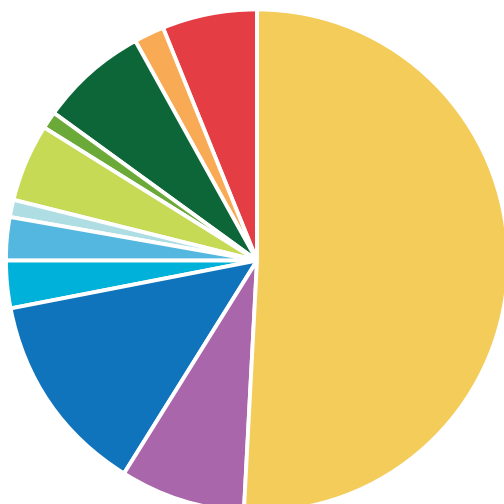


Strong balance sheet

Council has achieved a 39% or \$1.3 billion increase in the value of net community assets since amalgamation which include the facilities local residents use such as roads, stormwater, swimming pools, sporting facilities and community centres.

Capital Expenditure

2011/12 Capital Expenditure - \$160.5m



- Roads and Drainage
- Sport and Recreation
- Strategic Land Acquisitions and Planning
- Waste Management
- Buildings and Facilities
- Community Facilities
- Fleet Services
- Information Technology
- Libraries
- Maritime Facilities
- Parks, Gardens and Reserves

Budget overview

Total Budget: \$569m.

Rates: Average annual increase to owner-occupied households:

- 3.26% per annum
- 71cents per week
- \$37.16 per annum

Rates Cap: 6% general rates for all residential properties.

Average Valuation: 7.19% average property valuation increase (owner-occupied households).

Water Subsidy: Will be provided again in 2011/12 plus a CPI increase to eligible Unitywater customers.

Pensioner Rebates: \$200.

Key financial highlights

Total operating revenue of \$371m.

Total operating expenses of \$353m.

\$34.5m in operational savings per annum. In excess of \$100m in operational savings for the four year council term.

Operating surplus achieved in 2011/12 as forecast in 2010/11 budget. Surplus for 2011/12 is \$17.9m.

Capital expenditure of \$160.5m.

Forecast loan borrowings of \$30.9m.

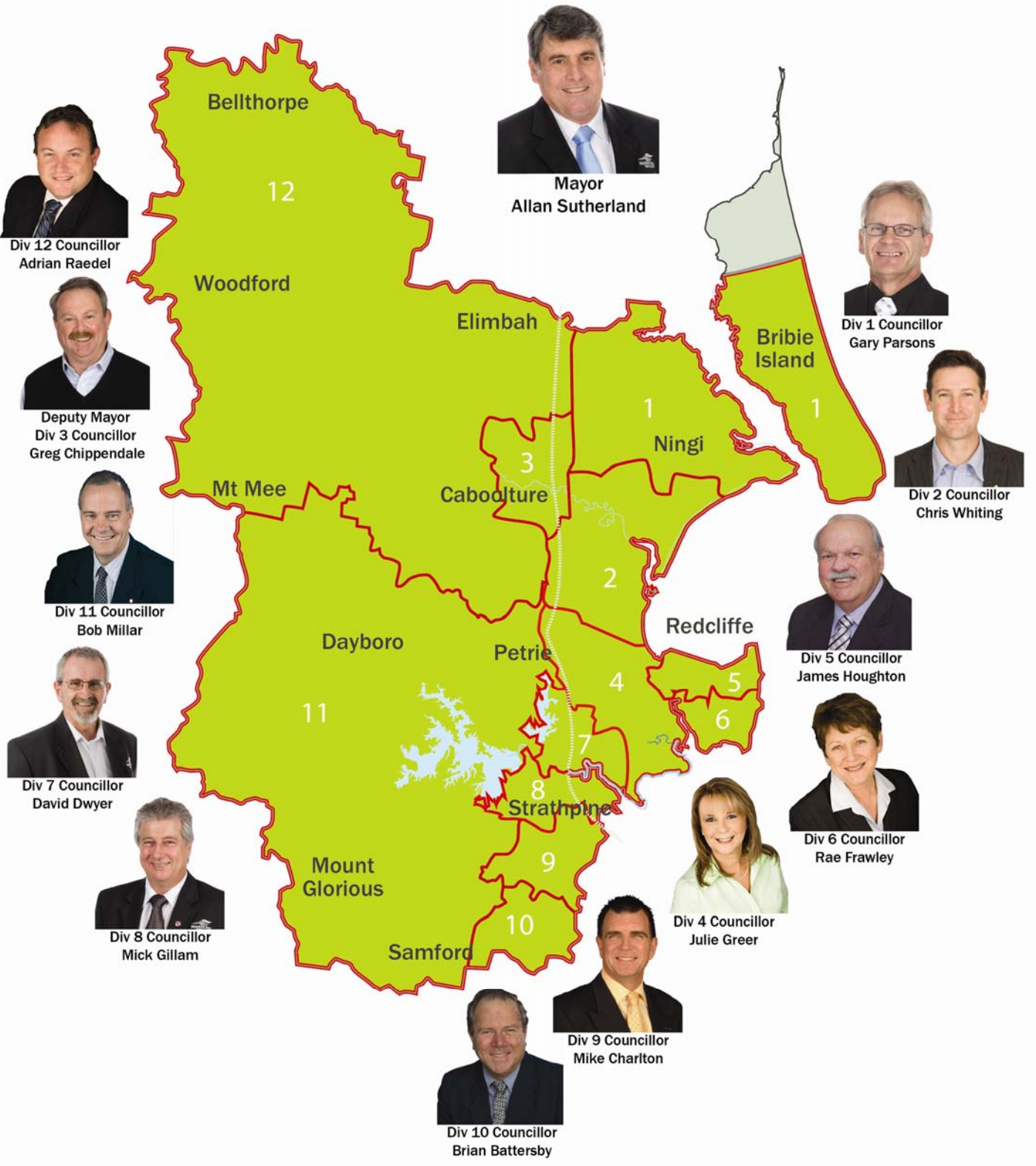
Employee expenses, materials and services and operational projects represent \$265.4m.

Cash holdings of \$195m.

Reserves of \$167.8m.

Total debt of \$366m.

Moreton Bay Regional Council - Divisional Map



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Moreton Bay Regional Council

Budget and Operational Plan 2011/12

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Budget 2011/12

Operating and Capital

| | General | Waste | Council |
|---|---------------------|-------------------|---------------------|
| | \$ | \$ | \$ |
| Operating Summary | | | |
| Operating Revenues | | | |
| Rates & Utility Charges | 173,934,809 | 33,985,254 | 207,920,063 |
| User Fees & Charges | 26,427,743 | 4,521,500 | 30,949,243 |
| Interest Revenue | 64,079,740 | 110,000 | 64,189,740 |
| Grants & Subsidies - Recurrent | 17,204,511 | 0 | 17,204,511 |
| Other Revenues | 48,220,613 | 2,629,500 | 50,850,113 |
| Community Service Obligations | (923,300) | 923,300 | 0 |
| Total Operating Revenue | 328,944,116 | 42,169,554 | 371,113,670 |
| Operating Expenses | | | |
| Employee Expenses | 113,405,290 | 4,737,834 | 118,143,124 |
| Materials and Services | 93,274,377 | 21,620,132 | 114,894,509 |
| Operational Projects | 32,383,319 | 20,000 | 32,403,319 |
| Finance Costs | 727,940 | 495,699 | 1,223,639 |
| External Loan Interest Expense | 21,831,127 | 0 | 21,831,127 |
| Depreciation and Amortisation | 62,986,525 | 1,721,713 | 64,708,238 |
| Competitive Neutrality Adjustments | (12,879,273) | 12,879,273 | 0 |
| Total Operating Expenses | 311,729,305 | 41,474,651 | 353,203,956 |
| Operating Surplus/(Deficit) | 17,214,811 | 694,903 | 17,909,714 |
| Capital Revenues | | | |
| Infrastructure Cash Contributions | 18,000,000 | 0 | 18,000,000 |
| Contributed Assets | 40,227,000 | 0 | 40,227,000 |
| Grants/Subsidies and Other Contributions | 14,419,107 | 0 | 14,419,107 |
| Gain/(loss) on sale of PPE | 0 | 0 | 0 |
| Total Capital Revenues | 72,646,107 | 0 | 72,646,107 |
| Increase/(Decrease) in net result | 89,860,918 | 694,903 | 90,555,821 |
| Appropriations | | | |
| Transfer capital revenues to capital account | (54,646,107) | 0 | (54,646,107) |
| Unfunded Depreciation | 0 | 0 | 0 |
| Transfers (to) reserves | (18,000,000) | 0 | (18,000,000) |
| Transfers from reserves for operating purposes | 1,458,519 | 0 | 1,458,519 |
| General Revenue used for capital purposes | (18,673,330) | (694,903) | (19,368,233) |
| Total Appropriations | (89,860,918) | (694,903) | (90,555,821) |
| Unappropriated Surplus/(Deficit) for the year | 0 | 0 | 0 |
| Unappropriated Surplus/(Deficit) brought forward | 0 | 0 | 0 |
| Unappropriated Surplus/(Deficit) carried forward | 0 | 0 | 0 |
| SOURCES AND APPLICATIONS OF CAPITAL FUNDING | | | |
| Other capital funding brought forward | 0 | 0 | 0 |
| General Revenue used for capital purposes | 18,673,330 | 694,903 | 19,368,233 |
| Capital Subsidies received in the year | 14,419,107 | 0 | 14,419,107 |
| Contributed Assets | 40,227,000 | 0 | 40,227,000 |
| Loans raised for capital purposes | 30,886,480 | 0 | 30,886,480 |
| Disposal proceeds of PPE | 2,040,000 | 0 | 2,040,000 |
| Transfers from Reserves for capital purposes | 42,170,404 | 2,695,384 | 44,865,788 |
| Depreciation and Amortisation funded in the year (Other capital funding carried forward) | 62,986,525 0 | 1,721,713 0 | 64,708,238 0 |
| Total Capital Funding Sources | 211,402,846 | 5,112,000 | 216,514,846 |
| Capital Funding Applications | | | |
| New Assets | 87,191,050 | 4,915,000 | 92,106,050 |
| Replacement Assets | 68,207,650 | 197,000 | 68,404,650 |
| Total Capital Expenditure | 155,398,700 | 5,112,000 | 160,510,700 |
| Contributed Assets | 40,227,000 | 0 | 40,227,000 |
| Loan Redemption | 15,777,146 | 0 | 15,777,146 |
| Total Capital Funding Applications | 211,402,846 | 5,112,000 | 216,514,846 |

Indicative Budget 2012/13

Operating and Capital

| | General | Waste | Council |
|---|---------------------|-------------------|---------------------|
| | \$ | \$ | \$ |
| <u>Operating Summary</u> | | | |
| Operating Revenues | | | |
| Rates & Utility Charges | 182,403,083 | 35,634,755 | 218,037,838 |
| User Fees & Charges | 26,652,671 | 5,143,173 | 31,795,844 |
| Interest Revenue | 60,681,167 | 110,000 | 60,791,167 |
| Grants & Subsidies - Recurrent | 20,671,933 | 0 | 20,671,933 |
| Other Revenues | 51,967,942 | 2,713,381 | 54,681,323 |
| Community Service Obligations | (1,015,101) | 1,015,101 | 0 |
| Total Operating Revenue | 341,361,695 | 44,616,410 | 385,978,105 |
| Operating Expenses | | | |
| Employee Expenses | 119,114,170 | 4,978,088 | 124,092,258 |
| Materials and Services | 92,500,889 | 21,183,763 | 113,684,652 |
| Operational Projects | 37,819,291 | 20,514 | 37,839,805 |
| Finance Costs | 742,400 | 511,512 | 1,253,912 |
| External Loan Interest Expense | 22,803,412 | 0 | 22,803,412 |
| Depreciation and Amortisation | 65,275,788 | 1,760,466 | 67,036,254 |
| Competitive Neutrality Adjustments | (16,162,067) | 16,162,067 | 0 |
| Total Operating Expenses | 322,093,883 | 44,616,410 | 366,710,293 |
| Operating Surplus/(Deficit) | 19,267,812 | 0 | 19,267,812 |
| Capital Revenues | | | |
| Infrastructure Cash Contributions | 18,000,000 | 0 | 18,000,000 |
| Contributed Assets | 40,227,000 | 0 | 40,227,000 |
| Grants/Subsidies and Other Contributions | 7,726,706 | 0 | 7,726,706 |
| Gain/(loss) on sale of PPE | 0 | 0 | 0 |
| Total Capital Revenues | 65,953,706 | 0 | 65,953,706 |
| Increase/(Decrease) in net result | 85,221,518 | 0 | 85,221,518 |
| Appropriations | | | |
| Transfer capital revenues to capital account | (47,953,706) | 0 | (47,953,706) |
| Unfunded Depreciation | 0 | 0 | 0 |
| Transfers (to) reserves | (18,041,624) | 0 | (18,041,624) |
| Transfers from reserves for operating purposes | 0 | 0 | 0 |
| General Revenue used for capital purposes | (19,226,188) | 0 | (19,226,188) |
| Total Appropriations | (85,221,518) | 0 | (85,221,518) |
| Unappropriated Surplus/(Deficit) for the year | 0 | 0 | 0 |
| Unappropriated Surplus/(Deficit) brought forward | 0 | 0 | 0 |
| Unappropriated Surplus/(Deficit) carried forward | 0 | 0 | 0 |
| <u>SOURCES AND APPLICATIONS OF CAPITAL FUNDING</u> | | | |
| Other capital funding brought forward | 0 | 0 | 0 |
| General Revenue used for capital purposes | 19,226,188 | 0 | 19,226,188 |
| Capital Subsidies received in the year | 7,726,706 | 0 | 7,726,706 |
| Contributed Assets | 40,227,000 | 0 | 40,227,000 |
| Loans raised for capital purposes | 56,396,697 | 0 | 56,396,697 |
| Disposal proceeds of PPE | 2,300,000 | 0 | 2,300,000 |
| Transfers from Reserves for capital purposes | 29,430,326 | 0 | 29,430,326 |
| Depreciation and Amortisation funded in the year | 65,275,788 | 1,760,466 | 67,036,254 |
| (Other capital funding carried forward) | 0 | (929,528) | (929,528) |
| Total Capital Funding Sources | 220,582,705 | 830,938 | 221,413,643 |
| Capital Funding Applications | | | |
| New Assets | 96,641,854 | 779,647 | 97,421,501 |
| Replacement Assets | 65,624,127 | 51,291 | 65,675,418 |
| Total Capital Expenditure | 162,265,981 | 830,938 | 163,096,919 |
| Contributed Assets | 40,227,000 | 0 | 40,227,000 |
| Loan Redemption | 18,089,724 | 0 | 18,089,724 |
| Total Capital Funding Applications | 220,582,705 | 830,938 | 221,413,643 |

Indicative Budget 2013/14

Operating and Capital

| | General | Waste | Council |
|---|----------------------|-------------------|----------------------|
| | \$ | \$ | \$ |
| <u>Operating Summary</u> | | | |
| Operating Revenues | | | |
| Rates & Utility Charges | 191,283,643 | 37,364,315 | 228,647,958 |
| User Fees & Charges | 27,952,326 | 5,392,801 | 33,345,127 |
| Interest Revenue | 60,646,218 | 110,000 | 60,756,218 |
| Grants & Subsidies - Recurrent | 21,340,774 | 0 | 21,340,774 |
| Other Revenues | 49,061,485 | 2,799,938 | 51,861,423 |
| Community Service Obligations | (1,116,030) | 1,116,030 | 0 |
| Total Operating Revenue | 349,168,416 | 46,783,084 | 395,951,500 |
| Operating Expenses | | | |
| Employee Expenses | 123,938,266 | 5,177,890 | 129,116,156 |
| Materials and Services | 96,579,986 | 21,774,933 | 118,354,919 |
| Operational Projects | 8,979,528 | 73,764 | 9,053,292 |
| Finance Costs | 756,503 | 527,829 | 1,284,332 |
| External Loan Interest Expense | 25,282,900 | 0 | 25,282,900 |
| Depreciation and Amortisation | 68,722,421 | 1,826,062 | 70,548,483 |
| Competitive Neutrality Adjustments | (16,637,634) | 16,637,634 | 0 |
| Total Operating Expenses | 307,621,970 | 46,018,112 | 353,640,082 |
| Operating Surplus/(Deficit) | 41,546,446 | 764,972 | 42,311,418 |
| Capital Revenues | | | |
| Infrastructure Cash Contributions | 18,000,000 | 0 | 18,000,000 |
| Contributed Assets | 40,227,000 | 0 | 40,227,000 |
| Grants/Subsidies and Other Contributions | 4,606,991 | 0 | 4,606,991 |
| Gain/(loss) on sale of PPE | 0 | 0 | 0 |
| Total Capital Revenues | 62,833,991 | 0 | 62,833,991 |
| Increase/(Decrease) in net result | 104,380,437 | 764,972 | 105,145,409 |
| Appropriations | | | |
| Transfer capital revenues to capital account | (44,833,991) | 0 | (44,833,991) |
| Unfunded Depreciation | 0 | 0 | 0 |
| Transfers (to) reserves | (18,000,000) | 0 | (18,000,000) |
| Transfers from reserves for operating purposes | 501,151 | 0 | 501,151 |
| General Revenue used for capital purposes | (42,047,597) | (764,972) | (42,812,569) |
| Total Appropriations | (104,380,437) | (764,972) | (105,145,409) |
| Unappropriated Surplus/(Deficit) for the year | 0 | 0 | 0 |
| Unappropriated Surplus/(Deficit) brought forward | 0 | 0 | 0 |
| Unappropriated Surplus/(Deficit) carried forward | 0 | 0 | 0 |
| <u>SOURCES AND APPLICATIONS OF CAPITAL FUNDING</u> | | | |
| Other capital funding brought forward | 0 | 929,528 | 929,528 |
| General Revenue used for capital purposes | 42,047,597 | 764,972 | 42,812,569 |
| Capital Subsidies received in the year | 4,606,991 | 0 | 4,606,991 |
| Contributed Assets | 40,227,000 | 0 | 40,227,000 |
| Loans raised for capital purposes | 27,298,376 | 0 | 27,298,376 |
| Disposal proceeds of PPE | 2,200,000 | 0 | 2,200,000 |
| Transfers from Reserves for capital purposes | 31,103,309 | 0 | 31,103,309 |
| Depreciation and Amortisation funded in the year | 68,722,421 | 1,826,062 | 70,548,483 |
| (Other capital funding carried forward) | 0 | 0 | 0 |
| Total Capital Funding Sources | 216,205,694 | 3,520,562 | 219,726,256 |
| Capital Funding Applications | | | |
| New Assets | 85,412,806 | 3,462,589 | 88,875,395 |
| Replacement Assets | 68,957,706 | 57,973 | 69,015,679 |
| Total Capital Expenditure | 154,370,512 | 3,520,562 | 157,891,074 |
| Contributed Assets | 40,227,000 | 0 | 40,227,000 |
| Loan Redemption | 21,608,182 | 0 | 21,608,182 |
| Total Capital Funding Applications | 216,205,694 | 3,520,562 | 219,726,256 |

Budget 2011/12

Statement of Income & Expenditure

| | 30/06/2012 | 30/06/2013 | 30/06/2014 |
|--|--------------------|--------------------|--------------------|
| | \$ | \$ | \$ |
| Operating Income | | | |
| Gross Rates and Utility Charges | 211,124,103 | 221,371,174 | 232,115,595 |
| Less Pensioner Remissions | (3,204,040) | (3,333,337) | (3,467,638) |
| Fees and Charges | 30,949,243 | 31,795,845 | 33,345,127 |
| Interest Revenue | 64,189,740 | 60,791,167 | 60,756,218 |
| Operational Grants and Subsidies | 17,204,511 | 20,671,933 | 21,340,773 |
| Other Income | 50,850,113 | 54,681,323 | 51,861,425 |
| Total Operating Income | 371,113,670 | 385,978,105 | 395,951,500 |
| Capital Income | | | |
| Infrastructure Cash Contributions | 18,000,000 | 18,000,000 | 18,000,000 |
| Capital Grants and Subsidies | 14,419,107 | 7,726,706 | 4,606,991 |
| Other Capital Income | 40,227,000 | 40,227,000 | 40,227,000 |
| Total Capital Income | 72,646,107 | 65,953,706 | 62,833,991 |
| Total Income | 443,759,777 | 451,931,811 | 458,785,491 |
| Operating Expenses | | | |
| Salaries, Materials and Service Expenses | 265,440,952 | 275,616,715 | 256,524,367 |
| Depreciation and Amortisation | 64,708,238 | 67,036,254 | 70,548,483 |
| Finance Costs | 23,054,766 | 24,057,324 | 26,567,232 |
| Total Operating Expenses | 353,203,956 | 366,710,293 | 353,640,082 |
| Net Result | 90,555,821 | 85,221,518 | 105,145,409 |
| Capital Expenses | | | |
| Expenditure on Assets | 160,510,700 | 163,096,919 | 157,891,074 |
| Contributed Assets | 40,227,000 | 40,227,000 | 40,227,000 |
| Loan Redemption | 15,777,146 | 18,089,724 | 21,608,182 |
| Total Capital Expenditure | 216,514,846 | 221,413,643 | 219,726,256 |

Budget 2011/12

Statement of Financial Position

| | 30/06/2012 | 30/06/2013 | 30/06/2014 |
|--------------------------------------|----------------------|----------------------|----------------------|
| | \$ | \$ | \$ |
| Assets | | | |
| Current Assets | | | |
| Cash and cash equivalents | 194,935,041 | 189,972,632 | 172,562,804 |
| Trade and other receivables | 31,418,231 | 32,773,170 | 32,978,704 |
| Inventories | 3,078,379 | 3,078,379 | 3,078,379 |
| Total Current Assets | 229,431,651 | 225,824,181 | 208,619,887 |
| Non-Current Assets | | | |
| Trade and other receivables | 14,799,580 | 10,688,293 | 6,290,816 |
| Investments | 1,587,399,126 | 1,587,399,126 | 1,587,399,126 |
| Property, plant and equipment | 3,414,956,752 | 3,662,270,211 | 3,856,227,497 |
| Intangible assets | 3,293,525 | 3,275,549 | 3,086,072 |
| Capital works in progress | 49,980,692 | 41,886,810 | 45,494,191 |
| Total Non-Current Assets | 5,070,429,675 | 5,305,519,989 | 5,498,497,702 |
| Total Assets | 5,299,861,326 | 5,531,344,170 | 5,707,117,589 |
| Liabilities | | | |
| Current Liabilities | | | |
| Trade and other payables | 30,518,110 | 31,392,815 | 26,368,210 |
| Borrowings | 18,089,724 | 21,608,182 | 24,152,730 |
| Provisions | 10,800 | 10,800 | 10,800 |
| Other | 11,375,773 | 11,819,220 | 12,294,853 |
| Total Current Liabilities | 59,994,407 | 64,831,017 | 62,826,593 |
| Non-Current Liabilities | | | |
| Trade and other payables | 1,263,822 | 1,113,119 | 953,419 |
| Borrowings | 347,921,769 | 382,710,284 | 385,855,930 |
| Provisions | 31,642,887 | 32,487,502 | 33,377,391 |
| Total Non-Current Liabilities | 380,828,478 | 416,310,905 | 420,186,740 |
| Total Liabilities | 440,822,885 | 481,141,922 | 483,013,333 |
| NET COMMUNITY ASSETS | 4,859,038,441 | 5,050,202,248 | 5,224,104,256 |
| Community Equity | | | |
| Retained surplus | 3,936,557,568 | 4,033,167,786 | 4,151,917,655 |
| Asset revaluation surplus | 754,652,554 | 860,594,845 | 929,351,444 |
| Reserves | 167,828,319 | 156,439,617 | 142,835,157 |
| TOTAL COMMUNITY EQUITY | 4,859,038,441 | 5,050,202,248 | 5,224,104,256 |

Budget 2011/12

Statement of Cash Flows

| | 30/06/2012 | 30/06/2013 | 30/06/2014 |
|--|----------------------|----------------------|----------------------|
| | \$ | \$ | \$ |
| Cash Flows from Operating Activities | | | |
| Receipts from customers | 269,864,051 | 290,765,800 | 300,499,306 |
| Payment to suppliers and employees | (301,622,661) | (274,606,785) | (260,998,240) |
| Interest received | 64,189,740 | 60,791,167 | 60,756,218 |
| External loan interest expense | (21,831,127) | (22,803,412) | (25,282,900) |
| Dividends received | 31,800,000 | 32,814,420 | 33,861,200 |
| Cash inflow (outflow) from operating activities | 42,400,003 | 86,961,190 | 108,835,584 |
| Cash Flows from Investing Activities | | | |
| Payments for property, plant and equipment | (159,632,700) | (162,368,565) | (157,532,693) |
| Grants and contributions received | 32,419,107 | 25,726,706 | 22,606,991 |
| Proceeds from the sale of assets | 2,040,000 | 2,300,000 | 2,200,000 |
| Net Movements in loans and advances | 3,500,441 | 4,111,287 | 790,096 |
| Cash inflow (outflow) from investing activities | (121,673,152) | (130,230,572) | (131,935,606) |
| Cash Flows from Financing Activities | | | |
| Proceeds from borrowings | 30,886,480 | 56,396,697 | 27,298,376 |
| Repayment of borrowings | (15,777,146) | (18,089,724) | (21,608,182) |
| Cash inflow (outflow) from financing activities | 15,109,334 | 38,306,973 | 5,690,194 |
| | | | |
| Net (decrease) / increase in cash held | (64,163,815) | (4,962,409) | (17,409,828) |
| | | | |
| Cash at beginning of the financial year | 259,098,856 | 194,935,041 | 189,972,632 |
| Cash at the end of the financial year | 194,935,041 | 189,972,632 | 172,562,804 |

Budget 2011/12

Statement of Changes in Equity

| | 30/06/2012 | 30/06/2013 | 30/06/2014 |
|---------------------------------------|----------------------|----------------------|----------------------|
| | \$ | \$ | \$ |
| Retained Surplus | | | |
| Opening balance | 3,817,677,440 | 3,936,557,568 | 4,033,167,786 |
| Net operating surplus | 90,555,821 | 85,221,516 | 105,145,409 |
| Transfer to reserves | (18,000,000) | (18,041,624) | (18,000,000) |
| Transfer from reserves | 46,324,307 | 29,430,326 | 31,604,460 |
| Closing Balance | 3,936,557,568 | 4,033,167,786 | 4,151,917,655 |
| Asset Revaluation Surplus | | | |
| Opening balance | 738,077,429 | 754,652,554 | 860,594,845 |
| Increase in asset revaluation surplus | 16,575,125 | 105,942,291 | 68,756,599 |
| Closing Balance | 754,652,554 | 860,594,845 | 929,351,444 |
| Other Reserves | | | |
| Opening balance | 196,152,626 | 167,828,319 | 156,439,617 |
| Transfer to reserves | 18,000,000 | 18,041,624 | 18,000,000 |
| Transfer from reserves | (46,324,307) | (29,430,326) | (31,604,460) |
| Closing Balance | 167,828,319 | 156,439,617 | 142,835,157 |
| | | | |
| Total Community Equity | 4,859,038,441 | 5,050,202,248 | 5,224,104,256 |

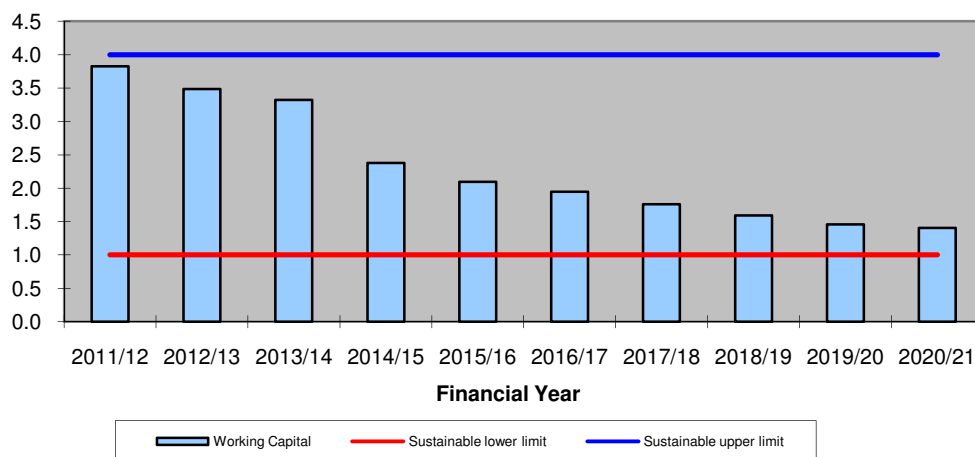
Budget 2011/12

Measures of Financial Sustainability

In accordance with s99(3) of the Local Government (Finance, Plans and Reporting) Regulation 2010, the Council is required to disclose in the budget certain measures of financial sustainability. The Department of Local Government and Planning state the definition of sustainable Local Government in Queensland as being, 'a local government is financially sustainable if the local government is able to maintain its financial capital and infrastructure capital over the long term'. To ensure the Council continues along the path of financial sustainability into the future, key long term strategic plans are developed and integrated together, from which the Council can demonstrate a strategy is in place to manage the financial implications of its long term planning.

The six financial sustainability measures cover the period of the annual budget plus the next nine financial years (10 years in total). The targets indicated in each graph are sourced from the 'Financial management (sustainability) guideline 2011' which is available from the website of The Department of Local Government and Planning.

Working Capital Ratio



INDICATOR
Working Capital Ratio

DESCRIPTION
Demonstrates the extent to which Council has liquid assets available to meet short term debt obligations.

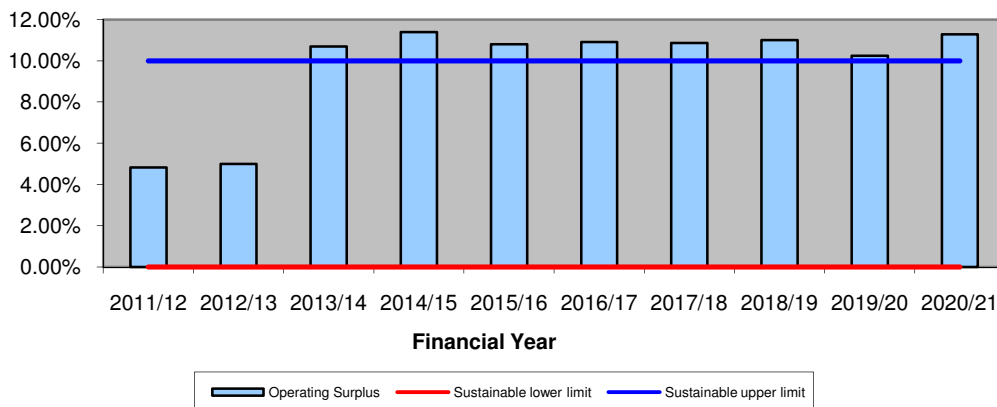
MEASURE
Numerator - Current Assets
Denominator - Current Liabilities
Expressed as a ratio

TARGET
Between 1 and 4

Commentary

The desired target is 1 or greater. Over the ten year forecast period the ratio decreases from just under 4.0 to approximately 1.5 and this is due to cash holdings of the Council decreasing due to the large amount of capital expenditure planned over the next ten years. The ratio remains above minimum target of 1.0 in every year and indicates the ratio is at an acceptable level.

Operating Surplus Ratio



INDICATOR
Operating Surplus Ratio

DESCRIPTION
Demonstrates the extent to which operating revenues cover operational expenses only or are available for capital purposes.

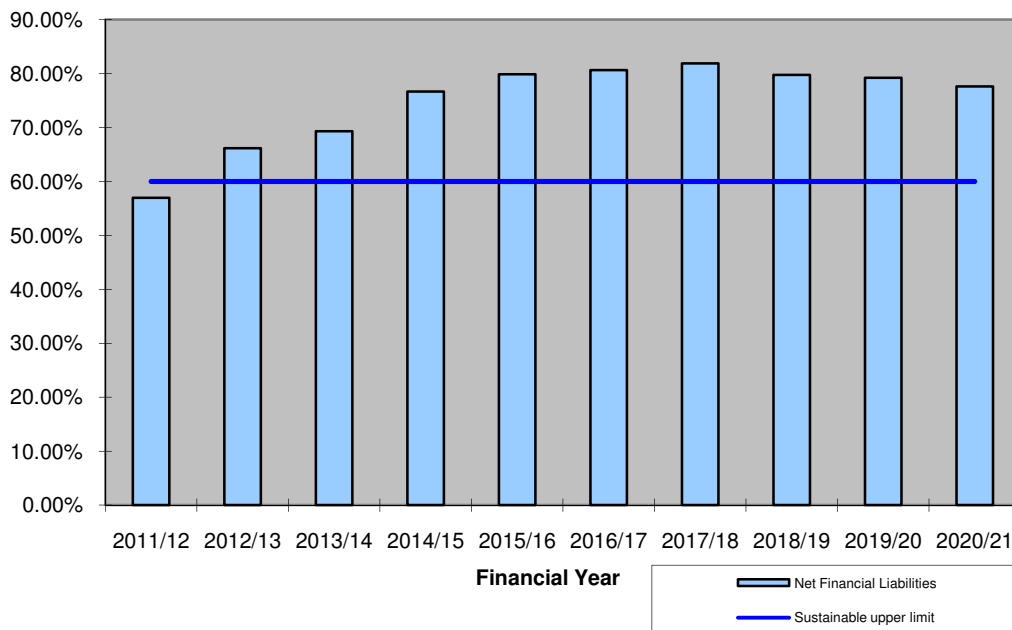
MEASURE
Numerator - Net Operating Surplus (Deficit)
Denominator - Operating Revenue

TARGET
Between 0% and 10%

Commentary

Council is forecasting an operating surplus in each of the ten years. Operating surpluses result in a positive operating surplus ratio (as indicated in the graph). A positive ratio (above 0%) indicates that recurring operating revenue exceeds recurring operating expenses and this facilitates utilising operating surpluses in assisting in funding capital expenditure. This results in less reliance to borrow money to fund capital expenditure and thus reduces Council debt. The positive operating surplus ratio of Council for the entire ten year period is a strong indicator of long term sustainability.

Net Financial Asset / Liability Ratio



INDICATOR

Net Financial Asset / Liability Ratio

DESCRIPTION

Demonstrates the extent to which the net financial liabilities of Council can be serviced by its operating revenues.

MEASURE

Numerator - Total Liabilities less Current Assets
Denominator - Operating Revenue

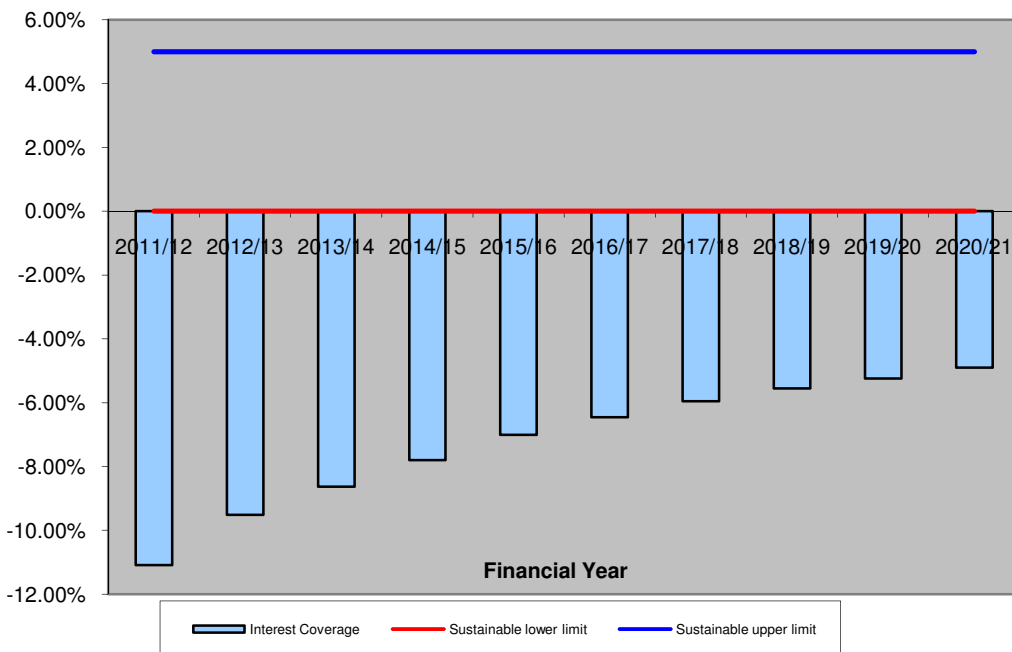
TARGET

Not greater than 60%

Commentary

This ratio indicates Council exceeds the desired target range from 2012/13 onwards and reflects a greater reliance on its operating revenues to meet financial liabilities. Despite this, given the large size of Council's operating revenue base and its relatively stable level of total liabilities across the ten year forecast period (the ratio peaks in 2017/18 and then slowly declines) there is no undue pressure on Council in the long term in meeting its financial liabilities as they fall due.

Interest Coverage Ratio



INDICATOR

Interest Coverage Ratio

DESCRIPTION

Demonstrates the extent to which operating revenues are being used to meet the financing charges associated with debt servicing obligations.

MEASURE

Numerator - Net Interest Expense
Denominator - Operating Revenue

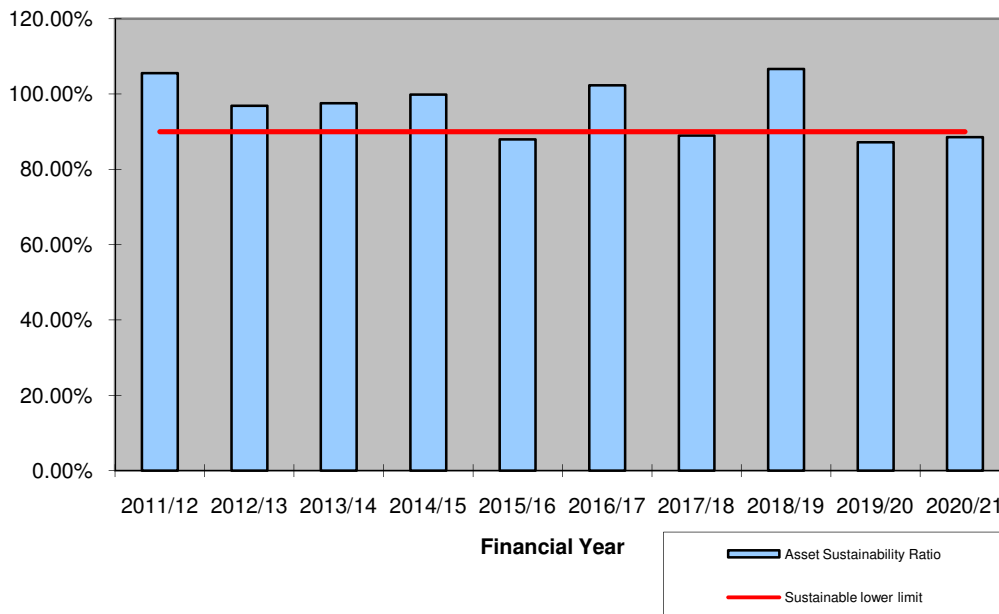
TARGET

Between 0% and 5%

Commentary

This ratio indicates an exceptionally positive outcome for Council across the 10 year forecast period. A negative percentage as indicated in the graph signifies that Council derives more interest income from investments than it incurs on paying interest on debt.

Asset Sustainability Ratio



INDICATOR

Asset Sustainability Ratio

DESCRIPTION

Demonstrates whether Council is renewing infrastructure assets at the same rate that it is wearing out its overall stock of assets

MEASURE

Numerator - Capital Expenditure on replacement assets
Denominator - Depreciation Expense

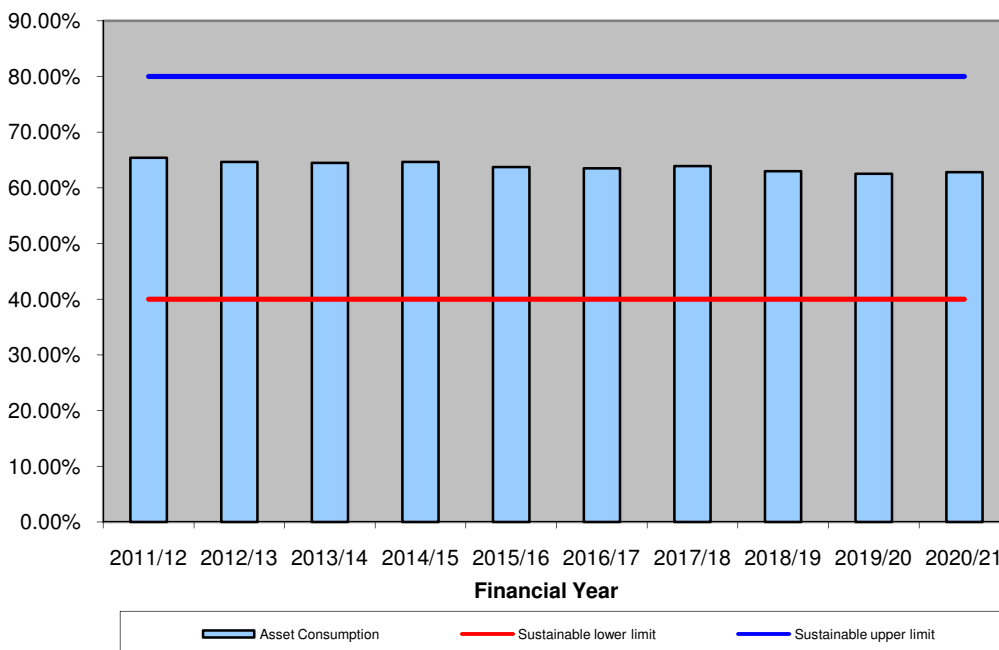
TARGET

Greater than 90%

Commentary

Capital expenditure can broadly be classified as New (building something entirely new) or renewal (replacing an old asset with a new one). This ratio measures how much capital expenditure goes toward replacing existing assets each year when divided by depreciation expense. As the ten year forecast indicates Council's ratio is around the target of 90% or better and highlights that infrastructure assets are being replaced in an appropriate timeframe.

Asset Consumption Ratio



INDICATOR

Asset Consumption Ratio

DESCRIPTION

Demonstrates the aged condition of Council's physical stock of assets by looking at the written down current value of assets relative to their as new value.

MEASURE

Numerator - Assets Written Down Value
Denominator - Gross Current Replacement Cost

TARGET

Between 40% and 80%

Commentary

Throughout the ten year forecast period the Council's ratio remains within the target range of 40% to 80%. A ratio above 80% indicates that assets are being replaced earlier than required, whilst a ratio below 40% indicates assets are run down and not being replaced within an acceptable time period. The ratio indicates Council is around the median on the targeted range and is replacing its assets on average at the earliest possible time it should be.

Budget 2011/12

Additional Legislative Disclosures

In accordance with s99(4) of the Local Government (Finance, Plans and Reporting) Regulation 2010, the Council is required to report the following information in regards to the estimated figures contained within the budget in relation to its participation in Unitywater as well as disclose any other incomes or costs that occur between Council and Unitywater.

| | 2011/12 | 2012/13 | 2013/14 |
|---|---------------------|---------------------|---------------------|
| Participant Income that Council will receive from Unitywater | \$ | \$ | \$ |
| Estimated Profits of Unitywater paid to Council | 24,500,000 | 25,281,550 | 26,088,031 |
| Estimated Tax Equivalents of Unitywater paid to Council | 7,300,000 | 7,532,870 | 7,773,169 |
| Interest on Senior Debt of Unitywater paid to Council | 24,900,000 | 24,900,000 | 24,900,000 |
| Interest on Subordinated Debt of Unitywater paid to Council | 22,500,000 | 22,500,000 | 22,500,000 |
| Total Participation Returns from Unitywater | 79,200,000 | 80,214,420 | 81,261,200 |
| Less Costs to service Participation | | | |
| Interest Expense on Water related debt held and paid by Council | (16,523,713) | (15,800,735) | (15,030,314) |
| Redemption Payments on Water related debt held and paid by Council | (11,017,230) | (11,740,208) | (12,510,629) |
| Water subsidy paid to Unitywater | (23,700,000) | (24,309,101) | 0 |
| Total Participation Costs incurred by Council with Unitywater | (51,240,943) | (51,850,044) | (27,540,943) |
| Net returns based on Participation with Unitywater | 27,959,057 | 28,364,376 | 53,720,257 |
| Estimated Traditional Returns from MB Water (Moreton Bay Water) | 38,036,000 | 39,249,348 | 41,792,706 |
| Increase/(decrease) in water returns - Unitywater compared to MB Water | (10,076,943) | (10,884,972) | 11,927,551 |
| Other incomes that Council will receive from Unitywater | | | |
| Service level agreement for Records Management paid to Council | 1,200 | 0 | 0 |
| Service level agreement for Information Technology paid to Council | 960,000 | 0 | 0 |
| Service level agreement for Development Services paid to Council | 96,000 | 0 | 0 |
| General Rates and Waste Utility Charges of Unitywater paid to Council | 11,935 | 12,514 | 13,758 |
| Interest on Working Capital loan of Unitywater paid to Council | 1,144,000 | 876,000 | 590,000 |
| Redemption of Working Capital loan of Unitywater paid to Council | 3,908,937 | 4,181,039 | 4,472,083 |
| Costs that Council will pay to Unitywater | | | |
| Maintenance services for Council owned sewerage pump stations | 418,770 | 429,533 | 441,286 |
| General electrical services on assets owned by Council | 9,500 | 9,744 | 10,011 |
| Water access charges | 413,280 | 423,901 | 435,501 |
| Water Consumption Charges | 779,700 | 799,739 | 821,622 |
| Sewerage Charges | 1,301,000 | 1,334,436 | 1,370,951 |
| Trade Waste Charges | 30,000 | 30,771 | 31,613 |

In accordance with s99(5) and s99(6) of the Local Government (Finance, Plans and Reporting) Regulation 2010, the Council is required to report the following information; The total value of the change, expressed as a percentage in the rates and utility charges levied for the financial year (2011/12) compared to the rates and utility charges levied in the previous budget (2010/11). The calculation of this percentage for a financial year excludes rebates and discounts applicable on rates and utility charges.

| | Adopted Budget 2010/11 | Adopted Budget 2011/12 | % Change from 2010/11 to 2011/12 |
|--|---------------------------|---------------------------|--|
| Gross Rates and Utility Charges | 199,575,224 | 211,124,103 | 5.79% |
| Gross Rates and Utility Charges (excluding GROWTH) | 199,575,224 | 208,624,103 | 4.53% |

An important factor to consider when assessing the percentage change is that Council estimates an amount of rates revenue that is attributable to "GROWTH". Growth is the revenue that occurs as new properties (be it residential or commercial) are levied rates and utility charges for the first time in 2011/12. Council estimates growth to be in the amount of \$2.5 million for 2011/12.

Growth in rate revenue distorts the percentage change comparison as Council now has more properties to levy rates against in 2011/12 as compared to 2010/11. A more accurate percentage change comparison is when new ratepayers (growth) being levied rates for the first time in 2011/12 are excluded. This results in a comparison where the 2010/11 rate revenue is compared on equal terms to the 2011/12 rate revenue.

One further point of note is that the percentage change is a combined increase across all types of differential general rating categories, special charges and waste utility charges as defined in the Council's revenue statement (included in this budget). Council has in total 233 differential general rating categories (examples being, residential properties, commercial properties, agricultural properties, hotels, shopping centres, retirement villages and many more) and a number of different special charges and waste utility charges which it levies.

Budget 2011/12

Statement of Activities to which the Code of Competitive Conduct Applies

| TYPE 3 - ACTIVITIES | Family Day Care | Birralee Child Care Centre | Bongaree Caravan Park |
|---|-----------------|----------------------------|-----------------------|
| | \$ | \$ | \$ |
| Revenues for services provided to Moreton Bay Regional Council | Nil | Nil | Nil |
| Revenues for services provided to clients other than Moreton Bay Regional Council | 568,484 | 1,107,500 | 1,455,300 |
| less: Operating Expenses | (561,097) | (1,097,085) | (899,018) |
| Surplus/(Deficit) | 7,387 | 10,415 | 556,282 |
| | | | |

Statement of Community Service Obligations for Type 3 Activities

No obligations exist.

Budget and Operational Plan by Service

Social and community wellbeing: A community that takes pride in the region

Outcome: Safe and harmonious communities with high public health standards

Cost Code: 3006 Emergency Management

Provides planning, preparation, response and recovery activities for community emergencies.

Responsible Officer: Director Engineering, Construction and Maintenance

| Code | KPI Description | Target | Units |
|------|---|--------|-------|
| 1 | Hours of emergency management training undertaken | 200 | hours |
| 2 | Number of exercises conducted | 4 | # |
| 3 | Percentage of total operating projects completed | 100 | % |
| 4 | Percentage of total capital projects completed | 100 | % |

| | Budget 2011/2012 |
|----------------------------------|---------------------|
| Operating Revenue | (9,500) |
| Operating Expenditure | 363,689 |
| Operational Projects Revenue | (172,850) |
| Operational Projects Expenditure | 271,700 |

Cost Code: 6004 Environmental Health

Provides community response, inspection and monitoring, and public health services.

Responsible Officer: Manager Environmental Health

| Code | KPI Description | Target | Units |
|------|--|--------|---------|
| 1 | Animal Management - Customer requests responded to within 5 business days | 95 | % |
| 2 | Regulated Parking - Number of random patrols undertaken in designated areas | 39 | patrols |
| 3 | Environment and Health Licensing - Customer requests responded to within 5 working days | 95 | % |
| 4 | Pest Management - Customer requests responded to within 3 business days | 95 | % |
| 5 | Cemeteries - Burials completed within 24 hours of Funeral Director's nominated timeframe | 95 | % |
| 6 | Immunisation - Vaccinations rates exceeding the State average by at least 1% | 85 | % |
| 7 | Percentage of total operating projects completed | 100 | % |
| 8 | Percentage of total capital projects completed | 100 | % |

| | Budget 2011/2012 |
|----------------------------------|---------------------|
| Operating Revenue | (4,847,500) |
| Operating Expenditure | 6,962,897 |
| Operational Projects Expenditure | 90,000 |
| Capital Expenditure | 870,000 |

Social and community wellbeing: A community that takes pride in the region

Outcome: Connected and active communities with high quality facilities and support services

Cost Code: 4003 Libraries

Provides library and information services including learning and leisure programs.

Responsible Officer: Manager Customer Services

| Code | KPI Description | Target | Units |
|------|--|--------|-------|
| 1 | Planned library programs delivered | 90 | % |
| 2 | Customer satisfaction with branch library services | 90 | % |
| 3 | Percentage of total operating projects completed | 100 | % |
| 4 | Percentage of total capital projects completed | 100 | % |

| | Budget 2011/2012 |
|----------------------------------|------------------|
| Operating Revenue | (1,925,564) |
| Operating Expenditure | 8,819,397 |
| Operational Projects Expenditure | 25,000 |
| Capital Expenditure | 10,836,500 |

Cost Code: 4004 Community Services

Provides Government grant funded community services for the aged, children and people with a disability.

Responsible Officer: Manager Community Services, Arts and Heritage

| Code | KPI Description | Target | Units |
|------|---|--------|-------|
| 1 | Pine Rivers Family Day Care - 30,000 hours billed | 100 | % |
| 2 | Birralee Child Care Centre - Percentage of available places filled | 90 | % |
| 3 | Pine Rivers Community Assisted Transport - 6,670 one way client transport trips (26,682 p.a) | 100 | % |
| 4 | Pine Rivers Home Assist Secure - 1,682 hours of home maintenance services (6,730 p.a) | 100 | % |
| 5 | Pine Rivers Disability Program - 9,394 hours of centre based care provided per quarter (37,579 p.a) | 100 | % |
| 6 | Pine Rivers Respite Service - 13,269 units of centre based care provided per quarter (53,078 p.a) | 100 | % |
| 7 | Percentage of total operating projects completed | 100 | % |
| 8 | Percentage of total capital projects completed | 100 | % |

| | Budget 2011/2012 |
|-----------------------|------------------|
| Operating Revenue | (6,239,884) |
| Operating Expenditure | 6,411,248 |

Social and community wellbeing: A community that takes pride in the region

Cost Code: 4005 Community Planning and Development

Undertakes community planning projects and activities that support and build the capacity of community groups.

Responsible Officer: Manager Community Services, Arts and Heritage

| Code | KPI Description | Target | Units |
|------|--|--------|---------------------------------|
| 1 | Planned community development activities progressed/completed | 90 | % |
| 2 | Number of community projects/activities supported per round through the community grants program | 45 | projects / activities per round |
| 3 | Annual attendance at community education and training workshops | 200 | number of workshop participants |
| 4 | Percentage of total operating projects completed | 100 | % |
| 5 | Percentage of total capital projects completed | 100 | % |

| | Budget 2011/2012 |
|------------------------------------|---------------------|
| Operating Revenue | (116,630) |
| Operating Expenditure | 2,426,214 |
| Operational Projects Expenditure | 41,000 |
| Operational Reserve Appropriations | (30,000) |

Cost Code: 4006 Sports and Recreation

Undertakes planning and provides support and promotion of sport and recreation programs, activities and facilities.

Responsible Officer: Manager Community Facilities, Sport & Recreation

| Code | KPI Description | Target | Units |
|------|--|--------|-------|
| 1 | Minor Facility Funding Program budget expended | 75 | % |
| 2 | Participation rate in sport and recreation programs | 90 | % |
| 3 | Planned sport and recreation development projects progressed/completed | 80 | % |
| 4 | Percentage of total operating projects completed | 100 | % |
| 5 | Percentage of total capital projects completed | 100 | % |

| | Budget 2011/2012 |
|----------------------------------|---------------------|
| Operating Revenue | (217,500) |
| Operating Expenditure | 1,917,649 |
| Operational Projects Expenditure | 15,000 |
| Capital Revenue | (170,857) |
| Capital Expenditure | 12,622,000 |

Social and community wellbeing: A community that takes pride in the region

Cost Code: 4007 Community Facilities

Provides community meeting and activity spaces and leisure centres.

Responsible Officer: Manager Community Facilities, Sport & Recreation

| Code | KPI Description | Target | Units |
|-------------|--|---------------|--------------|
| 1 | Increase usage targets at four major community centres | 10 | % |
| 2 | Increase in visitation numbers at swimming pools | 10 | % |
| 3 | Number of swimming pool risk assessments completed | 44 | # |
| 4 | Percentage of total operating projects completed | 100 | % |
| 5 | Percentage of total capital projects completed | 100 | % |

| | Budget 2011/2012 |
|----------------------------------|-----------------------------|
| Operating Revenue | (1,488,574) |
| Operating Expenditure | 4,178,839 |
| Operational Projects Revenue | (24,000) |
| Operational Projects Expenditure | 24,000 |
| Capital Expenditure | 1,510,000 |

Social and community wellbeing: A community that takes pride in the region

Outcome: Vibrant and creative communities where culture, diversity and heritage are valued

Cost Code: 4001 Cultural Services

Provides cultural venues and undertake art, culture and heritage development activities.

Responsible Officer: Manager Community Services, Arts and Heritage

| Code | KPI Description | Target | Units |
|------|---|--------|--------------|
| 1 | Increase in visitation numbers across all cultural venues | 10 | % |
| 2 | Number of Regional Arts Development Fund applications received per year | 60 | applications |
| 3 | Number of event bookings for the Cultural Centre (Matthew Flinders Theatre) as a percentage of total available bookings | 85 | % |
| 4 | Percentage of total operating projects completed | 100 | % |
| 5 | Percentage of total capital projects completed | 100 | % |

| | Budget 2011/2012 |
|----------------------------------|---------------------|
| Operating Revenue | (1,080,900) |
| Operating Expenditure | 3,491,249 |
| Operational Projects Expenditure | 32,000 |
| Capital Expenditure | 83,000 |

Cost Code: 4002 Festivals and Events

Delivers Council's corporate calendar of events through corporate and community partnerships.

Responsible Officer: Manager Events and Tourism

| Code | KPI Description | Target | Units |
|------|---|--------|-------|
| 1 | Increase in attendance at signature events | 10 | % |
| 2 | Customer satisfaction with local, regional and signature events | 80 | % |
| 3 | Planned tourism activities progressed/completed | 85 | % |
| 4 | Increase in the recognition of Moreton Bay region through visitor awareness surveys | 20 | % |
| 5 | Percentage of total operating projects completed | 100 | % |
| 6 | Percentage of total capital projects completed | 100 | % |

| | Budget 2011/2012 |
|----------------------------------|---------------------|
| Operating Revenue | (862,255) |
| Operating Expenditure | 3,725,055 |
| Operational Projects Expenditure | 90,000 |

Our environment: A sustainable environment for all

Outcome: Sustainable management and protection of the natural environment

Cost Code: 6008 Environment - Community Support and Engagement Programs

Provides environmental education and activities in schools and the community.

Responsible Officer: Manager Environmental Planning and Compliance

| Code | KPI Description | Target | Units |
|------|---|--------|-------|
| 1. | New registrations in voluntary conservation programs approved annually | 30 | # |
| 2. | Number of school children and adult residents reached through planned environmental activities annually | 15,000 | # |
| 3 | Percentage of total operating projects completed | 100 | % |
| 4 | Percentage of total capital projects completed | 100 | % |

| | Budget 2011/2012 |
|-----------------------|------------------|
| Operating Revenue | (38,200) |
| Operating Expenditure | 1,682,192 |

Cost Code: 6010 Environmental Monitoring

Provides environmental monitoring, research and reporting activities.

Responsible Officer: Manager Environmental Planning and Compliance

| Code | KPI Description | Target | Units |
|------|--|--------|-------|
| 1. | Planned flora and fauna habitat activities completed within defined timeframes | 90 | % |
| 2. | Planned streams and catchment activities completed within defined timeframes | 90 | % |
| 3. | Planned climate change mitigation strategies completed within defined timeframes | 90 | % |
| 4 | Percentage of total operating projects completed | 100 | % |
| 5 | Percentage of total capital projects completed | 100 | % |

| | Budget 2011/2012 |
|----------------------------------|------------------|
| Operating Expenditure | 355,500 |
| Operational Projects Expenditure | 130,000 |

Our environment: A sustainable environment for all

Outcome: Sustainable development through high quality planning and building outcomes

Cost Code: 5001 Development Services

Provides advice and assessment of development applications.

Responsible Officer: Manager Development Services

| Code | KPI Description | Target | Units |
|------|---|--------|-------|
| 01 | Development services customer requests completed within 3 business days | 100 | % |
| 02 | Decision Notices issued within 5 business days | 100 | % |
| 03 | Operational Works applications decided within 20 business days | 75 | % |
| 04 | Development (MCU/RAL) applications decided within 20 business days | 75 | % |
| 05 | Non IDAS applications decided within 5 business days | 100 | % |
| 06 | Compliance Action Notices issued within 10 business days | 100 | % |
| 07 | Planning & Development Certificates issued within regulatory timeframes (Ltd 5bds; Std 10bds; Full 30bds) | 100 | % |
| 08 | Initial Environmental Health Licences issued within regulatory timeframes | 100 | % |
| 09 | Percentage of total capital projects completed | 100 | % |
| 10 | Percentage of total operating projects completed | 100 | % |

| | Budget 2011/2012 |
|----------------------------------|---------------------|
| Operating Revenue | (8,640,000) |
| Operating Expenditure | 7,061,764 |
| Operational Projects Revenue | (240,000) |
| Operational Projects Expenditure | 138,682 |

Cost Code: 6012 Plumbing and Building Control

Provides advice and assessment of plumbing and statutory building applications in addition to development compliance functions.

Responsible Officer: Manager Environmental Planning and Compliance

| Code | KPI Description | Target | Units |
|------|--|--------|-------|
| 1 | Referrals (from certifiers) assessed within statutory timeframes | 100 | % |
| 2 | Customer requests on development matters completed within defined timeframes | 90 | % |
| 3 | Plumbing assessments completed within statutory timeframes | 100 | % |
| 4 | Percentage of total operating projects completed | 100 | % |
| 5 | Percentage of total capital projects completed | 100 | % |

| | Budget 2011/2012 |
|-----------------------|---------------------|
| Operating Revenue | (5,668,500) |
| Operating Expenditure | 4,362,086 |

Our environment: A sustainable environment for all

Outcome: Sustainable and innovative waste management practices

Cost Code: 1017 Waste Management

Provides sustainable and cost-effective solid waste management services.

Responsible Officer: Manager Waste Services

| <i>Code</i> | <i>KPI Description</i> | <i>Target</i> | <i>Units</i> |
|-------------|--|---------------|--------------|
| 1 | Kerbside waste and recyclable waste bins collected as scheduled | 99 | % |
| 2 | Total tonnage of general and recyclable waste collected from kerbside that is recycled | 20 | % |
| 3 | Total tonnage of waste collected at waste facilities from residential and commercial premises (excluding kerbside collection) that is recycled | 45 | % |
| 4 | Percentage of total operating projects completed | 100 | % |
| 5 | Percentage of total capital projects completed | 100 | % |

| | Budget 2011/2012 |
|----------------------------------|-----------------------------|
| Operating Revenue | (7,151,000) |
| Operating Expenditure | 25,717,913 |
| Operational Projects Expenditure | 20,000 |
| Capital Expenditure | 5,112,000 |
| Capital Reserve Appropriations | (2,695,384) |

Regional and economic development: A region of opportunity

Outcome: Business, investment and tourism opportunities to support the growing region

Cost Code: 4009 Caravan Parks

Provision and contract management of caravan park facilities.

Responsible Officer: Manager Community Facilities, Sport & Recreation

| Code | KPI Description | Target | Units |
|------|--|--------|-------|
| 1 | Tourist occupancy rate across all caravan parks | 75 | % |
| 2 | Percentage of total operating projects completed | 100 | % |
| 3 | Percentage of total capital projects completed | 100 | % |

| | Budget 2011/2012 |
|-----------------------|---------------------|
| Operating Revenue | (1,815,300) |
| Operating Expenditure | 1,604,300 |
| Capital Expenditure | 465,000 |

Cost Code: 5008 Economic Development and Business Support

Engages with business and industry to promote investment and job creation in the region.

Responsible Officer: Director Community & Environmental Services

| Code | KPI Description | Target | Units |
|------|--|--------|-------|
| 1 | Better Business Events - Overall satisfaction level on the delivery of quality business events and workshops | 85 | % |
| 2 | Business Engagement - Number of existing regional businesses engaged | 150 | # |
| 3 | Investment Publications and Media - Number of investment attraction publications and media developed | 4 | # |
| 4 | Partnership Working - Number of meeting/programs working with State, Federal and other partner | 8 | # |
| 5 | Workforce Development - Number of meeting/programs liaising and supporting workforce development partners | 6 | # |
| 6 | Percentage of total operating projects completed | 100 | % |
| 7 | Percentage of total capital projects completed | 100 | % |

| | Budget 2011/2012 |
|-----------------------|---------------------|
| Operating Revenue | (65,000) |
| Operating Expenditure | 597,861 |

Regional and economic development: A region of opportunity

Outcome: Infrastructure to support the growing region

Cost Code: 2000 Engineering, Construction and Maintenance Support

Provides corporate support to the Engineering, Constructions and Maintenance Division, and undertakes planning and delivery of all Council infrastructure.

Responsible Officer: Director Engineering, Construction and Maintenance

| Code | KPI Description | Target | Units |
|------|---|--------|-------|
| 1 | Capital planning program completed for subsequent financial year | 75 | % |
| 2 | Annual capital works program completed | 90 | % |
| 3 | Operating projects that are being delivered on target | 90 | % |
| 4 | Customer requests addressed within the set response time | 90 | % |
| 5 | Successful delivery of Operational Plan 2011/12 outputs in accordance with stated KPIs and Council requirements | 90 | % |

| | Budget 2011/2012 |
|------------------------------------|---------------------|
| Operating Revenue | (1,015,515) |
| Operating Expenditure | 16,460,616 |
| Operational Projects Revenue | (420,000) |
| Operational Projects Expenditure | 2,035,000 |
| Capital Expenditure | 3,000,000 |
| Operational Reserve Appropriations | (809,633) |

Cost Code: 3001 Roads and Drainage

Provides maintenance, construction and renewal services for Council roads and drainage infrastructure.

Responsible Officer: Manager Asset Maintenance

| Code | KPI Description | Target | Units |
|------|--|--------|-------|
| 1 | Programmed roads and drainage maintenance activities completed in accordance with schedule | 90 | % |
| 2 | Percentage of total operating projects completed | 100 | % |
| 3 | Percentage of total capital projects completed | 100 | % |

| | Budget 2011/2012 |
|----------------------------------|---------------------|
| Operating Revenue | (10,000) |
| Operating Expenditure | 16,652,328 |
| Operational Projects Revenue | (2,100,000) |
| Operational Projects Expenditure | 2,658,000 |
| Capital Revenue | (11,248,250) |
| Capital Expenditure | 78,579,200 |
| Capital Reserve Appropriations | (2,743,000) |

Regional and economic development: A region of opportunity

Cost Code: 3002 Maritime Facilities

Provides maintenance services for Council maritime infrastructure.

Responsible Officer: Manager Asset Maintenance

| Code | KPI Description | Target | Units |
|------|---|--------|-------|
| 1 | Programmed maritime facilities maintenance activities completed in accordance with schedule | 90 | % |
| 2 | Percentage of total operating projects completed | 100 | % |
| 3 | Percentage of total capital projects completed | 100 | % |

| | Budget 2011/2012 |
|----------------------------------|---------------------|
| Operating Expenditure | 331,854 |
| Operational Projects Expenditure | 250,000 |
| Capital Expenditure | 2,943,000 |

Cost Code: 3004 Parks, Gardens and Reserves

Provides maintenance services for Council parks, gardens and reserves.

Responsible Officer: Manager Asset Maintenance

| Code | KPI Description | Target | Units |
|------|---|--------|-------|
| 1 | Programmed parks maintenance activities completed in accordance with schedule | 90 | % |
| 2 | Parks customer requests completed within level of service timeframes | 90 | % |
| 3 | Playground inspections undertaken in accordance with schedule | 90 | % |
| 4 | Percentage of total operating projects completed | 100 | % |
| 5 | Percentage of total capital projects completed | 100 | % |

| | Budget 2011/2012 |
|----------------------------------|---------------------|
| Operating Revenue | (480,000) |
| Operating Expenditure | 33,259,152 |
| Operational Projects Revenue | (209,760) |
| Operational Projects Expenditure | 605,437 |
| Capital Revenue | (3,000,000) |
| Capital Expenditure | 8,892,500 |

Regional and economic development: A region of opportunity

Cost Code: 3005 Buildings and Facilities

Provides maintenance services for Council buildings and facilities.

Responsible Officer: Buildings & Facilities Manager

| Code | KPI Description | Target | Units |
|------|--|--------|-------|
| 1 | Customer satisfaction with graffiti removal service | 90 | % |
| 2 | Programmed buildings and facilities maintenance activities completed in accordance with schedule | 90 | % |
| 3 | Graffiti removal requests completed in accordance with timeframes | 90 | % |
| 4 | Percentage of total operating projects completed | 100 | % |
| 5 | Percentage of total capital projects completed | 100 | % |

| | Budget 2011/2012 |
|----------------------------------|---------------------|
| Operating Revenue | (14,000) |
| Operating Expenditure | 11,019,719 |
| Operational Projects Expenditure | 70,000 |
| Capital Expenditure | 3,323,000 |

Outcome: Balanced regional planning to support the growing region

Cost Code: 5004 Strategic Planning

Provides and implements a sustainable development framework to deliver effective and efficient growth management strategies across the region.

Responsible Officer: Manager Strategic Planning

| Code | KPI Description | Target | Units |
|------|--|--------|-------|
| 1 | Strategic land use and infrastructure planning information requests responded to within 10 business days | 90 | % |
| 2 | Planned strategic land use and infrastructure planning activities progressed/completed | 90 | % |
| 3 | Percentage of total operating projects milestones completed | 100 | % |
| 4 | Percentage of total capital projects milestones completed | 100 | % |

| | Budget 2011/2012 |
|----------------------------------|---------------------|
| Operating Revenue | (531,500) |
| Operating Expenditure | 3,654,399 |
| Operational Projects Revenue | (1,000,000) |
| Operational Projects Expenditure | 1,475,000 |
| Capital Expenditure | 20,754,500 |

Governance and leadership: Serving our community with integrity, pride and accountability

Outcome: Responsive and accessible customer services to the community

Cost Code: 7005 Communication

Provides corporate communication through engagement with the media, corporate publications and other marketing services.

Responsible Officer: Manager Communications

| Code | KPI Description | Target | Units |
|------|---|--------|-------|
| 1 | Council media releases utilised by media organisations | 80 | % |
| 2 | Publish and distribute 8 editions per annum of Moreton Living across the region | 100 | % |
| 3 | Percentage of total operating projects completed | 100 | % |
| 4 | Percentage of total capital projects completed | 100 | % |

| | Budget 2011/2012 |
|----------------------------------|---------------------|
| Operating Expenditure | 1,219,056 |
| Operational Projects Revenue | (100,000) |
| Operational Projects Expenditure | 200,000 |

Cost Code: 7006 Customer Services

Provides services to customers through Council's call centre, service centres and records processing section.

Responsible Officer: Manager Customer Services

| Code | KPI Description | Target | Units |
|------|--|--------|-------|
| 1 | Customer satisfaction with Call Centre service | 90 | % |
| 2 | Customer calls resolved at the first point of contact | 80 | % |
| 3 | Customer satisfaction with Customer Service Centre service | 90 | % |
| 4 | Customer enquiries resolved at the first point of contact | 80 | % |
| 5 | Percentage of total operating projects completed | 100 | % |
| 6 | Percentage of total capital projects completed | 100 | % |

| | Budget 2011/2012 |
|----------------------------------|---------------------|
| Operating Revenue | (3,000) |
| Operating Expenditure | 5,628,814 |
| Operational Projects Expenditure | 7,500 |
| Capital Expenditure | 20,000 |

Governance and leadership: Serving our community with integrity, pride and accountability

Outcome: Strong leadership and governance that upholds corporate values and builds trust within the community

Cost Code: 1000 CEO's Office

Provides overall leadership and coordination of Council activities.

Responsible Officer: Chief Executive Officer

| Code | KPI Description | Target | Units |
|-------------|---|---------------|--------------|
| 1 | Compliance with statutory and corporate requirements for Council meetings and decision making | 100 | % |
| 2 | Percentage of total operating projects completed | 100 | % |
| 3 | Percentage of total capital projects completed | 100 | % |

| | Budget 2011/2012 |
|----------------------------------|-----------------------------|
| Operating Revenue | (6,817,600) |
| Operating Expenditure | 2,243,599 |
| Operational Projects Expenditure | 75,000 |
| Capital Expenditure | 625,000 |

Cost Code: 1002 Governance

Provides support to corporate decision-making and policy formulation.

Responsible Officer: Chief Executive Officer

| Code | KPI Description | Target | Units |
|-------------|--|---------------|--------------|
| 1 | Compliance with statutory timeframes for Right To Information applications | 100 | % |
| 2 | Internal audit plan progressed as scheduled | 100 | % |
| 3 | Audit recommendations accepted by clients | 90 | % |
| 4 | Percentage of total operating projects completed | 100 | % |
| 5 | Percentage of total capital projects completed | 100 | % |

| | Budget 2011/2012 |
|-----------------------|-----------------------------|
| Operating Revenue | (6,000) |
| Operating Expenditure | 1,656,321 |

Governance and leadership: Serving our community with integrity, pride and accountability

Cost Code: 4000 Community and Environmental Services Support

Provides corporate support to the Community and Environmental Services Division.

Responsible Officer: Director Community & Environmental Services

| Code | KPI Description | Target | Units |
|------|---|--------|-------|
| 1 | Successful delivery of Operational Plan 2011/12 outputs in accordance with stated KPIs and Council requirements | 90 | % |
| 2 | Percentage of total operating projects completed | 100 | % |
| 3 | Percentage of total capital projects completed | 100 | % |

| | | Budget 2011/2012 |
|-----------------------|--|---------------------|
| Operating Expenditure | | 429,023 |

Cost Code: 5000 Strategic Planning and Development Support

Provides corporate support to the Strategic Planning and Development Division.

Responsible Officer: Director Strategic Planning & Development

| Code | KPI Description | Target | Units |
|------|---|--------|-------|
| 1 | Successful delivery of Operational Plan 2011/12 outputs in accordance with stated KPIs and Council requirements | 90 | % |
| 2 | Percentage of total operating projects completed | 100 | % |
| 3 | Percentage of total capital projects completed | 100 | % |

| | | Budget 2011/2012 |
|-----------------------|--|---------------------|
| Operating Expenditure | | 376,334 |

Cost Code: 7000 Corporate Services Support

Provides corporate support to the Corporate Services Division.

Responsible Officer: Director Corporate Services

| Code | KPI Description | Target | Units |
|------|---|--------|-------|
| 1 | Successful delivery of Operational Plan 2011/12 outputs in accordance with stated KPIs and Council requirements | 90 | % |
| 2 | Percentage of total operating projects completed | 100 | % |
| 3 | Percentage of total capital projects completed | 100 | % |

| | | Budget 2011/2012 |
|-----------------------|--|---------------------|
| Operating Expenditure | | 742,735 |

Governance and leadership: Serving our community with integrity, pride and accountability

Outcome: Efficient and effective management of Council's operations

Cost Code: 1001 Legal Services

Provides strategic legal advice and transactional services to Councillors and the organisation.

Responsible Officer: Senior Manager Legal Services

| <i>Code</i> | <i>KPI Description</i> | <i>Target</i> | <i>Units</i> |
|-------------|---|---------------|--------------|
| 1 | Litigation satisfactorily resolved in accordance with client's instructions | 90 | % |
| 2 | Legal advice provided within agreed timeframes | 100 | % |
| 3 | Properties purchased or sold within Council's acceptable price range | 80 | % |
| 4 | Percentage of total operating projects completed | 100 | % |
| 5 | Percentage of total capital projects completed | 100 | % |

| | | | Budget 2011/2012 |
|-----------------------|--|--|-----------------------------|
| Operating Expenditure | | | 2,612,822 |

Cost Code: 3007 Fleet Services

Provides maintenance, acquisition and disposal services for Council vehicles, plant and equipment.

Responsible Officer: Fleet Manager

| <i>Code</i> | <i>KPI Description</i> | <i>Target</i> | <i>Units</i> |
|-------------|--|---------------|--------------|
| 1 | Light Fleet serviced within 30 days of due date | 90 | % |
| 2 | Heavy Fleet serviced within 30 days of due date | 90 | % |
| 3 | Compliance with all Queensland Transport Statutory Regulations | 100 | % |
| 4 | Mechanical Small Equipment serviced with 30 days of due date | 90 | % |
| 5 | Percentage of total operating projects completed | 100 | % |
| 6 | Percentage of total capital projects completed | 100 | % |

| | | | Budget 2011/2012 |
|-----------------------|--|--|-----------------------------|
| Operating Revenue | | | (350,000) |
| Operating Expenditure | | | (392,943) |
| Capital Revenue | | | (2,040,000) |
| Capital Expenditure | | | 8,685,000 |

Governance and leadership: Serving our community with integrity, pride and accountability

Cost Code: 7001 Human Resources

Provides human resource management advice, information and support.

Responsible Officer: Manager Human Resources

| Code | KPI Description | Target | Units |
|------|--|--------|-------|
| 1 | Disputes that go to the Commission resolved in Council's favour | 90 | % |
| 2 | Timeframe from internal 'request to advertise' to employee commencement no longer than 9 weeks | 80 | % |
| 3 | Improvement in internal workplace health and safety audit results | 16 | % |
| 4 | Percentage of total operating projects completed | 100 | % |
| 5 | Percentage of total capital projects completed | 100 | % |

| | Budget 2011/2012 |
|----------------------------------|---------------------|
| Operating Revenue | (27,500) |
| Operating Expenditure | 2,698,533 |
| Operational Projects Expenditure | 250,000 |
| Capital Expenditure | 60,000 |

Cost Code: 7002 Financial and Project Services

Undertakes accounting and financial operations, corporate project management, GIS, corporate policy and performance activities.

Responsible Officer: Manager Financial & Project Services

| Code | KPI Description | Target | Units |
|------|---|-----------|-------|
| 1 | Amount of outstanding rates at the end of each quarter | 3 | % |
| 2 | Monthly financial reporting documents to Council by the 15th day of the following month | 100 | % |
| 3 | Effectiveness of corporate information systems as measured by survey of system users | 90 | % |
| 4 | Corporate performance reports prepared in accordance with corporate timeframes | 100 | % |
| 5 | Asset management plan completed | 100 | % |
| 6 | Availability of Council's Website | 100 | % |
| 7 | Operational Cost savings generated as the result of business process improvement projects | 1,000,000 | \$ |
| 8 | Percentage of total operating projects completed | 100 | % |
| 9 | Percentage of total capital projects completed | 100 | % |

| | Budget 2011/2012 |
|----------------------------------|---------------------|
| Operating Revenue | (3,416,650) |
| Operating Expenditure | 12,731,262 |
| Operational Projects Expenditure | 100,000 |

Governance and leadership: Serving our community with integrity, pride and accountability

Cost Code: 7004 Corporate Finance

A consolidation of non-serviced based revenues and expenses.

Responsible Officer: Manager Financial & Project Services

| <i>Code</i> | <i>KPI Description</i> | <i>Target</i> | <i>Units</i> |
|-------------|--|---------------|--------------|
| 1 | Working capital ratio | 3 | # |
| 2 | Maximise interest revenue on surplus cash invested with QTC and other financial institutions | 6 | % |

| | Budget 2011/2012 |
|----------------------------------|-----------------------------|
| Operating Revenue | (314,008,988) |
| Operating Expenditure | 116,727,723 |
| Operational Projects Expenditure | 23,700,000 |
| Capital Revenue | (56,187,000) |
| Capital Reserve Appropriations | (21,427,404) |

Cost Code: 7007 Information and Communications Technology

Provides data processing, web presence, communication technology service and support.

Responsible Officer: Manager Information Communication and Technology

| <i>Code</i> | <i>KPI Description</i> | <i>Target</i> | <i>Units</i> |
|-------------|---|---------------|--------------|
| 1 | Availability of corporate information systems during business hours | 99 | % |
| 2 | Availability of all voice systems during business hours | 99 | % |
| 3 | Percentage of total operating projects completed | 100 | % |
| 4 | Percentage of total capital projects completed | 100 | % |

| | Budget 2011/2012 |
|----------------------------------|-----------------------------|
| Operating Expenditure | 8,840,132 |
| Operational Projects Expenditure | 100,000 |
| Capital Expenditure | 2,130,000 |

2011/12 Budget Grand Totals

| | |
|------------------------------------|---------------|
| Operating Revenue | (366,847,060) |
| Operating Expenditure | 320,800,637 |
| Operational Projects Revenue | (4,266,610) |
| Operational Projects Expenditure | 32,403,319 |
| Capital Revenue | (72,646,107) |
| Capital Expenditure | 160,510,700 |
| Operational Reserve Appropriations | (1,458,519) |
| Capital Reserve Appropriations | (26,865,788) |

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Revenue Statement 2011/12

The following Revenue Statement has been adopted by the Moreton Bay Regional Council for the 2011/12 financial year in accordance with the *Local Government (Finance, Plans and Reporting) Regulation 2010*, (Regulation).

1. Revenue Statement

The following applies to all rateable land contained within the local government area of Moreton Bay Regional Council.

1.1 GENERAL RATE

The Council makes and levies differential general rates. Within each differential rating category a minimum general rate has been applied to ensure that all owners contribute a minimum equitable amount towards Council's general revenue requirements in circumstances where levying rates based solely on land valuation would not achieve that outcome. A differential system of rates provides greater equity by recognising factors such as land use and the level of services to the land.

In accordance with the *Local Government Act 2009*, (Act), section 94(1)(a), and the Regulation, sections 14 and 15:

1. The Council makes and levies differential general rates for the 2011/12 financial year;
2. For that purpose, there are 233 categories; and
3. The categories and the criteria for the categories are as follows:

Residential Single Unit Dwellings

| Category | Criteria | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|---|--|---------------------------|-----------------------------|--------------------------|
| R1 Residential – Owner occupied | (a) Land which contains a single residential dwelling, not part of a community titles scheme, and used by the property owner or at least one of the property owners as their principal place of residence; or (b) Land not categorised in any other differential rating category. | 0.4037 | \$683 | 6% |
| R2 Residential – Non owner occupied | Land which contains a single residential dwelling, not part of a community titles scheme and not used by the property owner or at least one of the property owners as their principal place of residence. | 0.5046 | \$854 | 6% |

Residential Units

| Category | Criteria | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|--|--|--------------------|----------------------|-------------------|
| <p>U1 Units 1 – Owner occupied</p> | <p>A single residential building unit which is part of a community titles scheme where:</p> <ul style="list-style-type: none"> (a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and <ul style="list-style-type: none"> i. the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is equal to or greater than \$1,200 per square metre; or ii. the rateable value of the land of the physical land parcel on which the complex is constructed is equal to or greater than \$1,000,000, and the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is equal to or greater than \$700 per square metre. | 0.4037 | \$1,035 | 6% |
| <p>U2 Units 2 – Owner Occupied</p> | <p>A single residential building unit which is part of a community titles scheme where:</p> <ul style="list-style-type: none"> (a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and (b) the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is equal to or less than \$100 per square metre. | 0.4037 | \$642 | 6% |
| <p>U3 Units 3 – Owner Occupied</p> | <p>A single residential building unit which is part of a community titles scheme where:</p> <ul style="list-style-type: none"> (a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and (b) the building unit is not identified in categories U1 or U2. | 0.4037 | \$683 | 6% |
| <p>U4 Units 4 – Non Owner Occupied</p> | <p>A single residential building unit which is part of a community titles scheme where:</p> <ul style="list-style-type: none"> (a) the building unit is not used by the property owner or at least one of the property owners as their principal place of residence; and <ul style="list-style-type: none"> i. the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is equal to or greater than \$1,200 per square metre; or ii. the rateable value of the land of the physical land parcel on which the complex is constructed is equal to or greater than \$1,000,000, and the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is equal to or greater than \$700 per square metre. | 0.5046 | \$1,294 | 6% |

| Category | Criteria | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|------------------------------------|--|--------------------|----------------------|-------------------|
| U5 Units 5 – Non Owner Occupied | A single residential building unit which is part of a community titles scheme where: (a) the building unit is not used by the property owner or at least one of the property owners as their principal place of residence; and (b) the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is equal to or less than \$100 per square metre. | 0.5046 | \$804 | 6% |
| U6 Units 6 – Non Owner Occupied | A single residential building unit which is part of a community titles scheme where: (a) the building unit is not used by the property owner or at least one of the property owners as their principal place of residence; and (b) the building unit is not identified in U4 or U5. | 0.5046 | \$854 | 6% |

For determining the differential general rating category **place of residence** means; a place where a person usually or habitually lives and, particularly, a place where the person usually eats and sleeps in the ordinary course of their life.

For determining whether a place of residence is a person's **principal** place of residence the Council may have regard to:

- (a) the length of time the person has occupied the residence;
- (b) the place of residence of the person's family;
- (c) whether the person has moved his or her personal belongings into the residence;
- (d) the person's address on the electoral roll;
- (e) whether services such as telephone, electricity and gas are connected to the residence in the person's name;
- (f) any other relevant matter.

For clarity, a person can only have one principal place of residence at any given time.

Building unit has the meaning specified under the Act.

Multi Residential Dwellings (Flats)

| Category | Criteria | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|-----------------------------|---|--------------------|----------------------|-------------------|
| Category F2 to Category F64 | Land to which Council has assigned the Land Use Code Identifier 3 – Multi Residential; and: | | | |
| F2 | where the number of flats on the physical land parcel is equal to 2 | 0.5046 | \$1,708 | No cap |
| F3 | where the number of flats on the physical land parcel is equal to 3 | 0.5046 | \$2,562 | No cap |
| F4 | where the number of flats on the physical land parcel is equal to 4 | 0.5046 | \$3,416 | No cap |
| F5 | where the number of flats on the physical land parcel is equal to 5 | 0.5046 | \$4,270 | No cap |
| F6 | where the number of flats on the physical land parcel is equal to 6 | 0.5046 | \$5,124 | No cap |
| F7 | where the number of flats on the physical land parcel is equal to 7 | 0.5046 | \$5,978 | No cap |
| F8 | where the number of flats on the physical land parcel is equal to 8 | 0.5046 | \$6,832 | No cap |
| F9 | where the number of flats on the physical land parcel is equal to 9 | 0.5046 | \$7,686 | No cap |

| Category | Criteria | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|-----------------|--|---------------------------|-----------------------------|--------------------------|
| F10 | where the number of flats on the physical land parcel is equal to 10 | 0.5046 | \$8,540 | No cap |
| F11 | where the number of flats on the physical land parcel is equal to 11 | 0.5046 | \$9,394 | No cap |
| F12 | where the number of flats on the physical land parcel is equal to 12 | 0.5046 | \$10,248 | No cap |
| F13 | where the number of flats on the physical land parcel is equal to 13 | 0.5046 | \$11,102 | No cap |
| F14 | where the number of flats on the physical land parcel is equal to 14 | 0.5046 | \$11,956 | No cap |
| F15 | where the number of flats on the physical land parcel is equal to 15 | 0.5046 | \$12,810 | No cap |
| F16 | where the number of flats on the physical land parcel is equal to 16 | 0.5046 | \$13,664 | No cap |
| F17 | where the number of flats on the physical land parcel is equal to 17 | 0.5046 | \$14,518 | No cap |
| F18 | where the number of flats on the physical land parcel is equal to 18 | 0.5046 | \$15,372 | No cap |
| F19 | where the number of flats on the physical land parcel is equal to 19 | 0.5046 | \$16,226 | No cap |
| F20 | where the number of flats on the physical land parcel is equal to 20 | 0.5046 | \$17,080 | No cap |
| F21 | where the number of flats on the physical land parcel is equal to 21 | 0.5046 | \$17,934 | No cap |
| F22 | where the number of flats on the physical land parcel is equal to 22 | 0.5046 | \$18,788 | No cap |
| F23 | where the number of flats on the physical land parcel is equal to 23 | 0.5046 | \$19,642 | No cap |
| F24 | where the number of flats on the physical land parcel is equal to 24 | 0.5046 | \$20,496 | No cap |
| F25 | where the number of flats on the physical land parcel is equal to 25 | 0.5046 | \$21,350 | No cap |
| F26 | where the number of flats on the physical land parcel is equal to 26 | 0.5046 | \$22,204 | No cap |
| F27 | where the number of flats on the physical land parcel is equal to 27 | 0.5046 | \$23,058 | No cap |
| F28 | where the number of flats on the physical land parcel is equal to 28 | 0.5046 | \$23,912 | No cap |
| F29 | where the number of flats on the physical land parcel is equal to 29 | 0.5046 | \$24,766 | No cap |
| F30 | where the number of flats on the physical land parcel is equal to 30 | 0.5046 | \$25,620 | No cap |
| F31 | where the number of flats on the physical land parcel is equal to 31 | 0.5046 | \$26,474 | No cap |
| F32 | where the number of flats on the physical land parcel is equal to 32 | 0.5046 | \$27,328 | No cap |
| F33 | where the number of flats on the physical land parcel is equal to 33 | 0.5046 | \$28,182 | No cap |
| F34 | where the number of flats on the physical land parcel is equal to 34 | 0.5046 | \$29,036 | No cap |
| F35 | where the number of flats on the physical land parcel is equal to 35 | 0.5046 | \$29,890 | No cap |
| F36 | where the number of flats on the physical land parcel is equal to 36 | 0.5046 | \$30,744 | No cap |
| F37 | where the number of flats on the physical land parcel is equal to 37 | 0.5046 | \$31,598 | No cap |
| F38 | where the number of flats on the physical land parcel is equal to 38 | 0.5046 | \$32,452 | No cap |
| F39 | where the number of flats on the physical land parcel is equal to 39 | 0.5046 | \$33,306 | No cap |
| F40 | where the number of flats on the physical land parcel is equal to 40 | 0.5046 | \$34,160 | No cap |
| F41 | where the number of flats on the physical land parcel is equal to 41 | 0.5046 | \$35,014 | No cap |

| Category | Criteria | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|-----------------|--|---------------------------|-----------------------------|--------------------------|
| F42 | where the number of flats on the physical land parcel is equal to 42 | 0.5046 | \$35,868 | No cap |
| F43 | where the number of flats on the physical land parcel is equal to 43 | 0.5046 | \$36,722 | No cap |
| F44 | where the number of flats on the physical land parcel is equal to 44 | 0.5046 | \$37,576 | No cap |
| F45 | where the number of flats on the physical land parcel is equal to 45 | 0.5046 | \$38,430 | No cap |
| F46 | where the number of flats on the physical land parcel is equal to 46 | 0.5046 | \$39,284 | No cap |
| F47 | where the number of flats on the physical land parcel is equal to 47 | 0.5046 | \$40,138 | No cap |
| F48 | where the number of flats on the physical land parcel is equal to 48 | 0.5046 | \$40,992 | No cap |
| F49 | where the number of flats on the physical land parcel is equal to 49 | 0.5046 | \$41,846 | No cap |
| F50 | where the number of flats on the physical land parcel is equal to 50 | 0.5046 | \$42,700 | No cap |
| F51 | where the number of flats on the physical land parcel is equal to 51 | 0.5046 | \$43,554 | No cap |
| F52 | where the number of flats on the physical land parcel is equal to 52 | 0.5046 | \$44,408 | No cap |
| F53 | where the number of flats on the physical land parcel is equal to 53 | 0.5046 | \$45,262 | No cap |
| F54 | where the number of flats on the physical land parcel is equal to 54 | 0.5046 | \$46,116 | No cap |
| F55 | where the number of flats on the physical land parcel is equal to 55 | 0.5046 | \$46,970 | No cap |
| F56 | where the number of flats on the physical land parcel is equal to 56 | 0.5046 | \$47,824 | No cap |
| F57 | where the number of flats on the physical land parcel is equal to 57 | 0.5046 | \$48,678 | No cap |
| F58 | where the number of flats on the physical land parcel is equal to 58 | 0.5046 | \$49,532 | No cap |
| F59 | where the number of flats on the physical land parcel is equal to 59 | 0.5046 | \$50,386 | No cap |
| F60 | where the number of flats on the physical land parcel is equal to 60 | 0.5046 | \$51,240 | No cap |
| F61 | where the number of flats on the physical land parcel is equal to 61 | 0.5046 | \$52,094 | No cap |
| F62 | where the number of flats on the physical land parcel is equal to 62 | 0.5046 | \$52,948 | No cap |
| F63 | where the number of flats on the physical land parcel is equal to 63 | 0.5046 | \$53,802 | No cap |
| F64 | where the number of flats on the physical land parcel is equal to or greater than 64 | 0.5046 | \$54,656 | No cap |

Note: In categories F2 to F64, "flats" means land that is subject to one rate assessment and contains more than one residential dwelling.

Vacant Land

| Category | Criteria | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|--|--|--------------------|----------------------|-------------------|
| VL1 | The rateable value of the land is less than \$1,000,000 and to which Council has assigned the Land Use Code Identifier: 01 – Vacant Land | 0.4037 | \$683 | Please see below |
| <i>Classes of capping for the VL1 differential general rating category:</i> 1. Where the land is owned solely by a natural person or persons a cap percentage of 6 percent applies. 2. Where the land is not owned solely by a natural person or persons a cap percentage of 200 percent applies. | | | | |
| VL2 | The rateable value of the land is greater than or equal to \$1,000,000 but less than \$5,000,000 and to which Council has assigned the Land Use Code Identifier: 01 – Vacant Land | 0.5450 | \$922 | Please see below |
| <i>Classes of capping for the VL2 differential general rating category:</i> 1. Where the land is owned solely by a natural person or persons a cap percentage of 6 percent applies. 2. Where the land is not owned solely by a natural person or persons a cap percentage of 200 percent applies. | | | | |
| VL3 | The rateable value of the land is greater than or equal to \$5,000,000 and to which Council has assigned the Land Use Code Identifier: 01 – Vacant Land | 0.6056 | \$922 | 200% |

Note: Discounting for Subdivided Land – Pursuant to Chapter 2, (sections 49 to 51), of the *Land Valuation Act 2010* the Council is required to discount the rateable value of certain land when levying rates. If these provisions apply to any rateable land the minimum general rate levy and any limitation on an increase to rates and charges, (capping) will not apply to that land.

Sporting Clubs and Community Groups

| Category | Criteria | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|----------|---|--------------------|----------------------|-------------------|
| SC1 | Land to which Council has assigned the Land Use Code Identifier: 48 – Sports Clubs/Facilities 50 – Other Clubs (non business) | 0.4037 | \$683 | 6% |

Retirement Villages

| Category | Criteria | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|-------------------------------|---|--------------------|----------------------|-------------------|
| RV1 | Land which contains a single residential dwelling in a retirement village complex, and is part of a community titles scheme where the retirement village is registered under the <i>Retirement Villages Act 1999</i> . | 0.4037 | \$642 | 6% |
| Category RV2 to Category RV40 | Land which contains a retirement village where: (a) The retirement village is registered under the <i>Retirement Villages Act 1999</i> ; and (b) Dwellings within the retirement village complex are not part of a community titles scheme; and: | | | |
| RV2 | the retirement village has less than 10 independent living dwellings | 0.6056 | \$1,142 | 6% |
| RV3 | the retirement village has greater than or equal to 10 and less than 20 independent living dwellings | 0.6056 | \$1,610 | 6% |
| RV4 | the retirement village has greater than or equal to 20 and less than 30 independent living dwellings | 0.6056 | \$3,220 | 6% |
| RV5 | the retirement village has greater than or equal to 30 and less than 40 independent living dwellings | 0.6056 | \$4,830 | 6% |

| Category | Criteria | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|-----------------|--|---------------------------|-----------------------------|--------------------------|
| RV6 | the retirement village has greater than or equal to 40 and less than 50 independent living dwellings | 0.6056 | \$6,440 | 6% |
| RV7 | the retirement village has greater than or equal to 50 and less than 60 independent living dwellings | 0.6056 | \$8,050 | 6% |
| RV8 | the retirement village has greater than or equal to 60 and less than 70 independent living dwellings | 0.6056 | \$9,660 | 6% |
| RV9 | the retirement village has greater than or equal to 70 and less than 80 independent living dwellings | 0.6056 | \$11,270 | 6% |
| RV10 | the retirement village has greater than or equal to 80 and less than 90 independent living dwellings | 0.6056 | \$12,880 | 6% |
| RV11 | the retirement village has greater than or equal to 90 and less than 100 independent living dwellings | 0.6056 | \$14,490 | 6% |
| RV12 | the retirement village has greater than or equal to 100 and less than 110 independent living dwellings | 0.6056 | \$16,100 | 6% |
| RV13 | the retirement village has greater than or equal to 110 and less than 120 independent living dwellings | 0.6056 | \$17,710 | 6% |
| RV14 | the retirement village has greater than or equal to 120 and less than 130 independent living dwellings | 0.6056 | \$19,320 | 6% |
| RV15 | the retirement village has greater than or equal to 130 and less than 140 independent living dwellings | 0.6056 | \$20,930 | 6% |
| RV16 | the retirement village has greater than or equal to 140 and less than 150 independent living dwellings | 0.6056 | \$22,540 | 6% |
| RV17 | the retirement village has greater than or equal to 150 and less than 160 independent living dwellings | 0.6056 | \$24,150 | 6% |
| RV18 | the retirement village has greater than or equal to 160 and less than 170 independent living dwellings | 0.6056 | \$25,760 | 6% |
| RV19 | the retirement village has greater than or equal to 170 and less than 180 independent living dwellings | 0.6056 | \$27,370 | 6% |
| RV20 | the retirement village has greater than or equal to 180 and less than 190 independent living dwellings | 0.6056 | \$28,980 | 6% |
| RV21 | the retirement village has greater than or equal to 190 and less than 200 independent living dwellings | 0.6056 | \$30,590 | 6% |
| RV22 | the retirement village has greater than or equal to 200 and less than 210 independent living dwellings | 0.6056 | \$32,200 | 6% |
| RV23 | the retirement village has greater than or equal to 210 and less than 220 independent living dwellings | 0.6056 | \$33,810 | 6% |
| RV24 | the retirement village has greater than or equal to 220 and less than 230 independent living dwellings | 0.6056 | \$35,420 | 6% |
| RV25 | the retirement village has greater than or equal to 230 and less than 240 independent living dwellings | 0.6056 | \$37,030 | 6% |
| RV26 | the retirement village has greater than or equal to 240 and less than 250 independent living dwellings | 0.6056 | \$38,640 | 6% |
| RV27 | the retirement village has greater than or equal to 250 and less than 260 independent living dwellings | 0.6056 | \$40,250 | 6% |
| RV28 | the retirement village has greater than or equal to 260 and less than 270 independent living dwellings | 0.6056 | \$41,860 | 6% |
| RV29 | the retirement village has greater than or equal to 270 and less than 280 independent living dwellings | 0.6056 | \$43,470 | 6% |
| RV30 | the retirement village has greater than or equal to 280 and less than 290 independent living dwellings | 0.6056 | \$45,080 | 6% |
| RV31 | the retirement village has greater than or equal to 290 and less than 300 independent living dwellings | 0.6056 | \$46,690 | 6% |
| RV32 | the retirement village has greater than or equal to 300 and less than 310 independent living dwellings | 0.6056 | \$48,300 | 6% |
| RV33 | the retirement village has greater than or equal to 310 and less than 320 independent living dwellings | 0.6056 | \$49,910 | 6% |
| RV34 | the retirement village has greater than or equal to 320 and less than 330 independent living dwellings | 0.6056 | \$51,520 | 6% |
| RV35 | the retirement village has greater than or equal to 330 and less than 340 independent living dwellings | 0.6056 | \$53,130 | 6% |
| RV36 | the retirement village has greater than or equal to 340 and less than 350 independent living dwellings | 0.6056 | \$54,740 | 6% |
| RV37 | the retirement village has greater than or equal to 350 and less than 360 independent living dwellings | 0.6056 | \$56,350 | 6% |

| Category | Criteria | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|----------|--|--------------------|----------------------|-------------------|
| RV38 | the retirement village has greater than or equal to 360 and less than 370 independent living dwellings | 0.6056 | \$57,960 | 6% |
| RV39 | the retirement village has greater than or equal to 370 and less than 380 independent living dwellings | 0.6056 | \$59,570 | 6% |
| RV40 | the retirement village has greater than or equal to 380 independent living dwellings | 0.6056 | \$61,180 | 6% |

Note: In categories RV2 to RV40, 'independent living dwellings' means dwellings such as detached houses, townhouses or units that are self contained and for which a minimal level of support is provided to residents.

Relocatable Home Parks

| Category | Criteria | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|-------------------------------|---|--------------------|----------------------|-------------------|
| Category RH1 to Category RH39 | Land which is used primarily as a relocatable home park and to which Council has assigned the Land Use Code Identifier 49A – Multi Residential (Relocatable Home Parks); and: | | | |
| RH1 | the relocatable home park has less than 10 sites | 0.6056 | \$1,142 | 6% |
| RH2 | the relocatable home park has greater than or equal to 10 and less than 20 sites | 0.6056 | \$1,610 | 6% |
| RH3 | the relocatable home park has greater than or equal to 20 and less than 30 sites | 0.6056 | \$3,220 | 6% |
| RH4 | the relocatable home park has greater than or equal to 30 and less than 40 sites | 0.6056 | \$4,830 | 6% |
| RH5 | the relocatable home park has greater than or equal to 40 and less than 50 sites | 0.6056 | \$6,440 | 6% |
| RH6 | the relocatable home park has greater than or equal to 50 and less than 60 sites | 0.6056 | \$8,050 | 6% |
| RH7 | the relocatable home park has greater than or equal to 60 and less than 70 sites | 0.6056 | \$9,660 | 6% |
| RH8 | the relocatable home park has greater than or equal to 70 and less than 80 sites | 0.6056 | \$11,270 | 6% |
| RH9 | the relocatable home park has greater than or equal to 80 and less than 90 sites | 0.6056 | \$12,880 | 6% |
| RH10 | the relocatable home park has greater than or equal to 90 and less than 100 sites | 0.6056 | \$14,490 | 6% |
| RH11 | the relocatable home park has greater than or equal to 100 and less than 110 sites | 0.6056 | \$16,100 | 6% |
| RH12 | the relocatable home park has greater than or equal to 110 and less than 120 sites | 0.6056 | \$17,710 | 6% |
| RH13 | the relocatable home park has greater than or equal to 120 and less than 130 sites | 0.6056 | \$19,320 | 6% |
| RH14 | the relocatable home park has greater than or equal to 130 and less than 140 sites | 0.6056 | \$20,930 | 6% |
| RH15 | the relocatable home park has greater than or equal to 140 and less than 150 sites | 0.6056 | \$22,540 | 6% |
| RH16 | the relocatable home park has greater than or equal to 150 and less than 160 sites | 0.6056 | \$24,150 | 6% |
| RH17 | the relocatable home park has greater than or equal to 160 and less than 170 sites | 0.6056 | \$25,760 | 6% |
| RH18 | the relocatable home park has greater than or equal to 170 and less than 180 sites | 0.6056 | \$27,370 | 6% |
| RH19 | the relocatable home park has greater than or equal to 180 and less than 190 sites | 0.6056 | \$28,980 | 6% |
| RH20 | the relocatable home park has greater than or equal to 190 and less than 200 sites | 0.6056 | \$30,590 | 6% |
| RH21 | the relocatable home park has greater than or equal to 200 and less than 210 sites | 0.6056 | \$32,200 | 6% |
| RH22 | the relocatable home park has greater than or equal to 210 and less than 220 sites | 0.6056 | \$33,810 | 6% |

| Category | Criteria | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|-----------------|--|---------------------------|-----------------------------|--------------------------|
| RH23 | the relocatable home park has greater than or equal to 220 and less than 230 sites | 0.6056 | \$35,420 | 6% |
| RH24 | the relocatable home park has greater than or equal to 230 and less than 240 sites | 0.6056 | \$37,030 | 6% |
| RH25 | the relocatable home park has greater than or equal to 240 and less than 250 sites | 0.6056 | \$38,640 | 6% |
| RH26 | the relocatable home park has greater than or equal to 250 and less than 260 sites | 0.6056 | \$40,250 | 6% |
| RH27 | the relocatable home park has greater than or equal to 260 and less than 270 sites | 0.6056 | \$41,860 | 6% |
| RH28 | the relocatable home park has greater than or equal to 270 and less than 280 sites | 0.6056 | \$43,470 | 6% |
| RH29 | the relocatable home park has greater than or equal to 280 and less than 290 sites | 0.6056 | \$45,080 | 6% |
| RH30 | the relocatable home park has greater than or equal to 290 and less than 300 sites | 0.6056 | \$46,690 | 6% |
| RH31 | the relocatable home park has greater than or equal to 300 and less than 310 sites | 0.6056 | \$48,300 | 6% |
| RH32 | the relocatable home park has greater than or equal to 310 and less than 320 sites | 0.6056 | \$49,910 | 6% |
| RH33 | the relocatable home park has greater than or equal to 320 and less than 330 sites | 0.6056 | \$51,520 | 6% |
| RH34 | the relocatable home park has greater than or equal to 330 and less than 340 sites | 0.6056 | \$53,130 | 6% |
| RH35 | the relocatable home park has greater than or equal to 340 and less than 350 sites | 0.6056 | \$54,740 | 6% |
| RH36 | the relocatable home park has greater than or equal to 350 and less than 360 sites | 0.6056 | \$56,350 | 6% |
| RH37 | the relocatable home park has greater than or equal to 360 and less than 370 sites | 0.6056 | \$57,960 | 6% |
| RH38 | the relocatable home park has greater than or equal to 370 and less than 380 sites | 0.6056 | \$59,570 | 6% |
| RH39 | the relocatable home park has greater than or equal to 380 sites | 0.6056 | \$61,180 | 6% |

Caravan Parks

| Category | Criteria | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|-----------------|---|---------------------------|-----------------------------|--------------------------|
| CP1 | Land which is used primarily as a caravan park and to which Council has assigned the Land Use Code Identifier: 49 – Caravan Park | 0.7065 | \$1,195 | 6% |

Bed and Breakfasts

| Category | Criteria | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|-----------------|---|---------------------------|-----------------------------|--------------------------|
| BB1 | Land to which Council has assigned the Land Use Code Identifier: 9 – Bed and Breakfast | 0.5046 | \$854 | 6% |

Rural Agricultural

| Category | Criteria | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|----------|--|--------------------|----------------------|-------------------|
| RA1 | <p>Land valued by the Department of Environment and Resource Management (DERM) as land used for farming under Chapter 2, (sections 45 to 48), of the <i>Land Valuation Act 2010</i> and having the following Land Use Code Identifiers:</p> <p>Sheep Grazing 60 – Sheep Grazing – Dry 61 – Sheep Breeding</p> <p>Cattle Grazing 64 – Breeding 65 – Breeding and Fattening 66 – Fattening 67 – Goats</p> <p>Dairy Cattle 68 – Milk – Quota 69 – Milk – No Quota 70 – Cream</p> <p>Agricultural 71 – Oil Seed 73 – Grains 74 – Turf Farms 75 – Sugar Cane 76 – Tobacco 77 – Cotton 78 – Rice 79 – Orchards 80 – Tropical Fruits 81 – Pineapples 82 – Vineyards 83 – Small Crops and Fodder – Irrigation 84 – Small Crops and Fodder – Non Irrigation</p> <p>Other Rural Uses 85 – Pigs 86 – Horses 88 – Forestry and Logs 89 – Animal Special 90 – Stratum 93 – Peanuts 95 – Reservoir, Dam, Bores</p> | 0.4037 | \$922 | 6% |

Poultry Farms

| Category | Criteria | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|----------|---|--------------------|----------------------|-------------------|
| PF1 | Land to which Council has assigned the Land Use Code Identifier: 87 – Poultry and: The Poultry Farm is an Environmentally Relevant Activity under the <i>Environmental Protection Act 1994</i> with a threshold for farming more than 200,000 birds. | 1.0698 | \$2,561 | No cap |
| PF2 | Land to which Council has assigned the Land Use Code Identifier: 87 – Poultry and: The Poultry Farm is an Environmentally Relevant Activity under the <i>Environmental Protection Act 1994</i> with a threshold for farming more than 1,000 and less than or equal to 200,000 birds. | 0.8074 | \$922 | No cap |

Light Commercial

| Category | Criteria | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|----------|---|--------------------|----------------------|-------------------|
| LC1 | Land to which Council has assigned the Land Use Code Identifiers: 07 – Guest House/Private Hotel 11 – Shops 16 – Drive-in Shopping Centre/Group of Shops (lettable area less than 3,000 square metres) 17 – Restaurant 18 – Special Tourist Attraction 21 – Residential Institution (non medical care) 22 – Car Parks 23 – Retail Warehouse 24 – Sales Area Outdoors (dealers, boats, cars, etc) 25 – Professional Offices 26 – Funeral Parlours 27 – Hospitals, Convalescence Homes (medical care)(private) 28 – Warehouse and Bulk Stores 29 – Transport Terminal 32 – Wharves 33 – Builders Yard, Contractors 34 – Cold Stores - Ice Works 36 – Light Industry 38 – Advertising - Hoarding 39 – Harbour Industries 41 – Child Care Excluding Kindergarten 44 – Nurseries (plants) 45 – Theatres, Cinemas 46 – Drive-in Theatre 58 – Educational Including Kindergarten 96 – Public Hospital 97 – Welfare Home/Institution 99 – Community Protection Centre | 0.6056 | \$922 | 25% |

Marina

| Category | Criteria | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|----------|---|--------------------|----------------------|-------------------|
| MA1 | Land to which Council has assigned the Land Use Code Identifier: 20 – Marina | 0.8074 | \$922 | 10% |

Drive Through Restaurants

| Category | Criteria | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|----------|---|--------------------|----------------------|-------------------|
| DTR1 | Land to which Council has assigned the Land Use Code Identifier: 17a – Drive Through Restaurants | 0.8881 | \$1,708 | 40% |

Motels

| Category | Criteria | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|-----------------------------|---|--------------------|----------------------|-------------------|
| Category M3 to Category M55 | Land to which Council has assigned the Land Use Code Identifier: 43 – Motels and: | | | |
| M3 | where the number of rooms is equal to or less than 3 | 0.6056 | \$720 | No cap |
| M4 | where the number of rooms is equal to 4 | 0.6056 | \$960 | No cap |
| M5 | where the number of rooms is equal to 5 | 0.6056 | \$1,200 | No cap |
| M6 | where the number of rooms is equal to 6 | 0.6056 | \$1,440 | No cap |
| M7 | where the number of rooms is equal to 7 | 0.6056 | \$1,680 | No cap |
| M8 | where the number of rooms is equal to 8 | 0.6056 | \$1,920 | No cap |
| M9 | where the number of rooms is equal to 9 | 0.6056 | \$2,160 | No cap |
| M10 | where the number of rooms is equal to 10 | 0.6056 | \$2,400 | No cap |
| M11 | where the number of rooms is equal to 11 | 0.6056 | \$2,640 | No cap |
| M12 | where the number of rooms is equal to 12 | 0.6056 | \$2,880 | No cap |
| M13 | where the number of rooms is equal to 13 | 0.6056 | \$3,120 | No cap |
| M14 | where the number of rooms is equal to 14 | 0.6056 | \$3,360 | No cap |
| M15 | where the number of rooms is equal to 15 | 0.6056 | \$3,600 | No cap |
| M16 | where the number of rooms is equal to 16 | 0.6056 | \$3,840 | No cap |
| M17 | where the number of rooms is equal to 17 | 0.6056 | \$4,080 | No cap |
| M18 | where the number of rooms is equal to 18 | 0.6056 | \$4,320 | No cap |
| M19 | where the number of rooms is equal to 19 | 0.6056 | \$4,560 | No cap |
| M20 | where the number of rooms is equal to 20 | 0.6056 | \$4,800 | No cap |
| M21 | where the number of rooms is equal to 21 | 0.6056 | \$5,040 | No cap |
| M22 | where the number of rooms is equal to 22 | 0.6056 | \$5,280 | No cap |
| M23 | where the number of rooms is equal to 23 | 0.6056 | \$5,520 | No cap |
| M24 | where the number of rooms is equal to 24 | 0.6056 | \$5,760 | No cap |
| M25 | where the number of rooms is equal to 25 | 0.6056 | \$6,000 | No cap |
| M26 | where the number of rooms is equal to 26 | 0.6056 | \$6,240 | No cap |
| M27 | where the number of rooms is equal to 27 | 0.6056 | \$6,480 | No cap |
| M28 | where the number of rooms is equal to 28 | 0.6056 | \$6,720 | No cap |
| M29 | where the number of rooms is equal to 29 | 0.6056 | \$6,960 | No cap |
| M30 | where the number of rooms is equal to 30 | 0.6056 | \$7,200 | No cap |
| M31 | where the number of rooms is equal to 31 | 0.6056 | \$7,440 | No cap |
| M32 | where the number of rooms is equal to 32 | 0.6056 | \$7,680 | No cap |
| M33 | where the number of rooms is equal to 33 | 0.6056 | \$7,920 | No cap |
| M34 | where the number of rooms is equal to 34 | 0.6056 | \$8,160 | No cap |
| M35 | where the number of rooms is equal to 35 | 0.6056 | \$8,400 | No cap |
| M36 | where the number of rooms is equal to 36 | 0.6056 | \$8,640 | No cap |
| M37 | where the number of rooms is equal to 37 | 0.6056 | \$8,880 | No cap |
| M38 | where the number of rooms is equal to 38 | 0.6056 | \$9,120 | No cap |

| Category | Criteria | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|----------|--|--------------------|----------------------|-------------------|
| M39 | where the number of rooms is equal to 39 | 0.6056 | \$9,360 | No cap |
| M40 | where the number of rooms is equal to 40 | 0.6056 | \$9,600 | No cap |
| M41 | where the number of rooms is equal to 41 | 0.6056 | \$9,840 | No cap |
| M42 | where the number of rooms is equal to 42 | 0.6056 | \$10,080 | No cap |
| M43 | where the number of rooms is equal to 43 | 0.6056 | \$10,320 | No cap |
| M44 | where the number of rooms is equal to 44 | 0.6056 | \$10,560 | No cap |
| M45 | where the number of rooms is equal to 45 | 0.6056 | \$10,800 | No cap |
| M46 | where the number of rooms is equal to 46 | 0.6056 | \$11,040 | No cap |
| M47 | where the number of rooms is equal to 47 | 0.6056 | \$11,280 | No cap |
| M48 | where the number of rooms is equal to 48 | 0.6056 | \$11,520 | No cap |
| M49 | where the number of rooms is equal to 49 | 0.6056 | \$11,760 | No cap |
| M50 | where the number of rooms is equal to 50 | 0.6056 | \$12,000 | No cap |
| M51 | where the number of rooms is equal to 51 | 0.6056 | \$12,240 | No cap |
| M52 | where the number of rooms is equal to 52 | 0.6056 | \$12,480 | No cap |
| M53 | where the number of rooms is equal to 53 | 0.6056 | \$12,720 | No cap |
| M54 | where the number of rooms is equal to 54 | 0.6056 | \$12,960 | No cap |
| M55 | where the number of rooms is equal to or greater than 55 | 0.6056 | \$13,200 | No cap |

Hotels and Licensed Clubs

| Category | Criteria | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|----------|---|--------------------|----------------------|-------------------|
| HLC1 | Land to which Council has assigned the Land Use Code Identifier: 42 – Hotel/Tavern | 0.9083 | \$6,209 | 20% |
| HLC2 | Land to which Council has assigned the Land Use Code Identifier: 47 – Licensed Club and: The Licensed Club has greater than 265 gaming machines. | 0.8074 | \$7,761 | No cap |
| HLC3 | Land to which Council has assigned the Land Use Code Identifier: 47 – Licensed Club and: The Licensed Club has greater than 100 and equal to or less than 265 gaming machines. | 0.6056 | \$6,209 | 20% |
| HLC4 | Land to which Council has assigned the Land Use Code Identifier: 47 – Licensed Club and: The Licensed Club has equal to or less than 100 gaming machines. | 0.5450 | \$854 | 15% |

Telco/Transformer Sites

| Category | Criteria | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|----------|--|--------------------|----------------------|-------------------|
| T1 | Land to which Council has assigned the Land Use Code Identifier: 91 – Telco/Transformer Sites | 1.0900 | \$1,708 | No cap |

Service Stations

| Category | Criteria | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|-----------------|---|---------------------------|-----------------------------|--------------------------|
| SS1 | Land to which Council has assigned the Land Use Code Identifier: 30 – Service Station; and (a) The total area of the land is equal to or greater than 50,000 square metres; and (b) The fuel storage capacity of the Service Station is equal to or greater than 300,000 litres. | 1.2111 | \$78,000 | 40% |
| SS2 | Land to which Council has assigned the Land Use Code Identifier: 30 – Service Station; and the property is not identified in SS1. | 0.8074 | \$1,708 | 30% |

Drive-in Shopping Centre/Group of Shops

| Category | Criteria | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|----------------------|--|---------------------------|-----------------------------|--------------------------|
| S1 Major Regional | Land to which Council has assigned the Land Use Code Identifier: 16 – Drive-in Shopping Centre/Group of Shops; and: The total lettable area of the drive in shopping centre/group of shops is equal to or greater than 50,000 square metres. | 1.4735 | \$842,000 | 130% |
| S2 Regional | Land to which Council has assigned the Land Use Code Identifier: 16 – Drive-in Shopping Centre/Group of Shops; and: The total lettable area of the drive in shopping centre/group of shops is less than 50,000 and equal to or greater than 40,000 square metres. | 1.3120 | \$754,000 | 130% |
| S3 Sub Regional A | Land to which Council has assigned the Land Use Code Identifier: 16 – Drive-in Shopping Centre/Group of Shops; and: The total lettable area of the drive in shopping centre/group of shops is less than 40,000 and equal to or greater than 20,000 square metres. | 1.2111 | \$156,000 | 40% |
| S4 Sub Regional B | Land to which Council has assigned the Land Use Code Identifier: 16 – Drive-in Shopping Centre/Group of Shops; and: The total lettable area of the drive in shopping centre/group of shops is less than 20,000 and equal to or greater than 10,000 square metres. | 1.1102 | \$78,000 | 40% |

| Category | Criteria | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|------------------------------|---|--------------------|----------------------|-------------------|
| S5 Local | Land to which Council has assigned the Land Use Code Identifier: 16 – Drive-in Shopping Centre/Group of Shops; and: The total lettable area of the drive in shopping centre/group of shops is less than 10,000 and equal to or greater than 3,000 square metres. | 1.0093 | \$7,000 | 25% |
| S6 Mega Store Retailer | Land to which Council has assigned the Land Use Code Identifier: 16s – Mega Store Retailer (single retailer with total floor area equal to or greater than 10,000 square metres) | 1.1102 | \$78,000 | 40% |

Heavy Commercial

| Category | Criteria | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|--|---|--------------------|----------------------|-------------------|
| HC1 Heavy Commercial 1 | Land to which Council has assigned the Land Use Code Identifier: 31 – Oil Depot and Refinery 37 – Noxious/Offensive Industry (including Abattoir) and: The rateable value of the land is greater than \$15,000,000. | 1.2111 | \$5,174 | No cap |
| HC2 Heavy Commercial 2 | Land to which Council has assigned the Land Use Code Identifier: 31 – Oil Depot and Refinery 37 – Noxious/Offensive Industry (including Abattoir) and: The property is not identified in HC1. | 1.0093 | \$1,366 | 60% |
| HC3 Extractive Industries | Land to which Council has assigned the Land Use Code Identifier: 40 – Extractive | 1.4130 | \$6,830 | No cap |
| HC4 Concrete Batching / Asphalt Manufacturing | Land to which Council has assigned the Land Use Code Identifier: 35 – General Industry | 1.0093 | \$4,017 | 30% |
| HC5 Large Commercial / Industrial | Land to which Council has assigned the Land Use Code Identifier: 36a – Large Industry and: The building/s have a gross floor area greater than 10,000 square metres. | 0.8074 | \$4,139 | 30% |

Levy of Pro rata General Rates

In calculating a pro rata charge due to a change of differential rating category the relevant period will commence from the first day of the rating period in which the change to land use occurred.

1.2 LIMITATION OF INCREASE IN RATES LEVIED

For the financial year 2011/12, the Council will limit any increase in differential general rates in specified differential rating categories to the amount of differential general rates levied in financial year 2010/11, increased by the percentage cap shown for the category in the tables above (Capped Percentage). Except that no limitation will apply to rateable land that has had a change in valuation (other than the revaluation of the entire local government area) or a change in land area during financial year 2010/11 or to land for which a discounted valuation under Chapter 2, (sections 49 to 51), of the *Land Valuation Act 2010* has ceased.

1.2.1 Pursuant to the Regulation, section 50, the Council will limit the increase in rates levied on all rateable land in its local government area except:

- a) Rateable land which, at midnight on 30 June 2011, had a rateable value which was required to be discounted under Chapter 2, (sections 49 to 51), of the *Land Valuation Act 2010*;
- b) Rateable land in differential general rating categories F2 to F64;
- c) Rateable land in differential general rating categories PF1 and PF2;
- d) Rateable land in differential general rating categories M3 to M55;
- e) Rateable land in differential general rating category HLC2;
- f) Rateable land in differential general rating category T1; and
- g) Rateable land in differential general rating categories HC1 and HC3.

1.2.2 Subject to 1.2.1, where differential general rates were levied on land in the 2010/11 financial year, the differential general rate levied in the 2011/12 financial year will be limited to the amount levied in the previous financial year increased for each class of land as described below.

1.2.3 The classes of land to which section 50 of the Regulation is applied, and the limits on amount to be applied in 2011/12 are:

Class (1):

Land on which differential general rates were levied for the whole of the 2010/11 financial year and for which the rateable value did not change during that year.

The increase in differential general rate for land in this class will be limited to the Capped Percentage of the differential general rate levied in the previous financial year. To avoid doubt, "differential general rate levied" includes a minimum general rate.

Class (2):

Land to which section 50(2)(b) of the Regulation applies, and for which the rateable value did not change during the previous financial year.

The increase in differential general rate for land in this class will be limited to the Capped Percentage of the "corresponding annual amount" calculated under section 50(3) of the Regulation.

Class (3):

Land on which differential general rates were levied in the 2010/11 financial year, not within classes (1) or (2), and for which:

- the rateable value of the land increased or decreased during the 2010/11 financial year (otherwise than pursuant to an annual valuation, including any objection or appeal in relation to an annual valuation); or
- discounting of the rateable value of the land under Chapter 2, (sections 49 to 51), of the *Land Valuation Act 2010* ceased during the financial year.

The limit in the increase in differential general rate for land in this class will be calculated by:

- calculating the differential general rate which would have been payable for the whole of the 2010/11 financial year if the rateable value of the land as at midnight on 30 June 2011 had been its rateable value for the whole of that year; and
- increasing that calculated amount by the capped percentage.

The amount so determined is, in money terms, the capped differential general rate amount for 2011/12.

Formally, for the purpose of section 50 of the Regulation, the stated percentage increase is the difference between the capped differential general rate amount and the amount of differential general rates actually levied in the 2010/11 financial year, expressed as a percentage of the 2010/11 levy.

Capping percentages where they apply to a rating category are listed in the tables above.

Land acquisition by Council and/or a State Government entity where that property was subject to rate capping:

Where during the course of the financial year, the Council or a State Government entity acquires (by agreement or compulsory acquisition) part of a parent parcel, thus creating a new rateable assessment (the original parcel less that part acquired), the limitation on increase in differential general rates will continue to apply to the new rateable assessment.

1.3 RIGHT OF OBJECTION

Sections 23 and 24 of the Regulation allow a land owner to object to the rating category applied to rateable land. Objections will not affect the levying and recovery of the rates as specified in the rate notice. Should an objection result in rateable land being included in a different rating category, an appropriate adjustment of rates will be made from the commencement of the quarter in which the objection was lodged. This adjustment will appear on the next quarterly rate notice.

1.4 WASTE MANAGEMENT UTILITY CHARGES

The Council makes and levies utility charges for the provision of waste management services. These charges are generally based on the application of the user pays principle.

Waste management utility charges are calculated to recover the full cost of providing the service. Waste management utility charges incorporate the cost of the various services provided by the contractor, the cost of providing and maintaining refuse tips and the cost of implementing waste management and environment protection strategies.

The waste collection area is defined as the area to which Council’s existing refuse collection contract applies from time to time during the financial year.

The type or level of service to be supplied to each premises in the waste area (and hence the applicable charging code for the premises under the table of charges) will be that determined by Council or its delegate to be appropriate to the premises (in accordance, where relevant, with the Environmental Protection (Waste Management) Regulation 2000), having regard to the nature of activities and the volumes of waste generated on and from the premises.

In accordance with section 94(1)(b)(ii) of the Act, the Council makes and levies utility charges for supplying waste management services for the 2011/12 financial year as follows:

1.4.1 Residential Properties

| SERVICE LEVEL | CHARGE |
|---------------------------------|----------|
| 1. Domestic Properties | |
| 120L refuse / 240L recycling | \$219.00 |
| 240L refuse / 240L recycling | \$237.00 |
| 120L refuse – Additional bin | \$219.00 |
| 240L refuse – Additional bin | \$237.00 |
| 240L recycling – Additional bin | \$53.00 |

| SERVICE LEVEL | CHARGE |
|---|------------|
| 2. Multi Residential | |
| 240L refuse / 240L recycling - Shared between 2 dwellings | \$219.00 |
| 240L refuse / 240L recycling | \$237.00 |
| 120L/240L refuse / 240L recycle – On property manual bin collection | \$249.00 |
| 240L recycling – Additional (full service) | \$53.00 |
| 120L/240L refuse – Common property | \$237.00 |
| 3. Multi Residential – Transitional charges for services in place as at 30 June 2008 | |
| 240L refuse / 240L recycling – Redcliffe shared (below threshold) | \$213.00 |
| 4. Multi Residential – Transitional charges for services in place as at 30 June 2011 | |
| 240L refuse / 240L recycling | \$142.00 |
| 5. Multi Residential - Bulk bins | |
| 1m ³ Bulk Bin | \$1,000.00 |
| 1,100L Plastic Rear Lift Bin | \$1,270.00 |
| 3m ³ Bulk Bin | \$3,000.00 |
| 4m ³ Bulk Bin | \$4,000.00 |
| <p>** Properties sharing a bulk bin service will be entitled to the use of bulk bins up to the capacity of 120 litres (0.120 M³) for waste and 60 litres (0.060 M³) for recycling services for each residential unit sharing the bins. Example: 20 units each paying for a minimum service of \$219 would be entitled to bulk bins (as defined in the schedule above) to the capacity of 2.4M³ (20 units x 0.120 M³).</p> | |
| <p>** Where a property requests bulk services above their entitlement under the minimum service of 120 litres for waste (\$219), the cost per property (which are sharing the bulk bin service) will be calculated by determining the additional cost of the services requested (in accordance with the bulk bin rates above) and dividing the additional cost by the number of properties sharing the service. Example: A block of 20 units request 4 x 1,100L bin serviced once per week. The total capacity of this service is 4.4M³. As this capacity is above their entitlement under the minimum capacity (2.4M³ - 20 units x 0.120 M³) the additional cost of providing an additional 1.8M³ (2 x 1,100L bins @ \$1,270/bin) is shared equally amongst each of the unit holders and will be \$127 (\$2,540 / 20 units).</p> | |
| 6. Additional Waste Management Charges | |
| Nightsoil service | \$616.00 |

Notes:

1. The ratepayer may request to downsize the 240L recycling bin to 120L however the 240L charge will remain.
2. 'Full Service' is the provision of one refuse and one recycle bin to a single residence in a multi residential facility.
3. The 'threshold' for 2011/12 is 90% available bin capacity per single residence in a multi residential capacity.

The Council will charge a minimum waste management charge to all improved residential land that is within the Council's waste collection area. The designated minimum service is a 120L refuse / 240L recycling service per flat, residential unit or residential lot as the case may be.

All pro rata waste management charges take effect from the date on which the service has been provided.

1.4.2 Commercial / Industrial Properties

The Queensland State Government, under the *Waste Reduction and Recycling Bill 2010*, has proposed the introduction of a waste disposal levy payable on the waste produced by commercial properties (Commercial Waste Levy). The proposed Commercial Waste Levy will apply to waste collected by the Council from commercial properties via a kerbside collection.

The legislation enabling the Commercial Waste Levy is yet to be passed by Parliament; however the State Government has indicated a proposed commencement date for the Commercial Waste Levy of 1 December 2011. To allow for the proposed introduction of the Commercial Waste Levy and the recovery of the additional cost to Council associated with it, three groups of commercial waste charges will be adopted for the 2011/12 financial year:

1. Table A outlines the charges which will be levied for the applicable waste service for the 2011/12 financial year for the period 1 July 2011 to 31 December 2011.
2. Table B outlines the charges which will be levied for the applicable waste service for the 2011/12 financial year for the period 1 January 2012 to 30 June 2012 where the Commercial Waste Levy **does not** commence prior to 31 December 2011.
3. Table C outlines the charges which will be levied for the applicable waste service for the 2011/12 financial year for the period 1 January 2012 to 30 June 2012 where the Commercial Waste Levy **does** commence prior to 31 December 2011.

In accordance with section 94(1)(b)(ii) of the Act, the Council makes and levies utility charges for supplying waste management services for the 2011/12 financial year as follows:

| Table A - Commercial / industrial waste management utility charges for the period 1 July 2011 to 31 December 2011. | |
|---|---------------|
| SERVICE LEVEL | CHARGE |
| 240L refuse / 240L recycling | \$124.50 |
| 240L refuse – Additional bin | \$124.50 |
| 240L recycling – Additional bin | \$26.50 |
| 1m ³ Bulk Bin | \$500.00 |
| 1,100L Plastic Rear Lift Bin | \$635.00 |
| 3m ³ Bulk Bin | \$1,500.00 |
| 4m ³ Bulk Bin | \$2,000.00 |

| Table B - Commercial / industrial waste management utility charges for the period 1 January 2012 to 30 June 2012 if the Commercial Waste Levy <u>does not</u> commence prior to 31 December 2011. | |
|--|---------------|
| SERVICE LEVEL | CHARGE |
| 240L refuse / 240L recycling | \$124.50 |
| 240L refuse – Additional bin | \$124.50 |
| 240L recycling – Additional bin | \$26.50 |
| 1m ³ Bulk Bin | \$500.00 |
| 1,100L Plastic Rear Lift Bin | \$635.00 |
| 3m ³ Bulk Bin | \$1,500.00 |
| 4m ³ Bulk Bin | \$2,000.00 |

Table C - Commercial / industrial waste management utility charges for the period 1 January 2012 to 30 June 2012 if the Commercial Waste Levy does commence prior to 31 December 2011.

| SERVICE LEVEL | CHARGE |
|---------------------------------|------------|
| 240L refuse / 240L recycling | \$145.50 |
| 240L refuse – Additional bin | \$145.50 |
| 240L recycling – Additional bin | \$26.50 |
| 1m ³ Bulk Bin | \$592.00 |
| 1,100L Plastic Rear Lift Bin | \$727.00 |
| 3m ³ Bulk Bin | \$1,776.00 |
| 4m ³ Bulk Bin | \$2,368.00 |

All pro rata waste management charges take effect from the date on which the service has been provided.

1.5 SPECIAL CHARGES

In accordance with section 94(1)(b)(i) of the Act, the Council makes and levies special charges for the 2011/12 financial year as follows:

1.5.1 Rural Fire Brigade Special Charge

The Council makes and levies a special charge to be known as the Rural Fire Brigade Special Charge on all rateable land within the Moreton Bay Regional Council local government area identified by the gazetted Rural Fire Board area maps for those rural fire boards listed below, except land that is levied the State Government Urban Fire Levy.

The overall plan for the supply of the rural fire service is:

- a) The rateable land to which the special charge applies is all rateable land within the Moreton Bay Regional Council local government area identified by the gazetted Rural Fire Board area maps for those rural fire boards listed below, except land that is levied the State Government Urban Fire Levy:
 - Booroobin Rural Fire Brigade
 - Bellthorpe Rural Fire Brigade
 - Clear Mountain Rural Fire Brigade
 - Closeburn/Cedar Creek Rural Fire Brigade
 - Dayboro and District Rural Fire Brigade
 - Delaney's Creek Rural Fire Brigade
 - Donnybrook Town Rural Fire Brigade
 - Elimbah Rural Fire Brigade
 - Meldale Rural Fire Brigade
 - Mount Mee Rural Fire Brigade
 - Mount Nebo Rural Fire Brigade
 - Narangba West Rural Fire Brigade
 - Ocean View Rural Fire Brigade
 - Rocksberg-Moorina Rural Fire Brigade
 - Samford Rural Fire Brigade
 - Samsonvale Rural Fire Brigade
 - Stanmore District Rural Fire Brigade
 - Stony Creek Rural Fire Brigade
 - Toorbul Rural Fire Brigade
 - Villeneuve Neurum (part) Rural Fire Brigade
 - Wamuran Rural Fire Brigade
- b) The service, facility or activity for which the overall plan is made is for the purpose of assisting the brigades meet their budgets and to assist the brigades upgrade equipment and maintain a rural fire service.

- c) The estimated cost of implementing the overall plan in the 2011/12 financial year is \$253,125.
- d) The provision of a Rural Fire Service is an ongoing matter and it is not possible to identify an estimated time for completion, but the estimated time for completion shown in the overall plan as it presently exists is one year.

The Council is of the opinion that all land to which the special charge applies will specially benefit to the same extent from the purchase and maintenance of equipment by the Rural Fire Brigade using funds raised by the special charge. The charge will assist rural fire brigades in the upgrade and maintenance of equipment necessary to provide a rural fire service.

The amount of the special charge made will be \$25.00 per annum.

1.5.2 Rural Recycling and Waste Management Special Charge

The Council makes and levies a special charge to be known as the Rural Recycling and Waste Management Special Charge on rateable land that is used, at least partially, for residential purposes and which is occupied land not being liable for a waste management utility charge for recycling and waste disposal. The purpose of this charge is to assist in meeting the costs associated with the availability and management of recycling and waste disposal facilities.

The overall plan for the supply of the rural recycling and waste management service is:

- a) The rateable land to which the special charge applies is all rateable land that is occupied land not being liable for a waste management utility charge for recycling and waste disposal.
- b) The service, facility or activity for which the overall plan is made is for the purpose of assisting in meeting the costs associated with the availability and management of recycling and waste disposal facilities, which includes a contribution towards the costs of:
 - administration of refuse and recycling contracts;
 - operation and maintenance of landfills for disposal of domestic waste;
 - operation and maintenance of waste from transfer stations;
 - interest and redemption of capital works;
 - transport of waste from transfer stations to landfill for disposal;
 - construction and development of waste disposal facilities;
 - purchase of future landfill sites;
 - supervision and operation of landfills to ensure compliance with the *Environmental Protection Act 1994*;
 - collection of roadside litter and supply and service of street litter bins.
- c) The estimated cost of implementing the overall plan in the 2011/12 financial year is \$404,888.
- d) The provision of recycling and waste management facilities is an ongoing matter and it is not possible to identify an estimated time for completion, but the estimated time for completion shown in the overall plan as it presently exists is one year.

The Council is of the opinion all land to which the special charge applies will specially benefit to the same extent from the provision of current and future recycling and waste disposal facilities.

The amount of the special charge made will be \$107.00 per annum.

1.5.3 Commercial Waste Management Special Charge

The Council makes and levies a special charge to be known as the Commercial Waste Management Special Charge on rateable land that is used for commercial purposes and which is occupied land not being liable for a waste management utility charge for waste disposal. The purpose of this charge is to assist in meeting the costs associated with the availability and management of waste disposal facilities.

The overall plan for the supply of the commercial waste management service is:

- a) The rateable land to which the special charge applies is all rateable land used for commercial purposes that is occupied land not being liable for a waste management utility charge for waste disposal.
- b) The service, facility or activity for which the overall plan is made is for the purpose of assisting in meeting the costs associated with the availability and management of waste disposal facilities, which includes a contribution towards the costs of:

- administration of refuse and recycling contracts;
 - operation and maintenance of landfills for disposal of commercial waste;
 - operation and maintenance of waste from transfer stations;
 - interest and redemption of capital works;
 - transport of waste from transfer stations to landfill for disposal;
 - construction and development of waste disposal facilities;
 - purchase of future landfill sites;
 - supervision and operation of landfills to ensure compliance with the *Environmental Protection Act 1994*;
 - collection of roadside litter and supply and service of street litter bins.
- c) The estimated cost of implementing the overall plan in the 2011/12 financial year is \$279,912.
- d) The provision of waste management facilities is an ongoing matter and it is not possible to identify an estimated time for completion, but the estimated time for completion shown in the overall plan as it presently exists is one year.

The Council is of the opinion all land to which the special charge applies will specially benefit to the same extent from the provision of current and future waste disposal facilities.

The amount of the special charge made will be \$107.00 per annum.

1.5.4 Environmentally Relevant Activities Special Charge

The Council makes and levies a special charge to be known as the Environmentally Relevant Activities Special Charge on each parcel of rateable land developed or used for prescribed environmentally relevant activities, for the purpose of funding the cost of a structured program for regulatory and enforcement inspection of all rateable land which is used for prescribed environmentally relevant activities.

The overall plan for carrying out the activity is:

- a) The rateable land to which the plan applies is every parcel of rateable land which is developed or used for prescribed environmentally relevant activities, for which Council is devolved responsibility to enforce and administer pursuant to the *Environmental Protection Act 1994* namely:
- Lot 825 SP 163324 Parish Redcliffe
 - Lot 775 SL 8776 Parish Redcliffe
 - Lot 790 SL 10825 Parish Redcliffe
 - Lot 860 SL 10270 Parish Redcliffe
 - Lot 4 CP 867910 Parish Redcliffe
 - Lot 5 CP 867910 Parish Redcliffe
 - Lot 13 CP 867910 Parish Redcliffe
 - Lot 10 SL 12506 Parish Redcliffe
 - Lot 3 SP 159031 Parish Redcliffe
 - Lot 754 SL 9303 Parish Redcliffe
 - Lot 1 CP 867909 Parish Redcliffe
 - Lot 13 CP 913022 Parish Redcliffe
- b) The service, facility or activity for which the plan is made is a program for the inspection of each parcel of rateable land used for prescribed environmentally relevant activities, by authorised persons in order to monitor compliance with (or identify any contravention of) development approval conditions or other applicable legal requirements for the management, operation and physical attributes of premises used for prescribed environmentally relevant activities.
- c) the estimated cost of implementing the overall plan in the 2011/12 financial year is \$10,868.
- d) The program is intended to facilitate the quarterly inspection of every premises used for prescribed environmentally relevant activities during the year ending 30 June 2012, and the time for implementing the overall plan is accordingly one year. However, the provision by Council of this program is likely to be an ongoing activity, and further special charges are expected to be made in future years.
- e) Land omitted from (a) above which is liable for the Environmentally Relevant Activities Special Charge will be subject to the charge from the first day of the next rating period following identification of such land.

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

- a) is considered to be necessary due to the particular legal, health and amenity issues raised by premises used for prescribed environmentally relevant activities;
- b) relates only to the lands proposed to be rated; and
- c) would not need to be conducted if the carrying out of prescribed environmentally relevant activities on those lands did not exist.

The amount of the special charge made will be \$988.00 per annum.

Where a single entity carries on a prescribed environmentally relevant activity on more than one parcel of land, the special charge will be levied on only one parcel of land.

1.5.5 Dangerous Goods Storage Inspection Program Special Charge

The Council makes and levies a special charge to be known as the Dangerous Goods Storage Inspection Program Special Charge on the rateable land described below to fund the cost of a structured program for regulatory and enforcement inspection of all rateable land which is used for the storage of flammable and combustible liquids.

The overall plan for carrying out the activity is:

- a) The rateable land to which the plan applies is every parcel of rateable land which is developed or used for the storage of flammable and combustible liquids. This includes all premises used for storage of flammable and combustible liquids that are required to be regulated by Council pursuant to the *Dangerous Goods Safety Management Act 2001* and/or *Dangerous Goods Safety Management Regulation 2001*, namely: -
 - Lot 687 SL 6632 Parish Redcliffe
 - Lot 111 CP 909626 Parish Redcliffe
 - Lot 7 CP 867910 Parish Redcliffe
 - Lot 14 CP 867910 Parish Redcliffe
 - Lot 801 SP 138531 Parish Redcliffe
 - Lot 732 SL 9228 Parish Redcliffe
 - Lot 854 SL 10242 Parish Redcliffe
 - Lot 101 RP 826197 Parish Redcliffe
 - Lot 754 SL 9303 Parish Redcliffe
 - Lot 114 SP 124404 Parish Redcliffe
 - Lot 1 SP 231518 Parish Redcliffe
 - Lot 18 CP 913023 Parish Redcliffe
 - Lot 7 CP 913022 Parish Redcliffe
 - Lot 5 CP 913021 Parish Redcliffe
- b) The service, facility or activity for which the plan is made is a program for the inspection of each parcel of rateable land used for storage of flammable and combustible liquids, by authorised persons in order to monitor compliance with (or identify any contravention of) development approval conditions or other applicable legal requirements for the management, operation and physical attributes of premises used for the storage of flammable and combustible liquids.
- c) The estimated cost of implementing the overall plan in the 2011/12 financial year is \$12,844.
- d) The program is intended to facilitate the quarterly inspection of every premises used for the storage of flammable and combustible liquids during the year ending 30 June 2012, and the time for implementing the overall plan is accordingly one year. However, the provision by Council of this program is likely to be an ongoing activity, and further special charges are expected to be made in future years.
- e) Land omitted from (a) above which is liable for the Dangerous Goods Storage Inspection Program Special Charge will be subject to the charge from the first day of the next rating period following identification of such land.

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

- a) is considered to be necessary due to the particular legal, health and amenity issues raised by premises used for storage of flammable and combustible liquids;
- b) relates only to the lands proposed to be rated; and
- c) would not need to be conducted if the storage of flammable and combustible liquids activities on those lands did not exist.

The amount of the special charge made will be \$988.00 per annum.

Where a single entity develops or uses land for the storage of flammable and combustible liquids on more than one parcel of land, the special charge will be levied on only one parcel of land.

1.5.6 Environment Monitoring Special Charge

The Council makes and levies a special charge to be known as the Environment Monitoring Special Charge on the rateable land described below to fund the development and implementation of Council's Environmental Monitoring Program for hazardous industries being conducted in the Narangba Industrial Estate.

The overall plan for carrying out the activity is:

- a) The rateable land to which the plan applies is every parcel of rateable land within the Narangba Industrial Estate upon which is conducted a hazardous industry; namely:
 - Lot 825 SP 163324 Parish Redcliffe
 - Lot 775 SL 8776 Parish Redcliffe
 - Lot 790 SL 10825 Parish Redcliffe
 - Lot 879 SL 10825 Parish Redcliffe
 - Lot 742 SL 8176 Parish Redcliffe
 - Lot 687 SL 6632 Parish Redcliffe
 - Lot 860 SL 10270 Parish Redcliffe
 - Lot 111 CP 909626 Parish Redcliffe
 - Lot 741 CP 909626 Parish Redcliffe
 - Lot 4 CP 867910 Parish Redcliffe
 - Lot 5 CP 867910 Parish Redcliffe
 - Lot 6 CP 867910 Parish Redcliffe
 - Lot 7 CP 867910 Parish Redcliffe
 - Lot 9 CP 867910 Parish Redcliffe
 - Lot 67 CP 867910 Parish Redcliffe
 - Lot 10 CP 867910 Parish Redcliffe
 - Lot 11 SP 143709 Parish Redcliffe
 - Lot 13 CP 867910 Parish Redcliffe
 - Lot 69 CP 867910 Parish Redcliffe
 - Lot 14 CP 867910 Parish Redcliffe
 - Lot 101 CP 895174 Parish Redcliffe
 - Lot 10 SL 12506 Parish Redcliffe
 - Lot 3 SP 159031 Parish Redcliffe
 - Lot 2 SP 159031 Parish Redcliffe
 - Lot 1 SP 147528 Parish Redcliffe
 - Lot 1 SP 159031 Parish Redcliffe
 - Lot 801 SP 138531 Parish Redcliffe
 - Lot 836 SL 810296 Parish Redcliffe
 - Lot 854 SL 10242 Parish Redcliffe
 - Lot 856 SL 10242 Parish Redcliffe
 - Lot 101 RP 826197 Parish Redcliffe
 - Lot 878 SL 10820 Parish Redcliffe
 - Lot 754 SL 9303 Parish Redcliffe
 - Lot 4 SP 159031 Parish Redcliffe
 - Lot 1001 SL 12436 Parish Redcliffe
 - Lot 114 SP 124404 Parish Redcliffe

- Lot 112 CP 867909 Parish Redcliffe
 - Lot 110 CP 867909 Parish Redcliffe
 - Lot 108 CP 867910 Parish Redcliffe
 - Lot 109 CP 867909 Parish Redcliffe
 - Lot 1 CP 867909 Parish Redcliffe
 - Lot 18 CP 913023 Parish Redcliffe
 - Lot 17 CP 913023 Parish Redcliffe
 - Lot 13 CP 913022 Parish Redcliffe
 - Lot 7 CP 913022 Parish Redcliffe
 - Lot 14 CP 913022 Parish Redcliffe
 - Lot 5 CP 913021 Parish Redcliffe
 - Lot 2 CP 913021 Parish Redcliffe
 - Lot 6 SP 205813 Parish Redcliffe
 - Lot 1 SP 178535 Parish Redcliffe
 - Lot 1 SP 231518 Parish Redcliffe
 - Lot 732 SP 241692 Parish Redcliffe
 - Lot 903 SP 236544 Parish Redcliffe
- b) The service, facility or activity for which the plan is made is the ongoing development and implementation of Council's environmental monitoring program for hazardous industries being conducted upon the Narangba Industrial Estate, including:
- (i) Development of a Stormwater Management Plan for the designated area, including:
 - Water sampling and monitoring of stormwater collection points within the Estate, including Saltwater Creek.
 - Water sampling and monitoring of groundwater monitoring points within the Estate.
 - Assisting the Environmental Protection Agency with water sampling and monitoring.
 - Regular monitoring of stormwater systems within each property of the Estate to ensure compliance with the *Environmental Protection Act 1994* and associated legislation, particularly the Environmental Protection (Water) Policy 1997.
 - (ii) Development of an Air Monitoring Program for the designated area, including;
 - Odour monitoring to ensure compliance of each site in the Estate with relevant development approvals/licences.
 - Dust monitoring of all sites to ensure nuisances to local residents are not created.
 - Joint monitoring program of all air emissions with officers from other authorities (e.g. Environmental Protection Authority) to ensure compliance with development approvals.
 - (iii) Monitoring of noise emissions from activities within the Estate.
- c) The estimated cost of implementing the overall plan in the 2011/12 financial year is \$22,618.
- d) The time for implementing the overall plan is one year ending on 30 June 2012 however, the provision by Council of the program is likely to be an ongoing activity, and further special charges are expected to be made in future years.
- e) Land omitted from (a) above which is liable for the Environment Monitoring Special Charge will be subject to the charge from the first day of the next rating period following identification of such land.

The Council is of the opinion that the use made of the rateable land proposed to be levied with the special charge specially contributes to the need for the Environmental Monitoring Program because the program:

- a) addresses the particular legal, health and amenity issues raised by the use of the rateable lands for hazardous industries;
- b) is considered to be an appropriate mechanism to assist in avoiding hazardous industry disasters;

- c) relates only to the lands proposed to be rated; and
- d) would not need to be developed and implemented if the carrying out of hazardous industries being conducted on those lands did not exist.

The amount of the special charge made will be \$526.00 per annum.

Where a single entity operates a hazardous industry in the Narangba Industrial Estate on more than one parcel of land, the special charge will be levied on only one parcel of land.

1.5.7 Emergency Management Special Charge

The Council makes and levies a special charge to be known as the Emergency Management Special Charge on the rateable land described below to fund the development and implementation of Council's Emergency Management Program for hazardous industries being conducted in the Narangba Industrial Estate.

The overall plan for carrying out the activity is:

- a) The rateable land to which the plan applies is every parcel of rateable land within the Narangba Industrial Estate upon which is conducted a hazardous industry, namely:
 - Lot 825 SP 163324 Parish Redcliffe
 - Lot 775 SL 8776 Parish Redcliffe
 - Lot 790 SL 10825 Parish Redcliffe
 - Lot 879 SL 10825 Parish Redcliffe
 - Lot 742 SL 8176 Parish Redcliffe
 - Lot 687 SL 6632 Parish Redcliffe
 - Lot 860 SL 10270 Parish Redcliffe
 - Lot 111 CP 909626 Parish Redcliffe
 - Lot 741 CP 909626 Parish Redcliffe
 - Lot 4 CP 867910 Parish Redcliffe
 - Lot 5 CP 867910 Parish Redcliffe
 - Lot 6 CP 867910 Parish Redcliffe
 - Lot 7 CP 867910 Parish Redcliffe
 - Lot 9 CP 867910 Parish Redcliffe
 - Lot 67 CP 867910 Parish Redcliffe
 - Lot 10 CP 867910 Parish Redcliffe
 - Lot 11 SP 143709 Parish Redcliffe
 - Lot 13 CP 867910 Parish Redcliffe
 - Lot 69 CP 867910 Parish Redcliffe
 - Lot 14 CP 867910 Parish Redcliffe
 - Lot 101 CP 895174 Parish Redcliffe
 - Lot 10 SL 12506 Parish Redcliffe
 - Lot 3 SP 159031 Parish Redcliffe
 - Lot 2 SP 159031 Parish Redcliffe
 - Lot 1 SP 147528 Parish Redcliffe
 - Lot 1 SP 159031 Parish Redcliffe
 - Lot 801 SP 138531 Parish Redcliffe
 - Lot 836 SL 810296 Parish Redcliffe
 - Lot 854 SL 10242 Parish Redcliffe
 - Lot 856 SL 10242 Parish Redcliffe
 - Lot 101 RP 826197 Parish Redcliffe
 - Lot 878 SL 10820 Parish Redcliffe
 - Lot 754 SL 9303 Parish Redcliffe
 - Lot 4 SP 159031 Parish Redcliffe
 - Lot 1001 SL 12436 Parish Redcliffe
 - Lot 114 SP 124404 Parish Redcliffe
 - Lot 112 CP 867909 Parish Redcliffe
 - Lot 110 CP 867909 Parish Redcliffe
 - Lot 108 CP 867910 Parish Redcliffe
 - Lot 109 CP 867909 Parish Redcliffe
 - Lot 1 CP 867909 Parish Redcliffe
 - Lot 18 CP 913023 Parish Redcliffe
 - Lot 17 CP 913023 Parish Redcliffe

- Lot 13 CP 913022 Parish Redcliffe
 - Lot 7 CP 913022 Parish Redcliffe
 - Lot 14 CP 913022 Parish Redcliffe
 - Lot 5 CP 913021 Parish Redcliffe
 - Lot 2 CP 913021 Parish Redcliffe
 - Lot 6 SP 205813 Parish Redcliffe
 - Lot 1 SP 178535 Parish Redcliffe
 - Lot 1 SP 231518 Parish Redcliffe
 - Lot 732 SP 241692 Parish Redcliffe
 - Lot 903 SP 236544 Parish Redcliffe
- b) The service, facility or activity for which the plan is made is the ongoing development and implementation of Council's Emergency Management Program for hazardous industries being conducted upon the Narangba Industrial Estate (which program is required as a consequence of Council's commitments as contained in the "Narangba Industrial Estate Multi-Agency Fire and Firewater Minimisation Inspection Program Report"), including:
- i) Assisting the State Government in the development and implementation of an Emergency Management Plan for the whole of the Estate.
 - This will involve liaising with relevant Government departments to discuss the critical areas of the Estate to be covered by the Emergency Management Plan. The Estate-wide Emergency Management Plan will also be required to be monitored and reviewed by Council officers as activities within the Estate change over time.
 - ii) Assisting each business in preparing an Emergency Management Plan and assist in auditing that plan on a regular basis.
 - Council's involvement in this process will be to ensure that each premises has developed an Emergency Management Plan relevant to their level of risk, and to ensure that all measures detailed in the document are being complied with, when implemented and monitored on an on-going period.
 - iii) Assisting the State Government in the planning, implementation and monitoring of emergency management infrastructure for the designated high-risk area of the Narangba Industrial Estate.
 - The development of the emergency infrastructure is being co-ordinated by the State Government. Council has been designated as a member of the working group involved in the planning, design and implementation of this infrastructure. Attendance at meetings, on-site discussions and various office-based activities are part of this process. When implemented, Council will monitor the infrastructure to ensure that in the event of an emergency, that the system will cope. Sampling of water and soil from the containment areas will also occur on a frequent basis to ensure that if there is a release, no contamination will be released to the environment.
- c) The estimated cost of implementing the overall plan in the 2011/12 financial year is \$22,360.
- d) The time for implementing the overall plan is one year ending on 30 June 2012 however, the provision by Council of the program is likely to be an ongoing activity, and further special charges are expected to be made in future years.
- e) Land omitted from (a) above which is liable for the Environment Management Special Charge will be subject to the charge from the first day of the next rating period following identification of such land.

The Council is of the opinion that the use made of the rateable land proposed to be levied with the special charge specially contributes to the need for the Emergency Management Program, because the program:

- a) addresses the particular legal, health and amenity issues raised by the use of the rateable lands for hazardous industries;
- b) is considered to be an appropriate mechanism to assist in avoiding hazardous industry disasters;
- c) relates only to the lands proposed to be rated; and
- d) would not need to be developed and implemented if the carrying out of hazardous industries being conducted on those lands did not exist.

The amount of the special charge made will be \$520.00 per annum.

Where a single entity operates a hazardous industry in the Narangba Industrial Estate on more than one parcel of land, the special charge will be levied on only one parcel of land.

1.5.8 North Lakes Enhanced Services Special Charge

The Council makes and levies a special charge to be known as the North Lakes Enhanced Services Special Charge on all rateable land within the suburb of North Lakes. The parks, public areas, road reserves, street furniture and park infrastructure in this area require higher maintenance levels than comparable facilities across the region due to the type, quality and number of facilities provided. The special charge will fund the required higher level of maintenance.

The overall plan to fund the additional costs associated with the higher maintenance levels for public facilities in North Lakes, over and above the standard maintenance levels in other areas across the Council's local government area is:

- a) The rateable land to which the special charge applies is all rateable land within the suburb of North Lakes.
- b) The service or activity for which the overall plan is made is for the purpose of providing higher maintenance levels, over and above the standard maintenance levels in other parts of the Council's local government area for public facilities including:
 - Parks – plantings, mulching, watering, weeding and mowing;
 - Public areas – lakes, boardwalks;
 - Roads reserves – footpaths, plantings, mulching, watering, weeding and mowing;
 - Park infrastructure – playground equipment, barbeque facilities, park furniture and shade shelters; and
 - Street furniture – street signs and lighting poles.
- c) The estimated cost of implementing the overall plan in the 2011/12 financial year is \$849,140.
- d) The provision of higher maintenance levels for public facilities in North Lakes is an ongoing matter and it is not possible to identify an estimated time for completion, but the estimated time for completion shown in the overall plan as it presently exists is one year.

The Council is of the opinion that all land to which the charge applies will specially benefit from the provision of higher maintenance levels for public facilities in North Lakes because they have direct use of and exposure to the amenity created by these public facilities. This special charge has been set by Council to reflect sufficient and equitable contributions by these property owners to the additional cost of maintaining these high quality facilities in North Lakes.

The amount of the special charge made will be as follows:

- Residential properties that are part of a community titles scheme – \$30 per annum.
- Properties included in the Major Regional Drive-in Shopping Centre differential general rating category – \$2,000 per annum.
- All other properties – \$150 per annum.

Any new properties created during the financial year will be charged a pro rata amount calculated from the date the property is created.

1.5.9 Newport Canal Maintenance Special Charge

The Council makes and levies a special charge to be known as the Newport Canal Maintenance Special Charge ("**special charge**") on the rateable land described below for the purpose of funding works for preserving, maintaining and keeping clean and navigable ("**works**") the canals at Newport Waterways ("**canals**").

The Newport Canal Maintenance Special Charge applies to properties in the suburb of Newport with canal frontage. This area includes lots in community titles schemes where the scheme land has canal frontage, and the whole of the Newport Waterways Marina complex which is on multiple titles but is a single canal-front entity in terms of land use. The whole area is precisely delineated on a map prepared and adopted by the Council for this purpose.

1. The overall plan for the carrying out of the works is:
 - a) The rateable land to which the special charge applies is the land specified below.
 - b) The service, facility or activity for which the overall plan is made is the indicative 22 year canal maintenance works program, from base year 2011/12, shown in the documents prepared by the Chief Executive Officer and presented to the Council, providing for, as the major elements:
 - (i) major dredging of the access channel of the canals, including spoil disposal; and
 - (ii) major dredging of the canals other than the access channel, including spoil disposal; and
 - (iii) carrying out of spot dredging, beach cleaning and replenishment as required.
 - c) The estimated cost of implementing the overall plan, in 2011 terms, is \$24,740,601 over a 22 year period from base year 2011/12.
 - d) Canal maintenance is an ongoing matter and it is not possible to identify an estimated time for completion, but the estimated time for completion of the indicatively programmed works shown in the overall plan as it presently exists is 22 years from base year 2011/12.

2. The 2011/12 implementation of the overall plan comprises the carrying out of the following works forming part of that overall plan which are intended or expected to be carried out in 2011/12:

Maintenance of the access channel of the canals

| | |
|-----------------|----------|
| Navigation aids | \$ 5,000 |
|-----------------|----------|

Maintenance of the canals other than the access channel

Residential canals:

| | |
|---------------------|------------|
| General | \$ 43,721 |
| Dredging | \$ 300,000 |
| Spoil Disposal | \$ 300,000 |
| Beach Replenishment | \$ 350,000 |
| Weed Removal | \$ 60,000 |

Marina:

| | |
|----------------|------------|
| General | \$ 2,000 |
| Dredging | \$ 400,000 |
| Spoil Disposal | \$ 400,000 |

| | |
|---------------------------|---------------------------|
| MAINTENANCE TOTAL: | <u>\$1,860,721</u> |
|---------------------------|---------------------------|

3. The Council is of the opinion that the lands to which the special charge applies will specially benefit from the works, as compared to other parts of its local government area generally, for the reason that such lands have the benefit of direct access to the canals and of direct use of and enjoyment of the canals. To avoid doubt, it is the Council's opinion that these lands include lots in a community titles scheme which has canal frontage, even though it is usually scheme land rather than the individual lots which physically abuts the canal, and all lots, whether dry land or submerged, from time to time comprising the Newport Waterways Marina which is a single canal-front entity in terms of land use, regardless of its internal titling arrangements or boundaries.

4. The Benefitted Area Map marked "Plan A" identifies the lands to be levied with the special charge for the 2011/12 financial year. The lands to be levied also includes any canal allotment or canal allotment (residential unit) (as defined below) which is created during the year as a result of the extension of the existing system of canals, even if such new canal allotment or canal allotment (residential unit) is outside the area delineated on "Plan A".

5. **"canal allotment"** means an allotment, whether existing as at the date of this resolution or coming into existence after the date of this resolution, which:
 - a) abuts directly onto a canal in the existing system of canals or any extension of the existing system of canals; and
 - b) is used, or has been created to be used, for an end user purpose; and

- c) has a valuation which values it individually and separately from any other land; and
 - d) is not contained within that part of the identified area shaded blue on "Plan A" (which area is described as "**subdivision 1**").
6. "**canal allotment (residential unit)**" means a lot in a community titles scheme under the *Body Corporate and Community Management Act 1997*, (a "BCCM lot"), whether existing as at the date of this resolution or coming into existence after the date of this resolution, which:
- a) the scheme land abuts directly onto a canal in the existing system of canals or any extension of the existing system of canals; and
 - b) is used, or has been created to be used, for an end user purpose; and
 - c) has a valuation which values it individually and separately from any other land; and
 - d) is not contained within that part of the identified area shaded blue on "Plan A" (which area is described as "subdivision 1").
7. "**balance allotment**" means any land within the identified area which is not:
- a) a canal allotment; or
 - b) a canal allotment (residential unit); or
 - c) common property under the *Body Corporate and Community Management Act 1997*; or
 - d) within subdivision 1.

At 28 June 2011, the balance allotments are the lands contained in Rate Assessments Nos. 625573, 621820 and 622231.

8. To avoid doubt, land which is covered by a valuation which includes both newly subdivided allotments (which would be canal allotments if separately valued) and a balance unsubdivided area is a balance allotment.
9. The Council considers it appropriate that the amount of the special charge vary between the different lands identified below having regard to all matters relevant to the objective of achieving an equitable spread of the revenue burden between all of the lands to be charged and fairness as between the different classes of land, including the extent to which, in the Council's opinion, different lands will specially benefit from the works.
10. The amount of the special charge made shall vary as follows:
 - Special charge amount No. 1 \$106,478
 - Special charge amount No. 2 \$1,020.00 per canal allotment
 - Special charge amount No. 2U \$510.00 per canal allotment (residential unit)
 - Special charge amount No. 3 \$25,375 - (NCL x \$87), where NCL = number of canal lots created, by registration of separate title, from balance allotments during the rating year¹.
 - Special charge amount No. 4 \$28,502 - (NCL x \$87), where NCL = number of canal lots created, by registration of separate title, from balance allotments during the rating year¹
 - Special charge amount No. 5 \$2,573 - (NCL x \$87), where NCL = number of canal lots created, by registration of separate title, from balance allotments during the rating year¹

¹ The intent of this formula, applicable to each of special charge amount No's 3,4 and 5, is to recognise a reduction in special charge amount No's 3, 4 or 5 during the rating year where the reduction occurs because part of the balance allotment has been subdivided to create canal allotments or canal allotments (residential unit), (to which special charge No. 2 and No.2U will apply), but to deny any reduction, despite reduced land area, where or to the extent that subdivision creates allotments other than canal allotments (to which special charge No. 2 does not apply). See worked examples following

11. Special charge amount No. 1 must be levied on all land which comprises subdivision 1.
12. Special charge amount No. 2 must be levied on each canal allotment (including canal allotments coming into existence after the date of this resolution which must be levied on a pro rata time basis).
13. Special charge amount No.2U must be levied on each canal allotment (residential unit), (including canal allotments (residential unit) coming into existence after the date of this resolution which must be levied on a pro rata time basis).
14. Special charge amount No. 3 must be levied on balance allotments within the area shaded yellow on "Plan A" and identified as Subdivision 3. Where the land on which Special charge No. 3 is to be levied comprises land in more than one rate assessment, the charge amount must, for the purpose of levy of an individual amount on each assessment, be apportioned to each of the assessments on a pro rata area basis.
15. Special charge amount No. 4 must be levied on balance allotments within the area shaded green on "Plan A" and identified as Subdivision 4. Where the land on which Special charge No. 4 is to be levied comprises land in more than one rate assessment, the charge amount must, for the purpose of levy of an individual amount on each assessment, be apportioned to each of the assessments on a pro rata area basis.
16. Special charge amount No. 5 must be levied on balance allotments within the area shaded pink on "Plan A" and identified as Subdivision 5. Where the land on which Special charge No. 5 is to be levied comprises land in more than one rate assessment, the charge amount must, for the purpose of levy of an individual amount on each assessment, be apportioned to each of the assessments on a pro rata area basis.

(Examples of application of the formula for Special charge No. 3, 4 and 5)

Example 1(2):

If no canal lots are created during the rating year, "NCL" will be zero for the whole of the year, and the special charge will be levied in the amount of \$25,375, in the case of special charge amount No. 3 and there will be no refund or readjustment of that amount during the rating year, even if part of a balance allotment is subdivided to create non-canal lots, and no longer forms part of a balance allotment.

To the extent that Chapter 2 Part 9 Division 2 of the *Local Government (Finance, Plans and Reporting) Regulation 2010* technically applies in the event of such a subdivision, the fact that there is no change in the special charge amount means that the pro rata refund on the original balance allotments for the period 1 November 2011 to 30 June 2012 is equal to the pro rata adjusted levy on the new balance allotments for that same period, despite the changed property descriptions and/or changed rates assessments, and despite the reduction in land area, so there is no net refund or net additional levy.

Example 2(2):

If a balance allotment is subdivided and 50 canal lots are created (with or without non-canal lots, roads, parks etc) with effect on 1 November 2011, the adjusted annual special charge liability for the remaining land, that is, the land which comprises balance allotments from 1 November 2011, will be, in the case of special charge amount No. 3, $\$25,375 - (50 \times \$87) = \$21,025$.

Under Chapter 2 Part 9 Division 2 of the *Local Government (Finance, Plans and Reporting) Regulation 2010*, the Council will be required to make a pro rata refund of, in the case of special charge amount No. 3, $8/12 \times 25,375 = \$16,916.66$, but will be entitled to make a pro rata adjusted levy of $8/12 \times \$21,025 = \$14,016.66$. The net refund will be \$2,900. As the charge is apportioned on a pro rata area basis where there is more than one assessment for balance lots, the refund will be similarly apportioned in those circumstances, regardless of which particular assessment contained the land on which the subdivision was carried out.

1.5.10 Redcliffe Aerodrome Special Charge

The Council makes and levies a special charge to be known as the Redcliffe Aerodrome Special Charge (“special charge”) on the rateable land identified below for the purpose of funding works for the operation, maintenance, repair and upgrading (“works”) of Redcliffe Aerodrome.

The Redcliffe Aerodrome Special Charge is levied on rateable properties comprising the leased private, business or commercial sites adjacent to Redcliffe Aerodrome. As the Redcliffe Aerodrome is not a commercial airport, the primary use of and benefit from the operation, maintenance and upgrading of the aerodrome is conferred upon the private air transport and aviation-related businesses which occupy premises within the aerodrome boundaries. The level of this special charge has been set by Council to reflect sufficient and equitable contributions by these property owners to the cost of providing both operational and capital works and services at the aerodrome.

1. The overall plan for the carrying out of the works is:
 - a) The rateable land to which the special charge applies is the land specified below.
 - b) The service, facility or activity for which the overall plan is made is the indicative 20 year operational and capital works program for Redcliffe Aerodrome, from base year 2011/12, shown in the documents prepared by the Chief Executive Officer and presented to the Council, providing for, as the major elements:
 - (i) sealing of the runway and taxiways; and
 - (ii) installation of lighting and connections; and
 - (iii) general aerodrome maintenance.
 - c) The estimated cost of implementing the overall plan, in 2011 terms, is \$7,690,000 over a 20 year period from base year 2011/12.
 - d) Aerodrome maintenance is an ongoing matter and it is not possible to identify an estimated time of completion, but the estimated time for completion of the indicatively programmed works shown in the overall plan as it presently exists is 20 years from base year 2011/12.

2. The 2011/12 implementation of the overall plan comprises the carrying out of the following works forming part of that overall plan which are intended or expected to be carried out in 2011/12:

Aerodrome Operations

| | |
|-------------------------|-----------------|
| Operations cost | \$97,000 |
| Total Operations | \$97,000 |

Aerodrome Capital

| | |
|--|------------------|
| Amenities Upgrade | \$100,000 |
| Rehabilitation of North-Eastern Section of Levy bank | \$525,000 |
| Total Capital | \$625,000 |

AERODROME TOTAL: \$722,000

3. The Council is of the opinion that occupiers of the rateable land to which the special charge applies will specially benefit from the works and services for the reason that:
 - a) Redcliffe Aerodrome is not a commercial airport; and
 - b) most usage of Redcliffe Aerodrome is use by or for the benefit of private air transport or aviation-related operators who lease land within the Aerodrome holding, and are the occupiers of the rateable land proposed to be charged; and
 - c) the works and services in the overall plan facilitate or enhance that usage.

4. The Benefitted Area Map marked "Plan B" identifies the lands to be levied with the special charge for the 2011/12 financial year.
5. The Council considers it appropriate that the amount of the special charge for each parcel of rateable land be based upon land area, given that land area is a reasonable reflection of the scale of the occupier's activity, and therefore that occupier's relative level of special benefit from the works and services in the overall plan.

The amount of the special charge for the 2011/12 financial year is \$3.57 per square metre of rateable land.

1.6 CONCESSIONS

For the financial year ending 30 June 2012 the Council will exercise its power to grant a concession for rates or charges under the Regulation, Chapter 2, part 10, in the following ways:

1.6.1 Concession 1: Council Pensioner Rebate

- Where a person is receiving the maximum rate of pension (Maximum Rate) under Commonwealth law, or is in receipt of a DVA Gold Repatriation Health Card as confirmed by the Centrelink Confirmation eService, and qualifies for the Queensland Government Pensioner Rate Subsidy Scheme (Scheme) with respect to land located in the Moreton Bay Regional Council local government area (Qualifying Pensioner), the Council may partly rebate (rebate) the general rate and charges levied on the land in the amount equivalent to 50% of the total levy up to the Maximum Rebate per annum granted on a quarterly pro rata basis.
- A person will also be considered a Qualifying Pensioner if they are receiving the maximum rate of pension under Commonwealth law, and have entered into a long term lease or agreement with a retirement village operator for a property under a community titles scheme where the title is owned by the operator. In this instance, each community titles scheme property within the retirement village must be rated separately, and the Qualifying Pensioner must be responsible for the payment of rates as specified in the long term lease or agreement.
- Maximum Rate is the highest level of benefit available and confirmed by Centrelink.
- The rebate may only be granted on the basis of a written application submitted to the Council. A new application must be made whenever there is a change to the Qualifying Pensioners pension entitlements or address.
- The rebate will not be applied retrospectively to any rating period prior to the rating period in which the application for the rebate was made.
- The rebate will be granted pro rata according to that proportion of the land which the Qualifying Pensioner occupies as a principal place of residence.
- The rebate will be granted pro rata according to the Qualifying Pensioner's proportional share of ownership of the land with the exception that pro rata will not apply where proportional ownership is confined to marriage and de facto relationships.
- Where the eligibility date is confirmed as being a date falling in a previous rating period then the rebate will be granted for the entire current rating period in which the application was made.
- Where the eligibility date is confirmed as being a date within the current rating period in which the application was made then the rebate will be granted from the first day of the next rating period.
- Where a pensioner becomes ineligible for whatever reason, the rebate for the current rating period will be reversed in full where the ineligibility date occurred in a previous rating period. In all other cases the rebate will cease from the first day of the next rating period.
- "Rating Period" means the period for which rates and charges are levied as specified on the rate notice issued by the Council.
- The Maximum Rebate is:
 - \$220, for existing remissions granted as at 30 June 2008 in the former Pine Rivers Shire Council Local Government Area.

- \$250, for existing remissions granted as at 30 June 2008 in the former Redcliffe City Council Local Government Area.
- \$200, for existing remissions granted as at 30 June 2008 in the former Caboolture Shire Council Local Government Area.
- \$200, for any new remissions granted from 1 July 2008.

1.6.2 Concession 2: State Government Subsidy

- Where a person is receiving a pension under a Commonwealth law and qualifies for the Queensland Government Pensioner Rate Subsidy Scheme, (Scheme), with respect to land located in the Moreton Bay Regional Council local government area, the Council may, subject to the terms and conditions of the scheme, partly rebate rates and charges up to the maximum dollar amount specified by the scheme from time to time.
- The subsidy will be granted and administered strictly in accordance with the terms and conditions of the scheme as published by the Queensland Government from time to time.
- The subsidy may only be granted on the basis of a written application submitted to the Council. A new application must be made whenever there is a change to the qualifying pensioner's pension entitlements or address.
- The subsidy will not be applied retrospectively to any rating period prior to the rating period in which the application for the subsidy was made.
- **"Rating Period"** means the period for which rates and charges are levied as specified on the rate notice issued by the Council.

1.6.3 Concession 3: General Rate Pensioner Rebate

Where the registered owner of a property described in the schedule below was receiving a pension under Commonwealth law on 30 June 2008, and qualified for the Queensland Government Pensioner Rate Subsidy Scheme ("scheme"), with respect to that land, ("Qualifying Pensioner") the Council will rebate part of the differential general rate levied on the land equivalent to the amount specified in the schedule below:

| Property Description | Rebate Applicable 2011/12 | Property Description | Rebate Applicable 2011/12 |
|----------------------|---------------------------|----------------------|---------------------------|
| L2/RP129267 | \$416.42 | L29/RP74921 | \$45.94 |
| L5/RP45667 | \$195.86 | L38/RP74921 | \$45.94 |
| L1/RP153773 | \$167.44 | L194/RP74999 | \$45.94 |
| L308/RP30473 | \$150.43 | L43/RP72477 | \$45.94 |
| L2/RP51719 | \$131.50 | L29/RP72477 | \$45.94 |
| L12/RP900746 | \$129.54 | L26/RP72477 | \$45.94 |
| L344/RP30473 | \$125.35 | L7/RP72477 | \$45.94 |
| L25/RP182074 | \$123.39 | L3/RP108544 | \$45.94 |
| L14/RP96724 | \$122.65 | L113/RP74999 | \$45.94 |
| L283/RP30459 | \$119.83 | L136/RP74999 | \$45.94 |
| L9/RP30498 | \$117.52 | L220/RP76568 | \$45.94 |
| L12/RP30498 | \$117.51 | L39/RP69894 | \$45.94 |
| L747/RP30470 | \$110.16 | L30/RP65735 | \$45.94 |
| L2/RP30474 | \$108.69 | L197/RP74999 | \$45.94 |
| L749/RP30470 | \$108.68 | L156/RP74999 | \$45.94 |
| L5/SP149106 | \$102.19 | L140/RP74999 | \$45.94 |
| L1/RP95206 | \$96.47 | L153/RP74999 | \$45.94 |
| L3/RP95206 | \$96.10 | L127/RP67192 | \$45.94 |
| L4/RP95206 | \$94.32 | L167/RP74999 | \$45.94 |
| L2/RP99518 | \$93.60 | L195/RP74999 | \$45.94 |
| L5/BUP9308 | \$91.66 | L289/RP76568 | \$45.08 |
| L13/RP51978 | \$90.80 | L44/RP72477 | \$45.08 |
| L9/BUP7409 | \$90.16 | L1/RP79859 | \$45.08 |
| L6/BUP7409 | \$90.16 | L1/RP77386 | \$45.08 |

| Property Description | Rebate Applicable 2011/12 |
|----------------------|---------------------------------|
| L2/BUP7409 | \$90.16 |
| L19/BUP7409 | \$90.16 |
| L1/BUP7409 | \$90.16 |
| L16/BUP7409 | \$90.16 |
| L21/BUP7409 | \$90.16 |
| L24/BUP7409 | \$90.16 |
| L25/BUP7409 | \$90.16 |
| L27/BUP7409 | \$90.16 |
| L15/SP184013 | \$90.16 |
| L4/SP153501 | \$90.16 |
| L17/BUP7409 | \$90.16 |
| L17/SP146474 | \$90.16 |
| L11/SP177350 | \$90.16 |
| L12/BUP1961 | \$90.16 |
| L10/BUP1961 | \$90.16 |
| L5/BUP1961 | \$90.16 |
| L7/BUP1961 | \$90.16 |
| L9/BUP1961 | \$90.16 |
| L11/BUP1961 | \$90.16 |
| L13/BUP1631 | \$90.16 |
| L1/BUP6482 | \$90.16 |
| L12/BUP7158 | \$90.16 |
| L8/SP184013 | \$90.16 |
| L2/BUP6961 | \$90.16 |
| L3/BUP6961 | \$90.16 |
| L5/BUP6961 | \$90.16 |
| L11/BUP6961 | \$90.16 |
| L13/BUP6961 | \$90.16 |
| L14/BUP6961 | \$90.16 |
| L16/BUP6961 | \$90.16 |
| L8/BUP7158 | \$90.16 |
| L3/BUP6482 | \$90.16 |
| L12/SP126209 | \$90.16 |
| L3/SP177350 | \$90.16 |
| L2/BUP103300 | \$90.16 |
| L8/BUP103300 | \$90.16 |
| L16/BUP103300 | \$90.16 |
| L18/BUP103300 | \$90.16 |
| L20/BUP103300 | \$90.16 |
| L21/BUP103300 | \$90.16 |
| L11/SP126983 | \$90.16 |
| L9/BUP102978 | \$90.16 |
| L15/BUP102978 | \$90.16 |
| L11/SP126209 | \$90.16 |
| L10/SP126209 | \$90.16 |
| L9/SP126209 | \$90.16 |
| L8/SP126209 | \$90.16 |
| L7/SP126209 | \$90.16 |
| L24/BUP103300 | \$90.16 |
| L9/SP141351 | \$90.16 |
| L1/SP126983 | \$90.16 |
| L5/SP141351 | \$90.16 |

| Property Description | Rebate Applicable 2011/12 |
|----------------------|---------------------------------|
| L23/RP72477 | \$45.08 |
| L19/RP72477 | \$45.08 |
| L2/RP79859 | \$45.08 |
| L1/RP115697 | \$45.08 |
| L35/RP102525 | \$45.08 |
| L4/RP77875 | \$45.08 |
| L1/RP102525 | \$45.08 |
| L36/RP66547 | \$45.08 |
| L1/RP77525 | \$45.08 |
| L2/RP73347 | \$45.08 |
| L5/RP77875 | \$45.08 |
| L86/RP77307 | \$45.08 |
| L157/RP30496 | \$45.08 |
| L166/RP30496 | \$45.08 |
| L161/RP30496 | \$45.08 |
| L160/RP30496 | \$45.08 |
| L11/RP72477 | \$45.08 |
| L14/RP30496 | \$45.08 |
| L3/RP88619 | \$45.08 |
| L6/RP91678 | \$45.08 |
| L11/RP72847 | \$45.08 |
| L46/RP30496 | \$45.08 |
| L4/BUP1812 | \$40.21 |
| L34/RP161297 | \$37.57 |
| L4/RP95624 | \$37.16 |
| L17/RP171683 | \$33.98 |
| L269/RP76568 | \$32.98 |
| L214/RP76568 | \$32.98 |
| L34/RP102525 | \$32.98 |
| L282/RP76568 | \$32.98 |
| L283/RP76568 | \$32.98 |
| L48/RP72477 | \$32.98 |
| L268/RP76568 | \$32.98 |
| L77/RP74921 | \$32.98 |
| L20/RP102525 | \$32.98 |
| L21/RP102525 | \$32.98 |
| L125/RP30324 | \$32.98 |
| L231/RP30322 | \$32.98 |
| L8/RP141593 | \$32.98 |
| L85/RP30496 | \$32.98 |
| L1/RP79423 | \$32.98 |
| L20/SP141353 | \$32.98 |
| L2/RP77875 | \$32.98 |
| L6/RP77875 | \$32.98 |
| L61/RP30324 | \$32.98 |
| L44/RP30496 | \$32.98 |
| L81/RP74921 | \$32.98 |
| L147/RP30496 | \$32.98 |
| L3/RP107678 | \$32.98 |
| L79/RP74921 | \$32.98 |
| L4/RP107678 | \$32.98 |
| L75/RP74921 | \$32.98 |

| Property Description | Rebate Applicable 2011/12 |
|----------------------------|---------------------------------|
| L4/SP141351 | \$90.16 |
| L4/BUP1876 | \$90.16 |
| L8/SP141356 | \$90.16 |
| L3/SP137658 | \$90.16 |
| L4/RP181910 | \$89.83 |
| L3/RP114276 | \$89.83 |
| L1/RP95346 | \$88.41 |
| L6/RP76245 | \$88.41 |
| L12/RP181911 | \$88.05 |
| L10/RP181911 | \$88.05 |
| L5/BUP105293 | \$87.52 |
| L8/BUP3261 | \$87.09 |
| L1/BUP3261 | \$87.09 |
| L2/BUP3261 | \$87.09 |
| L3/RP56877 | \$85.07 |
| L1/RP73426 | \$82.12 |
| L45/RP85839 | \$81.76 |
| L43/RP85839 | \$81.76 |
| L38/RP85839 | \$81.41 |
| L37/RP85839 | \$81.41 |
| L40/RP85839 | \$81.41 |
| L17/RP51978 | \$79.67 |
| L2/RP92362 | \$78.43 |
| L208/RP841957 | \$77.40 |
| L12/SP111814 | \$76.20 |
| L5/SP141343 | \$76.20 |
| L7/SP141343 | \$76.20 |
| L5/BUP123 | \$70.52 |
| L2/CP890266 | \$69.21 |
| L12/RP204205 | \$67.06 |
| L7/BUP9308 | \$65.94 |
| L3/SP130280 | \$65.23 |
| L4/BUP102419 | \$63.79 |
| L8/BUP9308 | \$62.70 |
| L1/RP100287 | \$61.98 |
| L51/RP30328 | \$60.97 |
| L2/RP105615, L2/RP100211 | \$60.97 |
| L15/RP51978 | \$60.67 |
| L1/RP71982 | \$60.61 |
| L251/RP30322, L252/RP30322 | \$60.61 |
| L29/RP30328 | \$60.61 |
| L27/RP30328 | \$60.61 |
| L18/RP63244 | \$60.61 |
| L10/RP30328 | \$60.61 |
| L326/RP30322, L327/RP30322 | \$60.43 |
| L27/RP30299 | \$60.43 |
| L1/SP150817 | \$60.06 |
| L5/BUP12623 | \$59.08 |
| L1/BUP12623 | \$59.08 |
| L270/RP30459 | \$56.30 |
| L133/RP30445 | \$54.99 |
| L15/RP203257 | \$51.62 |

| Property Description | Rebate Applicable 2011/12 |
|------------------------|---------------------------------|
| L76/RP74921 | \$32.98 |
| L4/RP88619 | \$32.56 |
| L26/RP102525 | \$32.56 |
| L211/RP76568 | \$32.56 |
| L3/RP204205 | \$32.56 |
| L228/RP76568 | \$32.56 |
| L229/RP76568 | \$32.56 |
| L10/RP86460 | \$32.56 |
| L40/RP91678 | \$32.56 |
| L100/RP30324 | \$32.56 |
| L2/RP99630 | \$32.56 |
| L74/SP110466 | \$32.56 |
| L101/RP52182 | \$32.56 |
| L92/SP110466 | \$32.56 |
| L103/RP52182 | \$32.56 |
| L117/RP30324 | \$32.56 |
| L122/RP30324 | \$32.56 |
| L156/RP30324 | \$32.56 |
| L73/RP52182 | \$32.56 |
| L233/RP76568 | \$32.56 |
| L75/RP30324 | \$32.56 |
| L9/RP86460 | \$32.56 |
| L271/RP76568 | \$32.56 |
| L6/RP203255 | \$32.13 |
| L296/RP76568 | \$32.13 |
| L266/RP30322 | \$32.13 |
| L30/RP45835 | \$32.13 |
| L275/RP76568 | \$32.13 |
| L22/RP45835 | \$32.13 |
| L250/RP76568 | \$32.13 |
| L2/RP94980 | \$32.13 |
| L36/RP102525 | \$32.13 |
| L41/RP72477 | \$32.13 |
| L19/RP68703 | \$32.13 |
| L65/RP70299 | \$32.13 |
| L31/RP68703 | \$32.13 |
| L259/RP30322 | \$31.30 |
| L281/RP30322 | \$31.30 |
| L286/RP30322 | \$31.30 |
| L275/RP30322 | \$31.30 |
| L260/RP30322 | \$31.30 |
| L127/RP30322 | \$31.30 |
| L258/RP30322 | \$31.30 |
| L2/RP100287 | \$31.30 |
| L212/RP30322 | \$31.30 |
| L280/RP30322 | \$31.30 |
| L1/RP128141 | \$31.30 |
| L18/SL1852, L19/SL1852 | \$30.87 |
| L20/RP88619 | \$30.87 |
| L40/RP52490 | \$30.87 |
| L17/RP72847 | \$30.87 |
| L3/RP128141 | \$30.87 |

| Property Description | Rebate Applicable 2011/12 |
|----------------------------|---------------------------------|
| L5/BUP12509 | \$51.61 |
| L4/BUP9308 | \$50.54 |
| L24/RP73029 | \$48.44 |
| L84/RP63244 | \$48.44 |
| L16/RP85839 | \$48.44 |
| L3/RP137109 | \$48.44 |
| L2/RP64531 | \$48.44 |
| L97/RP30322, L98/RP30322 | \$48.44 |
| L3/SP173452 | \$48.44 |
| L23/RP65735 | \$48.44 |
| L136/RP30324, L137/RP30324 | \$48.44 |
| L1/RP85839 | \$48.02 |
| L18/RP204205 | \$48.02 |
| L87/RP63244 | \$48.02 |
| L11/RP95902 | \$48.02 |
| L12/RP95902 | \$48.02 |
| L52/RP63244 | \$48.02 |
| L18/RP85839 | \$47.62 |
| L32/RP30324 | \$47.62 |
| L2/RP85839 | \$47.62 |
| L11/RP859631 | \$47.62 |
| L6/RP204205 | \$47.62 |
| L48/RP63244 | \$47.62 |
| L62/RP63244 | \$47.62 |
| L44/RP30324 | \$47.62 |
| L25/RP102525 | \$47.62 |
| L56/RP63244 | \$47.62 |
| L9/RP63244 | \$47.62 |
| L54/RP63244 | \$47.62 |
| L2/RP90247 | \$47.62 |
| L21/RP63244 | \$47.62 |
| L75/RP63244 | \$47.62 |
| L36/RP120723 | \$46.76 |
| L26/RP85839 | \$46.76 |
| L12/RP30324 | \$46.76 |
| L22/RP85839 | \$46.76 |
| L30/RP63244 | \$46.76 |
| L33/RP63244 | \$46.76 |
| L100/RP30496 | \$46.76 |
| L21/RP864986 | \$46.76 |
| L132/RP67192 | \$46.76 |
| L103/RP30496 | \$46.76 |
| L134/RP67192 | \$46.76 |
| L1/RP93381 | \$46.76 |
| L18/RP65735 | \$46.36 |
| L131/RP67192 | \$46.36 |
| L143/RP67192 | \$46.36 |
| L2/RP113740 | \$46.36 |
| L3/RP95902 | \$46.36 |
| L19/RP65735 | \$46.36 |
| L17/RP65735 | \$46.36 |
| L12/RP65735 | \$46.36 |

| Property Description | Rebate Applicable 2011/12 |
|----------------------|---------------------------------|
| L4/RP128141 | \$30.87 |
| L1/RP177583 | \$30.87 |
| L277/RP76568 | \$30.87 |
| L11/RP91678 | \$30.87 |
| L252/RP76568 | \$30.87 |
| L256/RP76568 | \$30.87 |
| L51/RP70299 | \$30.46 |
| L2/RP81783 | \$30.46 |
| L77/RP70299 | \$30.46 |
| L38/RP30496 | \$30.46 |
| L33/RP91678 | \$30.46 |
| L1/RP899523 | \$30.46 |
| L23/RP198591 | \$30.46 |
| L123/RP30322 | \$30.46 |
| L52/RP70299 | \$30.46 |
| L82/RP68703 | \$29.62 |
| L181/RP30322 | \$29.62 |
| L36/RP52180 | \$29.62 |
| L34/RP52180 | \$29.62 |
| L5/RP128141 | \$29.62 |
| L5/RP198589 | \$29.62 |
| L75/RP70299 | \$29.62 |
| L4/RP45835 | \$29.62 |
| L12/RP52180 | \$29.62 |
| L176/RP30322 | \$29.62 |
| L73/RP30322 | \$29.62 |
| L16/RP88619 | \$29.19 |
| L31/RP91678 | \$29.19 |
| L25/RP68703 | \$29.19 |
| L67/RP30324 | \$29.19 |
| L85/RP68703 | \$29.19 |
| L55/RP70299 | \$29.19 |
| L65/RP30322 | \$29.19 |
| L69/RP30322 | \$29.19 |
| L69/RP30324 | \$29.19 |
| L14/RP88619 | \$29.19 |
| L30/RP91678 | \$29.19 |
| L21/RP91678 | \$29.19 |
| L108/RP74999 | \$29.19 |
| L81/RP30322 | \$29.19 |
| L19/RP88619 | \$29.19 |
| L15/RP88619 | \$29.19 |
| L4/RP189475 | \$29.19 |
| L71/RP30322 | \$29.19 |
| L109/RP74999 | \$29.19 |
| L251/RP844011 | \$27.02 |
| L64/RP30491 | \$23.34 |
| L119/RP30322 | \$17.05 |
| L118/RP30322 | \$17.05 |
| L175/RP30322 | \$17.05 |
| L154/RP30322 | \$17.05 |
| L148/RP30322 | \$17.05 |

| Property Description | Rebate Applicable 2011/12 | Property Description | Rebate Applicable 2011/12 |
|----------------------|---------------------------|----------------------|---------------------------|
| L20/RP65735 | \$46.36 | L155/RP30322 | \$17.05 |
| L111/RP74999 | \$46.36 | L147/RP30322 | \$17.05 |
| L3/RP113740 | \$46.36 | L309/RP30322 | \$16.22 |
| L16/RP65735 | \$46.36 | L200/RP76568 | \$16.22 |
| L1/RP113740 | \$46.36 | L100/RP30322 | \$16.22 |
| L1/RP64531 | \$46.36 | L6/SP154776 | \$16.22 |
| L113/RP30324 | \$46.36 | L205/RP76568 | \$16.22 |
| L164/RP30322 | \$46.36 | L204/RP76568 | \$16.22 |
| L2/RP66016 | \$46.36 | L308/RP30322 | \$16.22 |
| L1/RP101830 | \$46.36 | L20/RP68703 | \$16.22 |
| L134/RP74999 | \$45.94 | L316/RP30322 | \$16.22 |
| L15/RP128141 | \$45.94 | L94/RP30322 | \$16.22 |
| L8/RP91678 | \$45.94 | L24/RP30322 | \$15.82 |
| L3/RP77659 | \$45.94 | L2/RP126177 | \$15.82 |
| L173/RP74999 | \$45.94 | L10/SL1391 | \$15.82 |
| L175/RP74999 | \$45.94 | L18/RP198604 | \$14.99 |
| L28/RP85839 | \$45.94 | L60/RP203251 | \$14.99 |
| L6/RP86460 | \$45.94 | L43/RP203252 | \$14.99 |
| L17/RP30496 | \$45.94 | L20/SL1852 | \$14.14 |
| L180/RP74999 | \$45.94 | L26/RP78461 | \$14.14 |
| L182/RP74999 | \$45.94 | L64/RP67610 | \$14.14 |
| L189/RP74999 | \$45.94 | L2/RP30312 | \$11.44 |

- The rebate shown above is an annual amount which will be split equally as practicable across each rating period in the 2011/12 financial year.
- If a person ceases to be a Qualifying Pensioner, eligibility for this rebate will cease permanently from the commencement of the next rating period.
- Should a property described in the schedule above cease to exist for whatever reason during the rating period in which the rebate was granted, the rebate will cease from the first day of the next quarter following the cessation of the assessment.
- Where a pensioner becomes ineligible for whatever reason, the rebate for the current rating period will be reversed in full where the ineligibility date occurred in a previous rating period. In all other cases the rebate will cease from the first day of the next rating period
- **“Rating Period”** means the period for which rates and charges are levied as specified on the rate notice issued by the Council.

1.6.4 Rebate 4: Voluntary Conservation Agreements

The Council offers a partial rebate to property owners who enter into a voluntary conservation agreement in accordance with Council policy.

1.6.5 Community Organisations – Rebate (Caboolture)

The Council offers a partial rebate to community and charitable organisations in accordance with the Caboolture District Rate Based Assistance policy.

1.6.6 Community Organisations – Rebate (Pine Rivers)

The Council offers a partial rebate to community and charitable organisations in accordance with the Pine Rivers District Policy CS R.9.

1.6.7 Community Organisations – Rebate (Redcliffe)

The Council offers a partial rebate to community and charitable organisations in accordance with the Redcliffe Donations in Lieu of Rates policy.

1.7 ISSUE OF RATE NOTICES

Rates and utility charges for the year ending 30 June 2012 will be levied quarterly.

1.8 INTEREST ON OVERDUE RATES

In accordance with section 67 of the Regulation, all overdue rates and charges bear interest at the rate of 11% per annum, compounded on daily rests, commencing seven business days after the due date for payment shown on the rate notice.

1.9 TIME WITHIN WHICH RATES MUST BE PAID

In accordance with section 52 of the Regulation, all rates and charges are to be paid within 30 days after the rate notice for the rates and charges is issued.

1.10 COST RECOVERY FEES

Cost recovery fees are based upon the estimated cost to the Council of providing the service or taking the action for which the fee is charged.

1.11 COMMERCIAL FEES

Commercial fees are set by the Council for the provision of services which do not fall within the definition of Cost Recovery Fees.

1.12 COMMERCIAL BUSINESS ACTIVITY

The Council conducts a number of business activities on a commercial basis. The annual fees received by the Council for these business activities are as follows:

| TYPE 3 – ACTIVITIES | <i>Birrilee Child Care Centre</i> | <i>Family Day Care</i> | <i>Bongaree Caravan Park</i> |
|---|--|-------------------------------|-------------------------------------|
| Revenues for services provided to clients by commercial business activities of the Moreton Bay Regional Council | \$1,107,500 | \$568,484 | \$1,455,300 |

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Debt Policy

Head of Power

Local Government Act 2009
Local Government (Finance, Plans and Reporting) Regulation 2010, Section 133

Objective

To provide Council with a debt management framework based on sound financial management, to undertake borrowings to fund capital expenditure.

Definitions/Application

Application

This policy applies to all forms of borrowing undertaken by Council.

Policy Statement

1. Council will only undertake to borrow monies for purposes within its jurisdiction.
2. Borrowings will be undertaken in accordance with the Queensland Treasury Corporation Guidelines and the *Statutory Bodies Financial Arrangements Act 1982*.
3. Borrowing requirements will be determined on a Council-wide basis, adhering to the following guidelines:
 - i. New borrowings will only be made to fund capital expenditure.
 - ii. Borrowings will be for a period which is less than or equal to the estimated useful life of the related asset(s).
 - iii. Borrowing decisions are to be made in accordance with the appropriate financial ratios as determined by Council.
4. The Financial and Project Services Department will be responsible for undertaking periodic reviews of Council's borrowings in order to ensure the amount, terms and interest charged represent the optimum financial position for Council.
5. Borrowings will only be made for expenditure which has been approved through the annual budget cycle. As part of this process, and in accordance with section 133 of the *Local Government (Finance, Plans and Reporting) Regulation 2010*, each financial year the debt policy will state:
 - i. the new borrowings planned for the current financial year and the next nine financial years;
 - ii. the time over which it is planned to repay existing and new borrowings.

This information will be published in the Council's annual budget and annual report.

Details of budgeted borrowings for the period 1 July 2011 through 30 June 2021 are indicated below in table 1 and are in \$ millions.

Table 1.

| Loan Purpose | Term (years) | 2011/12 \$ m | 2012/13 \$ m | 2013/14 \$ m | 2014/15 \$ m | 2015/16 \$ m | 2016/17 \$ m | 2017/18 \$ m | 2018/19 \$ m | 2019/20 \$ m | 2020/21 \$ m |
|------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| General Infrastructure | 15 | 30.9 | 56.4 | 27.3 | - | 34.7 | 38.0 | 42.4 | 30.7 | 43.4 | 43.6 |
| Waste Infrastructure | 20 | - | - | - | 7.4 | - | - | - | - | - | - |
| Total | | 30.9 | 56.4 | 27.3 | 7.4 | 34.7 | 38.0 | 42.4 | 30.7 | 43.4 | 43.6 |

6. Council has a general approval from Queensland Treasury to borrow funds from the Queensland Treasury Corporation subject to the approval by the Department of Infrastructure and Planning, (DIP). A separate approval of the Treasurer is required should the Council wish to borrow from a source other than Queensland Treasury Corporation.
7. Borrowing costs are to be recognised as a capital expense where the criteria of the relevant accounting standard can be met; otherwise they will be expensed as they are incurred.
8. Any new borrowings from 1 July 2011 will be repaid within the term (years) indicated in Table 1 above.

Review Triggers

This Policy is reviewed internally for applicability, continuing effect and consistency with related documents and other legislative provisions when any of the following occurs:

- (1) The related documents are amended.
- (2) The related documents are replaced by new documents.
- (3) Amendments which affect the allowable scope and effect of a Policy of this nature are made to the head of power.
- (4) Other circumstances as determined from time to time by a resolution of Council.
- (5) Amendments to the organisational structure.

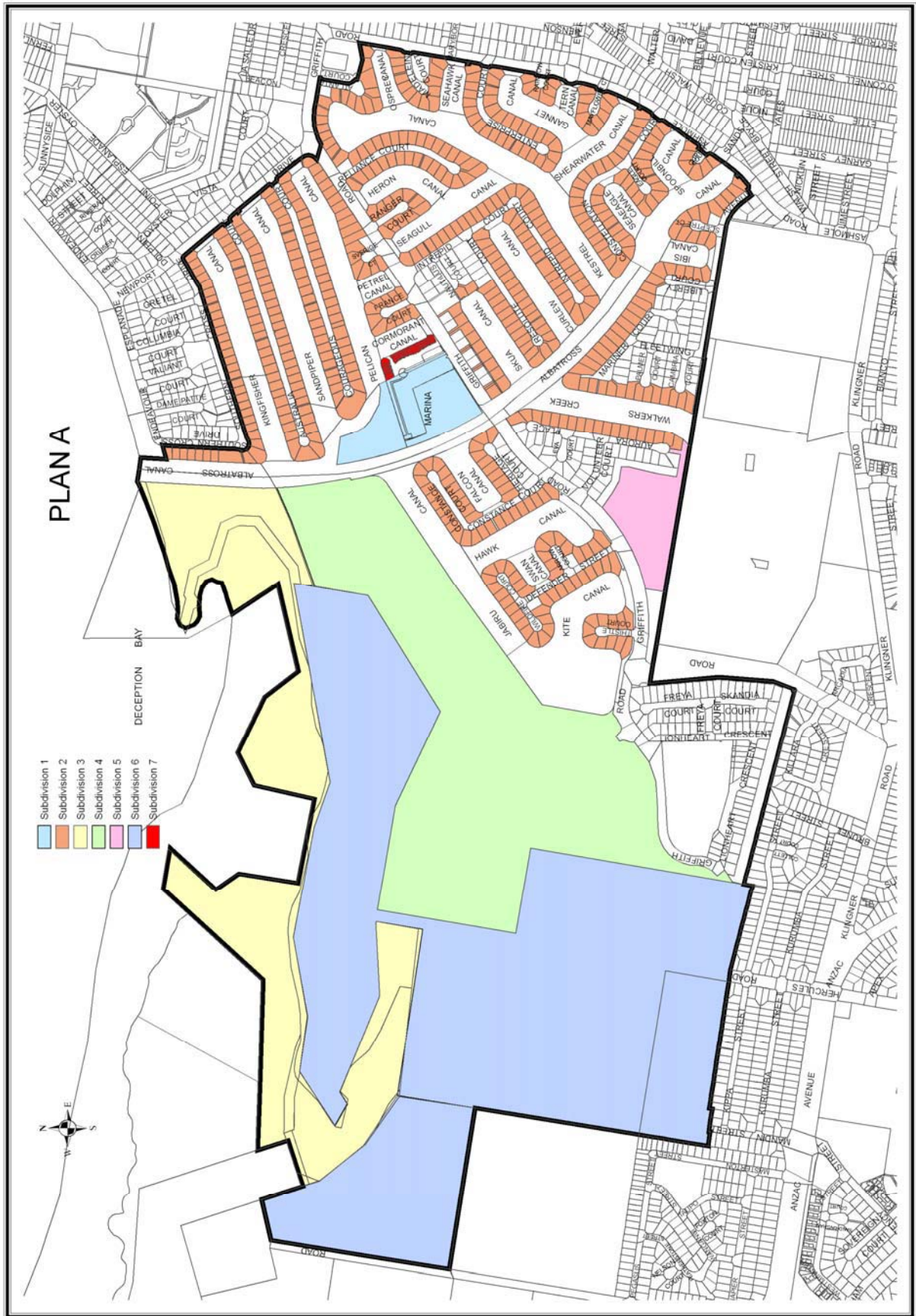
Notwithstanding the above as part of the annual budget process, this Policy is to be reviewed annually for relevance and to ensure that its effectiveness is maintained.

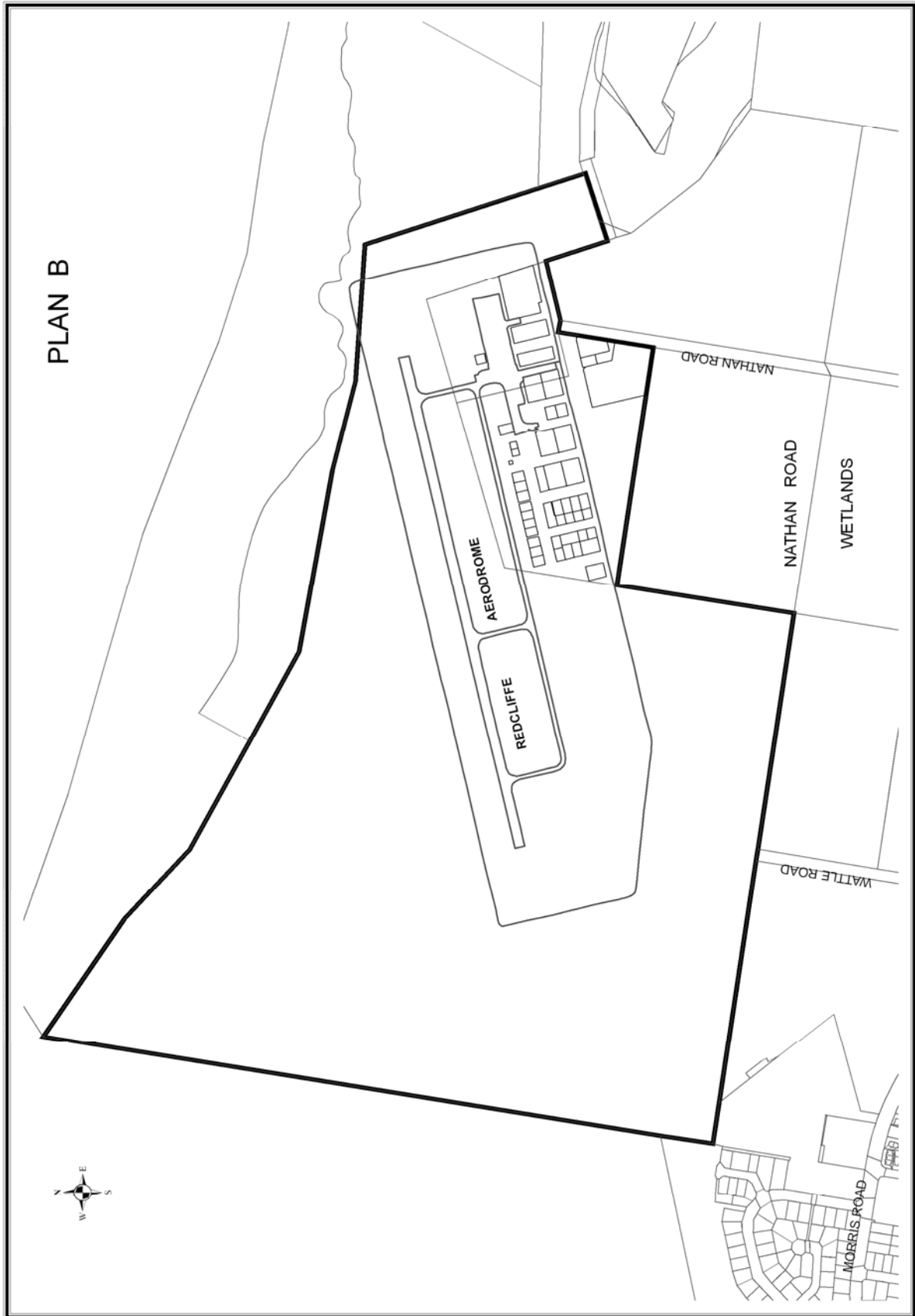
Responsibility

This Policy is to be:

- (1) implemented by the Director, Corporate Services.
- (2) reviewed and amended in accordance with the "Review Triggers" by the Director, Corporate Services.
- (3) reviewed annually in accordance with section 133 of the *Local Government (Finance, Plans and Reporting) Regulation 2010*.

BENEFITTED AREA MAPS







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