

Moreton Bay Regional Council

# Budget and Operational Plan 2015/2016



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# 2015/16 BUDGET HIGHLIGHTS



Council is building the future of our growing region.

Project by project, we are building a region that out-performs our neighbours in South-East Queensland.

In the last 12 months alone, the region has benefited from more than 12,300 new jobs.

Results like this - do not just simply happen. They are the product of this council's strong and sustainable plan for the future.

The 2015/16 council budget continues our investment in sound infrastructure projects that will create jobs.

A central plank of this budget is the Gateway-University proposal in the heart of our region.

Key features of the proposal include public-access learning and resource facilities, open green space, significant wildlife and environmental corridors, and public plaza areas.

Concepts from the Strathpine Gateway project will be incorporated in the proposal to create new jobs and drive economic activity while also delivering community and social infrastructure.

As one of the fastest growing regions in the country, we must continue to plan for the future.

To sit back and wait for other tiers of government to deliver infrastructure is simply not an option for this council.

We must plan and build now, while protecting what we love about our great region.

There is no doubt that locals rely heavily on the road network to get to work or school or simply to get around.

This budget includes a significant investment in road and transport infrastructure.

It features projects to widen major roads, stormwater and drainage upgrades, and road resurfacing projects.

Council will also continue our investment in the bridges, roads and shared pathways that will

better connect residents and businesses to the six new Moreton Bay Rail train stations.

This congestion-busting project is expected to take more than 600 cars off the Bruce Highway with every full train – and this benefits everyone in our region.

More than \$24 million will also be spent on parks, sport, and recreation facilities to help maintain a healthy and active lifestyle in our region.

These projects are the foundation of our community. They are the nuts and bolts that bring us together.

That is why council has worked hard to strike the right balance between new and improved service delivery, while keeping costs as low as possible.

This budget offers a strong budget position that will cement this council's reputation as one of the most financially stable councils in Queensland.

It maintains our promise to the people of this region that we will focus on the basics, while guiding growth and development.

Allan Sutherland  
Mayor



## Key service outcomes

In the 2015/16 financial year Moreton Bay Regional Council will:

- Invest more than \$93 million in renewing and improving our local road and transport network.
- Spend \$24 million in capital projects on parks, sport and recreation facilities.
- Increase expenditure to \$16.8 million on maintaining sporting fields and community facilities across the region.
- Spend \$820,000 in capital projects to improve disaster management preparedness

## Budget overview

Moreton Bay Regional Council will deliver a total budget of \$513 million in 2015/16. This includes:

- \$151.7 million in capital works
- an operating surplus of \$39 million
- \$390 million in total debt as at 30 June 2016. In relative terms this equates to a mortgage of \$27,622 on a \$400,000 house.



## Key community projects

### Key funding for community projects during the 2015/16 financial year will include:

- \$20 million contribution for the construction of new road infrastructure, pathways and bridges to better connect vehicles, cyclists and pedestrians to the new 12.6 km Moreton Bay Rail Link and its stations.
- \$19 million to resurface and upgrade local roads across the Moreton Bay Region.
- \$6 million to commence development of an AFL Precinct within the South Pine Sporting Complex in Brendale.
- \$4.2 million for the upgrade and expansion of parks including a \$700,000 upgrade of Endeavour Park, Scarborough over two years and a further \$550,000 for new paths, picnic seating, fishing and park amenities at Dohles Rocks Foreshore Park.
- \$6.5 million invested in stormwater infrastructure including the upgrade of piping along McCulloch and Oxley Avenues at Margate.
- \$1.8 million for flood mitigation works at Dale Street in Burpengary.
- \$1.43 million for the reconstruction of two seawalls along Biggs Avenue at Beachmere and The Esplanade at Toorbul.
- \$4.3 million for upgrades to waste facilities including expansions at Bunya, Caboolture, Dakabin and Redcliffe.
- \$4.45 million to widen Brendale's Old North Road to four lanes and upgrade the Kremzow Road intersection as well as a further \$1 million to reconstruct Kremzow Road with new asphalt.
- \$1.6 million to upgrade the Lawnton Swim Complex to a competition-grade facility for aquatic and sporting events.
- \$1 million to complete the \$9.5 million four-lane upgrade to South Pine Road in Everton Hills.
- \$640,000 in Federal Government Black Spot funding to upgrade the Francis and Collins Road intersection in Arana Hills.
- \$2 million over two years for the development of a soccer clubhouse and car parking as well as lit senior and junior soccer fields at Samford Parklands.
- \$1.3 million for the widening and resurfacing of McDougall Road in Elimbah.
- \$801,000 for upgrading and installing CCTV monitoring cameras in the interests of community safety.
- \$2.25 million to improve motorist, cyclist and pedestrian safety in front of Burpengary State School and upgrade the intersection of Pitt and Burpengary Roads to reduce congestion.
- \$2.1 million over two years to begin design and construction on the expansion of the Kinsellas Sports Fields, North Lakes.
- Ongoing investment and support for environmental and wildlife initiatives across the region.



## Rating information for 2015/16

- Average total rate increase for owner-occupied properties – 1.89 per cent or \$26 per annum (50c per week increase).
- Council's pensioner remission will remain at \$250 across the region providing a benefit to approximately 15,200 pensioners.
- No increase in the waste management utility charge.
- No increase in regional infrastructure separate charge.
- No increase to the canal maintenance special charge for the Newport and Bribie Garden canal estates.
- Decrease in canal maintenance special charges for the Pacific Harbour canal estate.



# Your Council

## The Moreton Bay Regional Council by division



Allan Sutherland  
Mayor



Gary Parsons  
Councillor



Peter Flannery  
Councillor



Greg Chippendale  
Councillor



Julie Greer  
Councillor



James Houghton  
Councillor



Koliana Winchester  
Councillor



David Dwyer  
Councillor



Mick Gillam  
Councillor



Mike Charlton  
Deputy Mayor



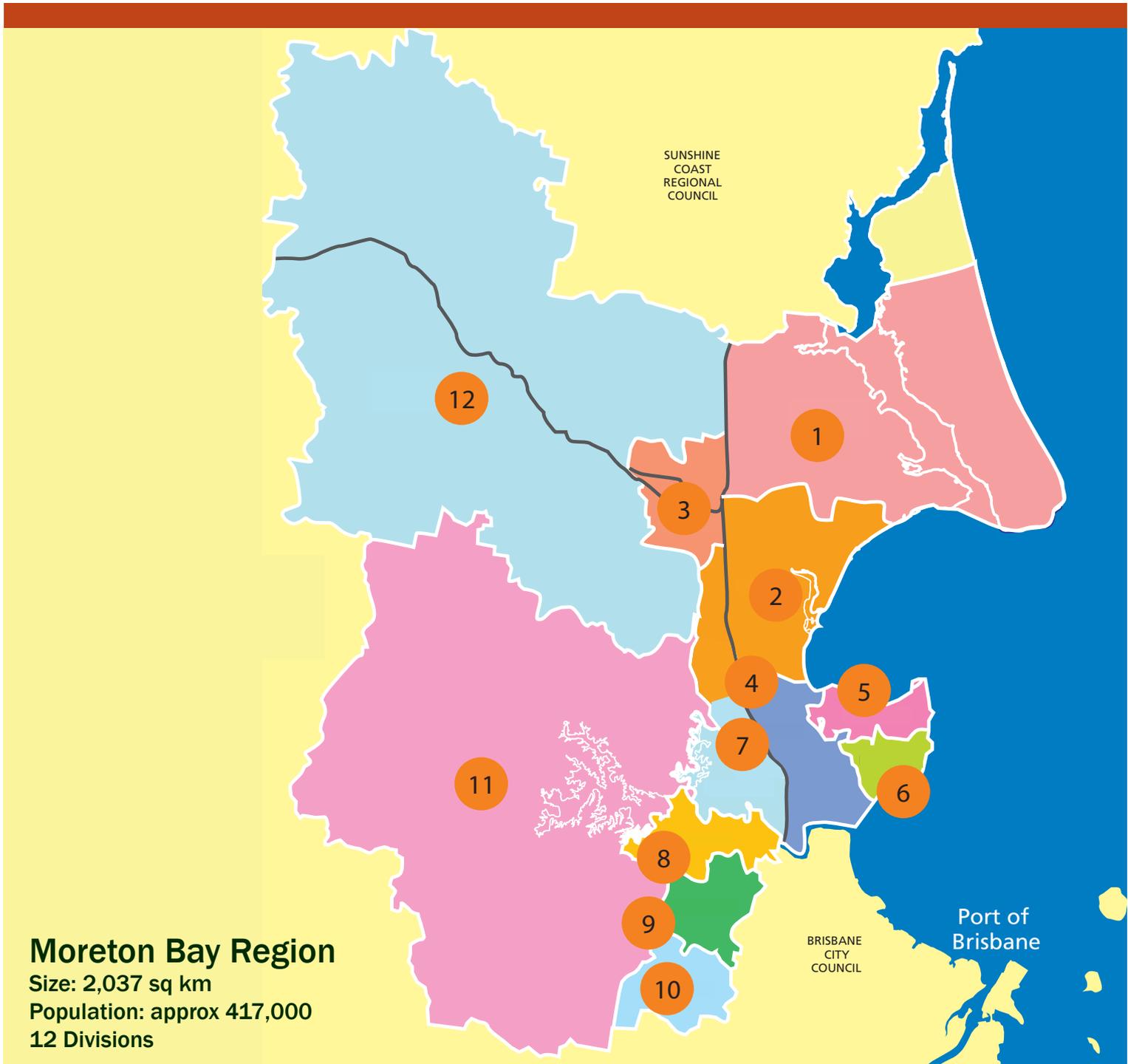
Brian Battersby  
Councillor



Bob Millar  
Councillor



Adrian Raedel  
Councillor



**Moreton Bay Region**  
 Size: 2,037 sq km  
 Population: approx 417,000  
 12 Divisions

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# MORETON BAY REGIONAL COUNCIL

## BUDGET AND OPERATIONAL PLAN 2015/16

### Table of Contents

|   |           |
|---|-----------|
| <b>Budget 2015/16 .....</b>                         | <b>1</b>  |
| <b>Indicative Budgets .....</b>                     | <b>2</b>  |
| <b>Statement of Income and Expenditure .....</b>    | <b>3</b>  |
| <b>Statement of Financial Position .....</b>        | <b>4</b>  |
| <b>Statement of Cash Flows .....</b>                | <b>5</b>  |
| <b>Statement of Changes in Equity .....</b>         | <b>6</b>  |
| <b>Measures of Financial Sustainability .....</b>   | <b>7</b>  |
| <b>Additional Legislative Disclosures .....</b>     | <b>8</b>  |
| <b>Budget and Operational Plan by Service .....</b> | <b>9</b>  |
| <b>Revenue Policy 2015/16 .....</b>                 | <b>27</b> |
| <b>Revenue Statement 2015/16 .....</b>              | <b>31</b> |
| <b>Benefitted Area Maps .....</b>                   | <b>65</b> |

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**BUDGET 2015/16**
**OPERATING AND CAPITAL**

|   | General              | Waste              | Total                |
|---|----------------------|--------------------|----------------------|
|   | \$                   | \$                 | \$                   |
| <b>Operating Summary</b>                                |                      |                    |                      |
| <b>Operating Revenues</b>                               |                      |                    |                      |
| Rates and Utility Charges                               | 220,424,550          | 37,262,265         | 257,686,815          |
| User Fees and Charges                                   | 29,589,355           | 3,523,500          | 33,112,855           |
| Interest Revenue  | 46,929,933           | 160,000            | 47,089,933           |
| Grants and Subsidies - Recurrent                        | 18,674,951           | 0                  | 18,674,951           |
| Other Revenues  | 25,979,997           | 3,396,900          | 29,376,897           |
| Share of Profit of Associate - Operating                | 28,761,000           | 0                  | 28,761,000           |
| Community Service Obligations                           | (933,388)            | 933,388            | 0                    |
| <b>Total Operating Revenue</b>                          | <b>369,426,398</b>   | <b>45,276,053</b>  | <b>414,702,451</b>   |
| <b>Operating Expenses</b>                               |                      |                    |                      |
| Employee Expenses                                       | 128,187,662          | 5,621,336          | 133,808,998          |
| Materials and Services                                  | 102,110,871          | 21,557,910         | 123,668,781          |
| Expensed Capital  | 1,000,000            | 0                  | 1,000,000            |
| Operational Projects                                    | 14,686,824           | 400,000            | 15,086,824           |
| Finance Costs   | 690,679              | 404,663            | 1,095,342            |
| External Loan Interest Expense                          | 23,029,377           | 0                  | 23,029,377           |
| Depreciation and Amortisation                           | 75,703,135           | 2,285,014          | 77,988,149           |
| Competitive Neutrality Adjustments                      | (13,697,875)         | 13,697,875         | 0                    |
| <b>Total Operating Expenses</b>                         | <b>331,710,673</b>   | <b>43,966,798</b>  | <b>375,677,471</b>   |
| <b>Operating Surplus/(Deficit)</b>                      | <b>37,715,725</b>    | <b>1,309,255</b>   | <b>39,024,980</b>    |
| <b>Capital Revenues and Expenses</b>                    |                      |                    |                      |
| Infrastructure Cash Contributions                       | 20,000,000           | 0                  | 20,000,000           |
| Contributed Assets                                      | 40,227,000           | 0                  | 40,227,000           |
| Grants and Subsidies                                    | 12,311,578           | 0                  | 12,311,578           |
| Share of Profit of Associate - Capital                  | 9,430,000            | 0                  | 9,430,000            |
| Gain/(loss) on sale of Property Plant Equipment         | 0                    | 0                  | 0                    |
| <b>Total Capital Revenues and Expenses</b>              | <b>81,968,578</b>    | <b>0</b>           | <b>81,968,578</b>    |
| <b>Net Result</b>                                       | <b>119,684,303</b>   | <b>1,309,255</b>   | <b>120,993,558</b>   |
| <b>Appropriations</b>                                   |                      |                    |                      |
| Transfer Capital Revenues to Capital Account            | (61,968,578)         | 0                  | (61,968,578)         |
| Transfers (to) Reserves                                 | (20,055,422)         | 0                  | (20,055,422)         |
| Transfers from Reserves for Operating Purposes          | 937,190              | 0                  | 937,190              |
| General Revenue used for Capital Purposes               | (38,900,693)         | (2,069,986)        | (40,970,679)         |
| <b>Total Appropriations</b>                             | <b>(119,987,503)</b> | <b>(2,069,986)</b> | <b>(122,057,489)</b> |
| Unappropriated Surplus/(Deficit) for the year           | (303,200)            | (760,731)          | (1,063,931)          |
| Unappropriated Surplus/(Deficit) brought forward        | 303,200              | 760,731            | 1,063,931            |
| <b>Unappropriated Surplus/(Deficit) carried forward</b> | <b>0</b>             | <b>0</b>           | <b>0</b>             |
| <b>Capital Funding Sources</b>                          |                      |                    |                      |
| Capital Funding Balance Brought Forward                 | 0                    | 0                  | 0                    |
| General Revenue used for Capital Purposes               | 38,900,693           | 2,069,986          | 40,970,679           |
| Capital Subsidies received in the year                  | 12,311,578           | 0                  | 12,311,578           |
| Contributed Assets                                      | 40,227,000           | 0                  | 40,227,000           |
| Loans raised for Capital Purposes                       | 19,027,769           | 0                  | 19,027,769           |
| Disposal proceeds of Property Plant Equipment           | 2,073,000            | 0                  | 2,073,000            |
| Transfers from Reserves for Capital Purposes            | 22,314,000           | 0                  | 22,314,000           |
| Depreciation and Amortisation funded in the year        | 75,703,135           | 2,285,014          | 77,988,149           |
| (Capital funding balance carried forward)               | 0                    | 0                  | 0                    |
| <b>Total Capital Funding Sources</b>                    | <b>210,557,175</b>   | <b>4,355,000</b>   | <b>214,912,175</b>   |
| <b>Capital Funding Applications</b>                     |                      |                    |                      |
| Capital Expenditure on New Assets                       | 84,062,000           | 4,355,000          | 88,417,000           |
| Capital Expenditure on Replacement Assets               | 63,258,051           | 0                  | 63,258,051           |
| Total Capital Expenditure                               | 147,320,051          | 4,355,000          | 151,675,051          |
| Contributed Assets                                      | 40,227,000           | 0                  | 40,227,000           |
| Loan Redemption   | 23,010,124           | 0                  | 23,010,124           |
| <b>Total Capital Funding Applications</b>               | <b>210,557,175</b>   | <b>4,355,000</b>   | <b>214,912,175</b>   |

## INDICATIVE BUDGETS

### OPERATING AND CAPITAL

|   | 2016/17              | 2017/18              |
|---|----------------------|----------------------|
|   | \$                   | \$                   |
| <b>Operating Summary</b>                                |                      |                      |
| <b>Operating Revenues</b>                               |                      |                      |
| Rates and Utility Charges                               | 274,482,793          | 284,108,239          |
| User Fees and Charges                                   | 34,343,478           | 35,795,055           |
| Interest Revenue  | 46,231,290           | 46,342,987           |
| Grants and Subsidies - Recurrent                        | 17,945,366           | 17,925,366           |
| Other Revenues  | 33,843,221           | 35,259,957           |
| Share of Profit of Associate - Operating                | 25,558,000           | 25,034,000           |
| Community Service Obligations                           | 0                    | 0                    |
| <b>Total Operating Revenue</b>                          | <b>432,404,148</b>   | <b>444,465,604</b>   |
| <b>Operating Expenses</b>                               |                      |                      |
| Employee Expenses                                       | 135,267,393          | 136,486,531          |
| Materials and Services                                  | 126,515,881          | 139,009,930          |
| Expensed Capital  | 1,045,700            | 1,093,488            |
| Operational Projects                                    | 8,865,659            | 8,052,427            |
| Finance Costs   | 1,109,377            | 1,123,754            |
| External Loan Interest Expense                          | 22,574,439           | 22,233,970           |
| Depreciation and Amortisation                           | 81,393,345           | 85,186,018           |
| Competitive Neutrality Adjustments                      | 0                    | 0                    |
| <b>Total Operating Expenses</b>                         | <b>376,771,794</b>   | <b>393,186,118</b>   |
| <b>Operating Surplus/(Deficit)</b>                      | <b>55,632,354</b>    | <b>51,279,486</b>    |
| <b>Capital Revenues and Expenses</b>                    |                      |                      |
| Infrastructure Cash Contributions                       | 20,000,000           | 20,000,000           |
| Contributed Assets                                      | 40,227,000           | 40,227,000           |
| Grants and Subsidies                                    | 5,326,700            | 3,633,789            |
| Share of Profit of Associate - Capital                  | 9,430,000            | 9,430,000            |
| Gain/(loss) on sale of Property Plant Equipment         | 0                    | 0                    |
| <b>Total Capital Revenues and Expenses</b>              | <b>74,983,700</b>    | <b>73,290,789</b>    |
| <b>Net Result</b>                                       | <b>130,616,054</b>   | <b>124,570,275</b>   |
| <b>Appropriations</b>                                   |                      |                      |
| Transfer Capital Revenues to Capital Account            | (54,983,700)         | (53,290,789)         |
| Transfers (to) Reserves                                 | (20,488,127)         | (20,121,240)         |
| Transfers from Reserves for Operating Purposes          | 881,562              | 5,565,015            |
| General Revenue used for Capital Purposes               | (56,025,789)         | (56,723,260)         |
| <b>Total Appropriations</b>                             | <b>(130,616,054)</b> | <b>(124,570,274)</b> |
| Unappropriated Surplus/(Deficit) for the year           | (0)                  | 0                    |
| Unappropriated Surplus/(Deficit) brought forward        | 0                    | (0)                  |
| <b>Unappropriated Surplus/(Deficit) carried forward</b> | <b>(0)</b>           | <b>0</b>             |
| <b>Capital Funding Sources</b>                          |                      |                      |
| Capital Funding Balance Brought Forward                 | 0                    | 0                    |
| General Revenue used for Capital Purposes               | 56,025,789           | 56,723,260           |
| Capital Subsidies received in the year                  | 5,326,700            | 3,633,789            |
| Contributed Assets                                      | 40,227,000           | 40,227,000           |
| Loans Raised for Capital Purposes                       | 20,639,822           | 19,636,174           |
| Disposal proceeds of Property Plant Equipment           | 1,869,000            | 2,073,000            |
| Transfers from Reserves for Capital Purposes            | 25,645,000           | 20,000,000           |
| Depreciation and Amortisation funded in the year        | 81,393,345           | 85,186,018           |
| (Capital funding balance carried forward)               | 0                    | 0                    |
| <b>Total Capital Funding Sources</b>                    | <b>231,126,656</b>   | <b>227,479,241</b>   |
| <b>Capital Funding Applications</b>                     |                      |                      |
| Capital Expenditure on New Assets                       | 106,800,141          | 96,867,455           |
| Capital Expenditure on Replacement Assets               | 58,752,119           | 62,587,311           |
| <b>Total Capital Expenditure</b>                        | <b>165,552,260</b>   | <b>159,454,766</b>   |
| Contributed Assets                                      | 40,227,000           | 40,227,000           |
| Loan Redemption   | 25,347,396           | 27,797,475           |
| <b>Total Capital Funding Applications</b>               | <b>231,126,656</b>   | <b>227,479,241</b>   |

## STATEMENT OF INCOME AND EXPENDITURE

### LONG-TERM FINANCIAL FORECAST

|   | 30/06/2016         | 30/06/2017         | 30/06/2018         | 30/06/2019         | 30/06/2020         | 30/06/2021         | 30/06/2022         | 30/06/2023         | 30/06/2024         | 30/06/2025         |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | \$                 | \$                 | \$                 | \$                 | \$                 | \$                 | \$                 | \$                 | \$                 | \$                 |
| <b>Operating Income</b>                   |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Gross rates and utility charges           | 261,416,863        | 278,287,442        | 287,988,981        | 298,054,393        | 308,497,779        | 319,333,795        | 331,389,776        | 343,915,135        | 356,920,608        | 370,426,093        |
| Less pensioner remissions                 | (3,730,048)        | (3,804,649)        | (3,880,742)        | (3,958,357)        | (4,037,524)        | (4,118,274)        | (4,200,640)        | (4,284,653)        | (4,370,346)        | (4,457,753)        |
| Fees and charges                          | 33,112,855         | 34,343,478         | 35,795,055         | 37,296,725         | 38,861,467         | 40,504,301         | 42,098,217         | 43,754,859         | 45,476,694         | 47,266,290         |
| Interest revenue, grants and other income | 123,902,781        | 123,577,877        | 124,562,310        | 124,529,779        | 124,568,645        | 125,281,091        | 125,781,712        | 126,268,525        | 126,891,164        | 127,961,806        |
| <b>Total Operating Income</b>             | <b>414,702,451</b> | <b>432,404,148</b> | <b>444,465,604</b> | <b>455,922,539</b> | <b>467,890,367</b> | <b>481,000,913</b> | <b>495,069,064</b> | <b>509,653,866</b> | <b>524,918,120</b> | <b>541,196,435</b> |
| <b>Capital Income</b>                     |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Infrastructure cash contributions         | 20,000,000         | 20,000,000         | 20,000,000         | 20,000,000         | 20,000,000         | 20,000,000         | 20,000,000         | 20,000,000         | 20,000,000         | 20,000,000         |
| Capital grants and subsidies              | 12,311,578         | 5,326,700          | 3,633,789          | 3,633,789          | 280,000            | 280,000            | 280,000            | 0                  | 0                  | 1,000,000          |
| Other capital income                      | 49,657,000         | 49,657,000         | 49,657,000         | 49,657,000         | 49,657,000         | 49,657,000         | 49,657,000         | 49,657,000         | 49,657,000         | 49,657,000         |
| <b>Total Capital Income</b>               | <b>81,968,578</b>  | <b>74,983,700</b>  | <b>73,290,789</b>  | <b>73,290,789</b>  | <b>69,937,000</b>  | <b>69,937,000</b>  | <b>69,937,000</b>  | <b>69,657,000</b>  | <b>69,657,000</b>  | <b>70,657,000</b>  |
| <b>Total Income</b>                       | <b>496,671,029</b> | <b>507,387,848</b> | <b>517,756,393</b> | <b>529,213,328</b> | <b>537,827,367</b> | <b>550,937,913</b> | <b>565,006,064</b> | <b>579,310,866</b> | <b>594,575,120</b> | <b>611,853,435</b> |
| <b>Operating Expenses</b>                 |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Salaries, materials and service expenses  | 274,659,945        | 272,804,009        | 285,766,130        | 296,793,559        | 298,414,274        | 306,409,221        | 313,156,723        | 322,110,415        | 330,765,677        | 339,395,215        |
| Depreciation and amortisation             | 77,988,149         | 81,393,345         | 85,186,018         | 88,910,109         | 92,616,999         | 95,215,562         | 98,756,386         | 102,854,842        | 104,817,798        | 106,922,483        |
| Finance costs                             | 23,029,377         | 22,574,439         | 22,233,970         | 21,780,569         | 21,574,088         | 21,330,049         | 19,972,539         | 18,457,126         | 15,970,126         | 13,543,662         |
| <b>Total Operating Expenses</b>           | <b>375,677,471</b> | <b>376,771,793</b> | <b>393,186,118</b> | <b>407,484,237</b> | <b>412,605,361</b> | <b>422,954,832</b> | <b>431,885,648</b> | <b>443,422,383</b> | <b>451,553,601</b> | <b>459,861,360</b> |
| <b>Net Result</b>                         | <b>120,993,558</b> | <b>130,616,055</b> | <b>124,570,275</b> | <b>121,729,092</b> | <b>125,222,005</b> | <b>127,983,081</b> | <b>133,120,416</b> | <b>135,888,482</b> | <b>143,021,519</b> | <b>151,992,075</b> |
| <b>Capital Expenses</b>                   |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Expenditure on assets                     | 151,675,051        | 165,552,260        | 159,454,766        | 163,302,306        | 167,275,597        | 154,282,947        | 154,625,843        | 155,614,801        | 154,596,640        | 155,202,557        |
| Contributed assets                        | 40,227,000         | 40,227,000         | 40,227,000         | 40,227,000         | 40,227,000         | 40,227,000         | 40,227,000         | 40,227,000         | 40,227,000         | 40,227,000         |
| Loan redemption                           | 23,010,124         | 25,347,396         | 27,797,475         | 30,322,054         | 33,169,513         | 36,492,914         | 39,354,098         | 39,457,749         | 39,134,602         | 41,699,927         |
| <b>Total Capital Expenditure</b>          | <b>214,912,175</b> | <b>231,126,656</b> | <b>227,479,241</b> | <b>233,851,360</b> | <b>240,672,109</b> | <b>231,002,861</b> | <b>234,206,940</b> | <b>235,299,550</b> | <b>233,958,243</b> | <b>237,129,484</b> |

## STATEMENT OF FINANCIAL POSITION

### LONG-TERM FINANCIAL FORECAST

|                                      | 30/06/2016           | 30/06/2017           | 30/06/2018           | 30/06/2019           | 30/06/2020           | 30/06/2021           | 30/06/2022           | 30/06/2023           | 30/06/2024           | 30/06/2025           |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                      | \$                   | \$                   | \$                   | \$                   | \$                   | \$                   | \$                   | \$                   | \$                   | \$                   |
| <b>Assets</b>                        |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| <b>Current Assets</b>                |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Cash and cash equivalents            | 190,853,942          | 182,036,447          | 179,078,501          | 175,260,222          | 173,237,416          | 173,177,549          | 173,130,596          | 172,329,499          | 179,805,820          | 195,021,221          |
| Trade and other receivables          | 49,598,136           | 51,680,687           | 53,202,166           | 54,707,110           | 55,966,558           | 57,673,339           | 59,347,413           | 61,124,936           | 62,803,355           | 64,851,980           |
| Inventories                          | 1,098,640            | 1,091,216            | 1,143,065            | 1,187,174            | 1,193,657            | 1,225,637            | 1,252,627            | 1,288,442            | 1,323,063            | 1,357,581            |
| <b>Total Current Assets</b>          | <b>241,550,718</b>   | <b>234,808,350</b>   | <b>233,423,731</b>   | <b>231,154,506</b>   | <b>230,397,632</b>   | <b>232,076,525</b>   | <b>233,730,637</b>   | <b>234,742,877</b>   | <b>243,932,238</b>   | <b>261,230,782</b>   |
| <b>Non-Current Assets</b>            |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Trade and other receivables          | 694,612,004          | 694,612,004          | 694,612,004          | 694,612,004          | 694,612,004          | 694,612,004          | 694,612,004          | 694,612,004          | 694,612,004          | 694,612,004          |
| Investments                          | 957,820,438          | 967,250,438          | 976,680,438          | 986,110,438          | 995,540,438          | 1,004,970,438        | 1,014,400,438        | 1,023,830,438        | 1,033,260,438        | 1,042,690,438        |
| Property, plant and equipment        | 3,761,720,647        | 3,884,237,562        | 3,996,660,310        | 4,109,410,506        | 4,222,223,104        | 4,319,648,489        | 4,413,671,946        | 4,504,789,905        | 4,592,722,748        | 4,679,360,822        |
| <b>Total Non-Current Assets</b>      | <b>5,414,153,089</b> | <b>5,546,100,004</b> | <b>5,667,952,752</b> | <b>5,790,132,948</b> | <b>5,912,375,546</b> | <b>6,019,230,932</b> | <b>6,122,684,388</b> | <b>6,223,232,347</b> | <b>6,320,595,190</b> | <b>6,416,663,264</b> |
| <b>Total Assets</b>                  | <b>5,655,703,807</b> | <b>5,780,908,354</b> | <b>5,901,376,483</b> | <b>6,021,287,454</b> | <b>6,142,773,178</b> | <b>6,251,307,457</b> | <b>6,356,415,025</b> | <b>6,457,975,224</b> | <b>6,564,527,428</b> | <b>6,677,894,046</b> |
| <b>Liabilities</b>                   |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| <b>Current Liabilities</b>           |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Trade and other payables             | 46,180,638           | 45,217,518           | 49,078,224           | 52,389,926           | 52,527,309           | 55,107,244           | 57,179,229           | 60,017,980           | 62,625,195           | 65,566,003           |
| Borrowings                           | 25,347,396           | 27,797,475           | 30,322,054           | 33,169,513           | 36,492,914           | 39,354,098           | 39,457,749           | 39,134,602           | 41,699,927           | 43,666,627           |
| Provisions                           | 15,156,096           | 15,357,162           | 15,495,745           | 15,604,096           | 15,654,868           | 15,757,596           | 15,808,142           | 15,844,379           | 15,830,968           | 15,891,003           |
| Other                                | 1,937,385            | 1,995,507            | 2,055,372            | 2,117,033            | 2,180,544            | 2,245,961            | 2,313,339            | 2,382,740            | 2,454,222            | 2,527,848            |
| <b>Total Current Liabilities</b>     | <b>88,621,516</b>    | <b>90,367,662</b>    | <b>96,951,396</b>    | <b>103,280,567</b>   | <b>106,855,635</b>   | <b>112,464,899</b>   | <b>114,758,459</b>   | <b>117,379,701</b>   | <b>122,610,312</b>   | <b>127,651,482</b>   |
| <b>Non-Current Liabilities</b>       |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Trade and other payables             | 784,184              | 784,184              | 784,184              | 784,184              | 784,184              | 784,184              | 784,184              | 784,184              | 784,184              | 784,184              |
| Borrowings                           | 365,212,097          | 358,054,444          | 347,368,564          | 339,221,272          | 331,909,922          | 306,851,857          | 276,545,448          | 239,595,924          | 197,895,997          | 154,229,369          |
| Provisions                           | 19,451,018           | 19,451,018           | 19,451,018           | 19,451,018           | 19,451,018           | 19,451,018           | 19,451,018           | 19,451,018           | 19,451,018           | 19,451,018           |
| <b>Total Non-Current Liabilities</b> | <b>385,447,299</b>   | <b>378,289,646</b>   | <b>367,603,766</b>   | <b>359,456,475</b>   | <b>352,145,125</b>   | <b>327,087,059</b>   | <b>296,780,650</b>   | <b>259,831,126</b>   | <b>218,131,199</b>   | <b>174,464,572</b>   |
| <b>Total Liabilities</b>             | <b>474,068,815</b>   | <b>468,657,308</b>   | <b>464,555,162</b>   | <b>462,737,042</b>   | <b>459,000,760</b>   | <b>439,551,958</b>   | <b>411,539,110</b>   | <b>377,210,827</b>   | <b>340,741,511</b>   | <b>302,116,054</b>   |
| <b>NET COMMUNITY ASSETS</b>          | <b>5,181,634,991</b> | <b>5,312,251,046</b> | <b>5,436,821,321</b> | <b>5,558,550,412</b> | <b>5,683,772,418</b> | <b>5,811,755,499</b> | <b>5,944,875,915</b> | <b>6,080,764,397</b> | <b>6,223,785,917</b> | <b>6,375,777,992</b> |
| <b>Community Equity</b>              |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Retained surplus                     | 4,880,397,170        | 5,011,013,225        | 5,135,583,500        | 5,257,312,591        | 5,382,534,597        | 5,510,517,678        | 5,643,638,094        | 5,779,526,576        | 5,922,548,096        | 6,074,540,171        |
| Asset revaluation surplus            | 301,237,821          | 301,237,821          | 301,237,821          | 301,237,821          | 301,237,821          | 301,237,821          | 301,237,821          | 301,237,821          | 301,237,821          | 301,237,821          |
| <b>TOTAL COMMUNITY EQUITY</b>        | <b>5,181,634,991</b> | <b>5,312,251,046</b> | <b>5,436,821,321</b> | <b>5,558,550,412</b> | <b>5,683,772,418</b> | <b>5,811,755,499</b> | <b>5,944,875,915</b> | <b>6,080,764,397</b> | <b>6,223,785,917</b> | <b>6,375,777,992</b> |

## STATEMENT OF CASH FLOWS

2015/16

|  | 30/06/2016<br>\$     | 30/06/2017<br>\$     | 30/06/2018<br>\$     |
|--|----------------------|----------------------|----------------------|
| <b>Cash Flows from Operating Activities</b>            |                      |                      |                      |
| Receipts from customers                                | 407,567,644          | 420,351,382          | 431,506,764          |
| Payment to suppliers and employees                     | (274,047,382)        | (273,463,399)        | (282,018,066)        |
| Interest received                                      | 9,727,933            | 9,701,796            | 10,296,392           |
| External loan interest expense                         | (23,029,377)         | (22,574,439)         | (22,233,970)         |
| Dividends received                                     | 28,761,000           | 25,558,000           | 25,034,000           |
| <b>Cash Inflow (Outflow) from Operating Activities</b> | <b>148,979,819</b>   | <b>159,573,339</b>   | <b>162,585,121</b>   |
| <b>Cash Flows from Investing Activities</b>            |                      |                      |                      |
| Payments for property, plant and equipment             | (191,902,051)        | (205,779,260)        | (199,681,766)        |
| Grants and contributions received                      | 40,227,000           | 40,227,000           | 40,227,000           |
| Proceeds from the sale of assets                       | 2,073,000            | 1,869,000            | 2,073,000            |
| <b>Cash Inflow (Outflow) from Investing Activities</b> | <b>(149,602,051)</b> | <b>(163,683,260)</b> | <b>(157,381,766)</b> |
| <b>Cash Flows from Financing Activities</b>            |                      |                      |                      |
| Proceeds from borrowings                               | 19,027,769           | 20,639,822           | 19,636,174           |
| Repayment of borrowings                                | (23,010,124)         | (25,347,396)         | (27,797,475)         |
| <b>Cash Inflow (Outflow) from Financing Activities</b> | <b>(3,982,355)</b>   | <b>(4,707,574)</b>   | <b>(8,161,301)</b>   |
| <b>Net (Decrease) / Increase in Cash Held</b>          | <b>(4,604,587)</b>   | <b>(8,817,495)</b>   | <b>(2,957,947)</b>   |
| Cash at beginning of the financial year                | 195,458,529          | 190,853,942          | 182,036,447          |
| <b>Cash at the end of the financial year</b>           | <b>190,853,942</b>   | <b>182,036,447</b>   | <b>179,078,501</b>   |

## STATEMENT OF CHANGES IN EQUITY

2015/16

|                                  | 30/06/2016<br>\$     | 30/06/2017<br>\$     | 30/06/2018<br>\$     |
|----------------------------------|----------------------|----------------------|----------------------|
| <b>Retained Surplus</b>          |                      |                      |                      |
| Opening Balance                  | 4,759,403,612        | 4,880,397,170        | 5,011,013,225        |
| Net Operating Surplus            | 120,993,558          | 130,616,055          | 124,570,275          |
| <b>Closing Balance</b>           | <b>4,880,397,170</b> | <b>5,011,013,225</b> | <b>5,135,583,500</b> |
| <b>Asset Revaluation Surplus</b> |                      |                      |                      |
| Opening Balance                  | 301,237,821          | 301,237,821          | 301,237,821          |
| <b>Closing Balance</b>           | <b>301,237,821</b>   | <b>301,237,821</b>   | <b>301,237,821</b>   |
| <b>Total Community Equity</b>    | <b>5,181,634,991</b> | <b>5,312,251,046</b> | <b>5,436,821,321</b> |

## MEASURES OF FINANCIAL SUSTAINABILITY

2015/16

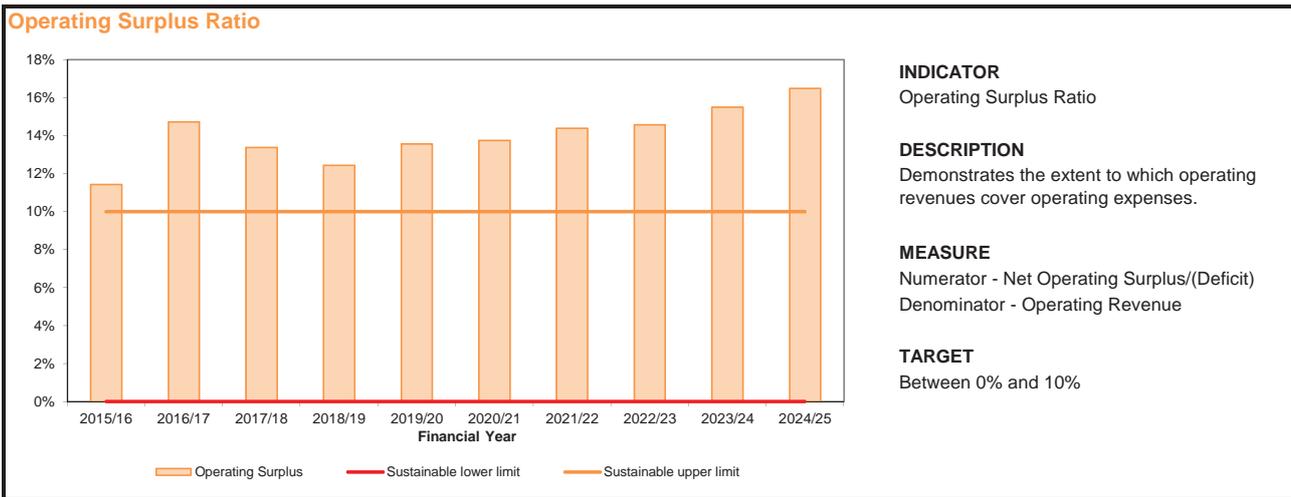
In accordance with s169 of the Local Government Regulation 2012, the Council is required to disclose in the budget certain measures of financial sustainability.

The Queensland Government defines a sustainable local government as being 'able to maintain its financial capital and infrastructure capital over the long term' (*Local Government Act 2009 (Act)*, section 104 (2)).

To ensure the Council continues along the path of financial sustainability into the future, key long-term strategic plans are developed and integrated, demonstrating a strategy to manage the financial implications of its long-term planning.

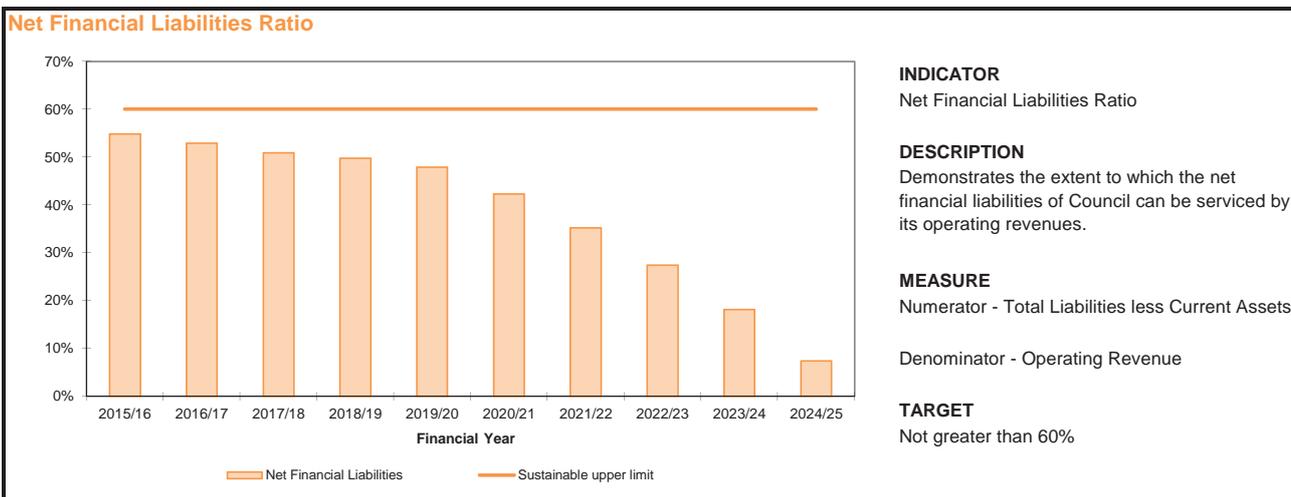
The three financial sustainability measures cover the period of the annual budget plus the next nine financial years (10 years in total).

The targets indicated in each graph are sourced from the *Financial Management (Sustainability) Guideline 2013* which is available from the website of the Department of Infrastructure, Local Government and Planning.



#### 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 to fund capital expenditure. This places less reliance on borrowing 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.



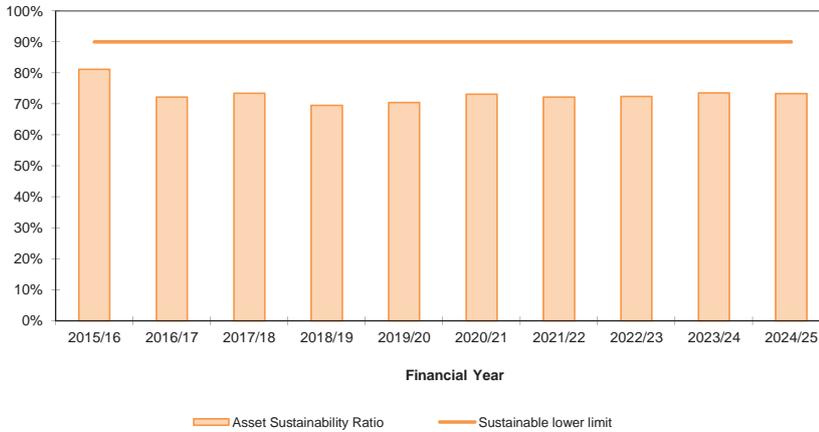
#### Commentary

This ratio indicates Council does not exceed the upper limit of 60% over the entire forecast period. This indicates an acceptable level of operating revenues are being used to meet finance charges associated with debt. Keeping under the 60% mark means Council is not over-extending its operating revenues to meet interest obligations and is a healthy indicator of long-term sustainability.

## MEASURES OF FINANCIAL SUSTAINABILITY (CONT'D)

2015/16

### 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 below the target of 90% or better but is an improvement on the previous year.

## ADDITIONAL LEGISLATIVE DISCLOSURES

2015/16

In accordance with s169 of the Local Government Regulation 2012, the Council is required to report the total value of the change, expressed as a percentage in the rates and utility charges levied for the financial year (2015/16) compared with the rates and utility charges levied in the previous budget (2014/15). The calculation of this percentage for a financial year excludes rebates and discounts applicable on rates and utility charges.

|                                 | Adopted Budget<br>2014/15 | Adopted Budget<br>2015/16 | % Change from<br>2014/15 to 2015/16 |
|---------------------------------|---------------------------|---------------------------|-------------------------------------|
| Gross Rates and Utility Charges | 252,585,223               | 261,416,863               | 3.50%                               |

One 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) with a further allowance made for rate growth. Council has in total 254 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 AND OPERATIONAL PLAN BY SERVICE

### Service Area: Economic development

#### Service: Business development

Projects and activities that assist businesses and promote investment and job creation in the region.

| KPI description   | Annual target |
|---|---------------|
| Business Events - Overall satisfaction level on the delivery of quality business events and workshops | 85%           |
| Business Engagement - Number of existing businesses and potential new investors engaged               | 150           |
| Publications - Number of quality investment attraction publications and media developed               | 24            |
| Partnerships and Collaborations - Meetings/programs working with State, Federal and other partners    | 200           |
| Percentage of total operating projects completed  | 95%           |
| Average daily utilisation per quarter of the Redcliffe Hive facilities                                | 80%           |

|                                  | Budget 2015/16 |
|----------------------------------|----------------|
| Operational Revenue              | (78,000)       |
| Operational Expenditure          | 1,083,246      |
| Operational Projects Revenue     | (110,000)      |
| Operational Projects Expenditure | 140,000        |

#### Service: Tourism

Attracting visitors and tourists to the region.

| KPI description  | Annual target |
|--|---------------|
| Tourist activity as measured by enquiries at Visitor Information Centres         | 80,000        |
| Customer satisfaction rating with regional visitor information centre experience | 90%           |
| Percentage of total capital works completed                                      | 95%           |

|                         | Budget 2015/16 |
|-------------------------|----------------|
| Capital Expenditure     | 1,965,000      |
| Operational Revenue     | (2,024,716)    |
| Operational Expenditure | 1,538,132      |

## Service Area: Strategic planning

### Service: Land use and infrastructure planning

A sustainable planning and design framework to manage growth.

| KPI description                                    | Annual target |
|--|---------------|
| Planned internal activities and projects completed | 90%           |
| Planning Scheme project meets council targets      | 100%          |
| Percentage of total operating projects completed   | 95%           |

|                                  | Budget<br>2015/16 |
|----------------------------------|-------------------|
| Operational Revenue              | (50,000)          |
| Operational Expenditure          | 2,713,740         |
| Operational Projects Expenditure | 2,035,000         |

## Service Area: Community services

### Service: Community safety

Community safety and crime prevention strategies.

| KPI description   | Annual target |
|---|---------------|
| CCTV cameras and equipment to be fully operational                | 94%           |
| Graffiti removal requests completed in accordance with timeframes | 94%           |
| Percentage of total capital works completed                       | 95%           |
| Police CCTV footage requests processed within agreed timeframes   | 95%           |

|                         | Budget 2015/16 |
|-------------------------|----------------|
| Capital Expenditure     | 801,000        |
| Operational Expenditure | 1,007,180      |

### Service: Disaster management

Planning, preparation, response and recovery activities for community disaster events.

| KPI description  | Annual target |
|--|---------------|
| Compliance of Local Disaster Management Plan with Emergency Management Assurance Framework | 100%          |
| Hours of disaster management training undertaken   | 1,000         |
| Number of disaster management exercises conducted  | 4             |
| Hectares of planned burns completed (5% of council land)                                   | 300           |
| Numbers of Local Disaster Coordination Centre personnel meeting core training levels       | 50            |
| Percentage of total operating projects completed   | 95%           |
| Percentage of total capital works completed  | 95%           |

|                                  | Budget 2015/16 |
|----------------------------------|----------------|
| Capital Revenue                  | (50,000)       |
| Capital Expenditure              | 820,000        |
| Operational Revenue              | (23,464)       |
| Operational Expenditure          | 1,050,245      |
| Operational Projects Expenditure | 10,000         |

## Service Area: Community services (continued)

### Service: Community capacity building

Programs and activities that build community capacity and provide support to community organisations.

| KPI description   | Annual target |
|---|---------------|
| Number of applications received per year through Council's Community Grants Program | 400           |
| Attendance at Council's community development programs and activities               | 1,600         |
| Attendance at the Caboolture Hub Learning and Business Centre                       | 35,000        |
| Customer satisfaction with Caboolture Hub Learning and Business Centre activities   | 85%           |
| Percentage of total operating projects completed                                    | 95%           |
| Number of hirers of the Caboolture Hub Learning and Business Centre facilities      | 2,200         |

|                                  | Budget 2015/16 |
|----------------------------------|----------------|
| Operational Revenue              | (330,000)      |
| Operational Expenditure          | 3,130,096      |
| Operational Projects Expenditure | 3,053,500      |

### Service: Community support services

Child and family services including: Birralee Child Care Centre and Family Day Care operations

| KPI description  | Annual target |
|--|---------------|
| Number of care hours provided by Council's Family Day Care service             | 370,000       |
| Percentage of available child care places filled at Birralee Child Care Centre | 95%           |

|                         | Budget 2015/16 |
|-------------------------|----------------|
| Operational Revenue     | (1,773,198)    |
| Operational Expenditure | 1,739,373      |

## Service Area: Governance

### Service: Office of the CEO

Overall leadership and coordination of Council activities.

| KPI description   | Annual target |
|---|---------------|
| Compliance with statutory and corporate requirements for council meetings and decision making | 100%          |
| Internal audit plan progressed as scheduled   | 100%          |
| Audit recommendations implemented   | 90%           |

|                         | Budget 2015/16 |
|-------------------------|----------------|
| Operational Revenue     | (5,000)        |
| Operational Expenditure | 5,248,930      |

### Service: Customer services

Services to customers through Council's call centre, service centres and records section.

| KPI description  | Annual target |
|--|---------------|
| Customer satisfaction with call centre service             | 90%           |
| Customer calls resolved at the first point of contact      | 90%           |
| Customer satisfaction with Customer Service Centre service | 90%           |
| Customer enquiries resolved at the first point of contact  | 90%           |

|                         | Budget 2015/16 |
|-------------------------|----------------|
| Operational Expenditure | 6,149,175      |

### Service: Legal

Strategic legal advice and transactional services to Councillors and the organisation.

| KPI description   | Annual target |
|---|---------------|
| Litigation satisfactorily resolved  | 90%           |
| Legal advice provided within agreed timeframes  | 100%          |
| Compliance with statutory timeframes for Right To Information and Information Privacy applications and Complaints | 100%          |

|                         | Budget 2015/16 |
|-------------------------|----------------|
| Operational Expenditure | 1,445,002      |

## Service Area: Regulatory services

### Service: Development assessment

Assessment of development applications and provision of development advice.

| KPI description  | Annual target |
|--|---------------|
| Development services customer requests completed within 3 business days              | 100%          |
| Decision Notices issued within 5 business days                                       | 100%          |
| Operational Works applications decided within 20 business days                       | 75%           |
| Development (MCU/RAL) Applications Code Assessable decided within 20 business days   | 75%           |
| Development (MCU/RAL) Applications Impact Assessable decided within 20 business days | 65%           |
| Non IDAS applications decided within 5 business days                                 | 100%          |
| Endorsement Compliance Action Notices issued within 10 business days                 | 100%          |
| Planning and Development Certificates issued within regulatory timeframes            | 100%          |
| Initial Environmental Health Licences issued within regulatory timeframes            | 100%          |

|                         | Budget<br>2015/16 |
|-------------------------|-------------------|
| Operational Revenue     | (9,150,000)       |
| Operational Expenditure | 6,511,486         |

### Service: Building and plumbing services

Development activity compliance and assessment of plumbing and statutory building applications.

| KPI description  | Annual target |
|--|---------------|
| Private Certifier referrals assessed within statutory timeframes           | 100%          |
| Development activity customer requests completed within defined timeframes | 90%           |
| Plumbing assessments completed within statutory timeframes                 | 100%          |

|                         | Budget<br>2015/16 |
|-------------------------|-------------------|
| Operational Revenue     | (5,635,000)       |
| Operational Expenditure | 4,165,401         |

## Service Area: Regulatory services (continued)

### Service: Local laws

Enhancing community lifestyle and enjoyment through innovation, education and promotion of council local laws.

| KPI description   | Annual target |
|---|---------------|
| Animal Management - Customer requests responded to within 5 business days                                   | 95%           |
| Regulated Parking - Number of equivalent days of random patrols undertaken in designated areas (3 per week) | 156           |
| Pest Management - Customer requests responded to within 5 business days                                     | 95%           |

|                         | Budget 2015/16 |
|-------------------------|----------------|
| Operational Revenue     | (3,651,000)    |
| Operational Expenditure | 1,242,610      |

### Service: Public health services

Promoting a healthy and safe community through effective administration of environmental health legislation.

| KPI description  | Annual target |
|--|---------------|
| Immunisation - Vaccination program rates exceed the State program average rates by at least 1% | 85%           |
| Environment and Health Licensing - Customer requests responded to within 5 working days        | 95%           |
| Percentage of total capital works completed  | 95%           |

|                         | Budget 2015/16 |
|-------------------------|----------------|
| Capital Expenditure     | 290,000        |
| Operational Revenue     | (2,432,000)    |
| Operational Expenditure | 7,578,399      |

## Service Area: Environmental services

### Service: Environmental initiatives

Plan, deliver and report on environmental and conservation initiatives, monitoring and education programs

| KPI description   | Annual target |
|---|---------------|
| Number of participants at planned environmental activities  | 18,000        |
| Planned flora and fauna habitat activities completed within defined timeframes                        | 90%           |
| Planned streams and catchment activities completed within defined timeframes                          | 90%           |
| New habitat on private property under the approved voluntary conservation programs (hectare annually) | 135           |
| Percentage of total operating projects completed  | 95%           |

|                                  | Budget 2015/16 |
|----------------------------------|----------------|
| Operational Revenue              | (25,020)       |
| Operational Expenditure          | 4,585,945      |
| Operational Projects Expenditure | 377,000        |

## Service Area: Waste management

### Service: Waste collection, reduction and recycling

The collection and disposal of waste and, programs and strategies to reduce and recycle waste.

| KPI description   | Annual target |
|---|---------------|
| Kerbside waste and recyclable waste bins collected as scheduled   | 100%          |
| Total tonnage of general and recyclable waste collected from kerbside bins that is recycled   | 22%           |
| Total tonnage of waste collected at waste facilities from residential and commercial premises (excluding kerbside bins collection) that is recycled | 45%           |
| Percentage of total capital works completed   | 95%           |
| Percentage of total operating projects completed  | 95%           |

|                                  | Budget 2015/16 |
|----------------------------------|----------------|
| Capital Expenditure              | 4,355,000      |
| Operational Revenue              | (44,342,665)   |
| Operational Expenditure          | 40,886,935     |
| Operational Projects Expenditure | 400,000        |

## Service Area: Public infrastructure

### Service: Roads and transport

Roads and other transport infrastructure across the region.

| KPI description   | Annual target |
|---|---------------|
| Programmed roads maintenance activities completed in accordance with schedule | 95%           |
| Road network customer requests completed within level of service timeframes   | 94%           |
| Percentage of total capital works completed                                   | 95%           |
| Percentage of total operating projects completed                              | 95%           |

|                                  | Budget 2015/16 |
|----------------------------------|----------------|
| Capital Revenue                  | (8,171,078)    |
| Capital Expenditure              | 93,018,000     |
| Operational Revenue              | (13,500)       |
| Operational Expenditure          | 29,996,264     |
| Operational Projects Expenditure | 1,725,000      |

### Service: Stormwater infrastructure

Drainage and other stormwater infrastructure across the region.

| KPI description  | Annual target |
|--|---------------|
| Programmed stormwater maintenance activities completed in accordance with schedule | 95%           |
| Stormwater network customer requests completed within level of service timeframes  | 94%           |
| Percentage of total capital works completed  | 95%           |
| Percentage of total operating projects completed                                   | 95%           |

|                                  | Budget 2015/16 |
|----------------------------------|----------------|
| Capital Revenue                  | (2,446,000)    |
| Capital Expenditure              | 6,505,000      |
| Operational Expenditure          | 4,220,592      |
| Operational Projects Expenditure | 1,245,000      |

## Service Area: Public infrastructure (continued)

### Service: Waterways and coastal facilities

Waterways and coastal facilities across the region.

| KPI description   | Annual target |
|---|---------------|
| Programmed maritime facilities maintenance activities completed in accordance with schedule | 95%           |
| Customer requests for marine related services completed within level of service timeframes  | 94%           |
| Percentage of total operating projects completed  | 95%           |
| Percentage of total capital works completed   | 95%           |

|                                  | Budget 2015/16 |
|----------------------------------|----------------|
| Capital Expenditure              | 1,720,000      |
| Operational Revenue              | (1,291,825)    |
| Operational Expenditure          | 2,655,720      |
| Operational Reserves Transfers   | (532,768)      |
| Operational Projects Expenditure | 724,000        |

## Service Area: Recreation and culture

### Service: Parks

Opportunities for leisure activities through the provision of open space, parks and reserves.

| KPI description  | Annual target |
|--|---------------|
| Programmed parks maintenance activities (mowing and landscaping) completed in accordance with schedule | 95%           |
| Parks customer requests completed within level of service timeframes                                   | 94%           |
| Programmed parks inspection activities (playgrounds) completed in accordance with schedule             | 95%           |
| Percentage of total capital works completed  | 95%           |
| Percentage of total operating projects completed   | 95%           |

|                                  | Budget 2015/16 |
|----------------------------------|----------------|
| Capital Expenditure              | 4,274,000      |
| Operational Revenue              | (495,610)      |
| Operational Expenditure          | 33,302,725     |
| Operational Projects Expenditure | 340,000        |

### Service: Sport and recreation

Sport and recreation programs, activities and facilities.

| KPI description  | Annual target |
|--|---------------|
| Participation rate in council sport and recreation programs                                | 95%           |
| Number of scheduled swimming pool risk assessments   | 44            |
| Mitigation of 'high' and 'moderate' risks identified in the swimming pool risk assessments | 95%           |
| Percentage of total operating projects completed   | 95%           |
| Percentage of total capital works completed  | 95%           |
| Number of education and training workshops delivered                                       | 8             |
| Percentage of Improvement Works Applications completed within four week timeframe          | 90%           |
| Number of learn to swim enrolments at Council managed swimming pools                       | 2,200         |
| Number of equestrian events and activities held at QSEC                                    | 312           |
| Number of people participating in equestrian events and activities held at QSEC            | 3,900         |

|                                  | Budget 2015/16 |
|----------------------------------|----------------|
| Capital Revenue                  | (1,620,000)    |
| Capital Expenditure              | 16,324,551     |
| Operational Revenue              | (2,711,246)    |
| Operational Expenditure          | 14,413,240     |
| Operational Projects Expenditure | 1,220,000      |

## Service Area: Recreation and culture (continued)

### Service: Community facilities

Community venues and other facilities.

| KPI description  | Annual target |
|--|---------------|
| Percentage of scheduled community hall risk assessments undertaken (46 per year)       | 100%          |
| Percentage of scheduled caravan park risk assessments undertaken (10 per year)         | 100%          |
| Percentage of tenure documents issued for execution under the new policy (80 per year) | 100%          |
| Percentage of total capital works completed  | 95%           |
| Percentage of total operating projects completed                                       | 95%           |

|                                  | Budget 2015/16 |
|----------------------------------|----------------|
| Capital Expenditure              | 1,333,000      |
| Operational Revenue              | (1,092,220)    |
| Operational Expenditure          | 2,441,466      |
| Operational Projects Expenditure | 274,504        |

### Service: Libraries

Library services and programs.

| KPI description  | Annual target |
|--|---------------|
| Customer satisfaction with library services and programs | 90%           |
| Percentage of total capital works completed              | 95%           |

|                                  | Budget 2015/16 |
|----------------------------------|----------------|
| Capital Expenditure              | 395,000        |
| Operational Revenue              | (2,218,022)    |
| Operational Expenditure          | 12,376,080     |
| Operational Projects Revenue     | (386,480)      |
| Operational Projects Expenditure | 386,480        |

## Service Area: Recreation and culture (continued)

### Service: Cultural services

Cultural programs, services and facilities including: Museum and art gallery operations; Redcliffe Cultural Centre operations; and cultural development activities.

| KPI description   | Annual target |
|---|---------------|
| Number of applications received through Council's Regional Arts Development Fund                        | 40            |
| Number of visitors to Council's museums (Bribie Island, Redcliffe and Pine Rivers)                      | 58,500        |
| Number of visitors to Council's art galleries (Caboolture, Pine Rivers and Redcliffe)                   | 65,500        |
| Participation in Council's cultural development programs and activities                                 | 480           |
| Participation in art gallery public programs  | 13,000        |
| Participation in museum public programs   | 14,300        |
| Number of exhibitions delivered through Council's art galleries (Caboolture, Pine Rivers and Redcliffe) | 70            |
| Number of exhibitions delivered through Council's museums (Bribie Island, Redcliffe and Pine Rivers)    | 12            |
| Number of events and activities conducted at Redcliffe Cultural Centre                                  | 144           |
| Number of people participating in events and activities conducted at Redcliffe Cultural Centre          | 4,950         |
| Percentage of total operating projects completed  | 95%           |
| Percentage of total capital works completed   | 95%           |

|                                  | Budget 2015/16 |
|----------------------------------|----------------|
| Capital Expenditure              | 170,000        |
| Operational Revenue              | (150,000)      |
| Operational Expenditure          | 2,462,556      |
| Operational Projects Expenditure | 20,000         |

### Service: Events

Corporate events in partnership with the community.

| KPI description   | Annual target |
|---|---------------|
| Increase in attendance at signature events                      | 10%           |
| Customer satisfaction with local, regional and signature events | 80%           |
| Signature events to achieve budgeted sponsorship target         | 15%           |

|                         | Budget 2015/16 |
|-------------------------|----------------|
| Operational Revenue     | (1,988,660)    |
| Operational Expenditure | 4,492,753      |

## Service Area: Enabling services

### Service: Communications

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

| KPI description  | Annual target |
|--|---------------|
| Council media releases utilised by media organisations | 80%           |
| Percentage of total operating projects completed       | 95%           |

|                                  | Budget 2015/16 |
|----------------------------------|----------------|
| Operational Expenditure          | 669,760        |
| Operational Projects Expenditure | 1,050,000      |

### Service: Human resources

Human resource management advice, workplace health and safety, and support.

| KPI description   | Annual target |
|---|---------------|
| Disputes that go to the Commission resolved in council's favour | 90%           |
| Timeframe to fill a position no longer than 9 weeks             | 80%           |

|                         | Budget 2015/16 |
|-------------------------|----------------|
| Operational Revenue     | (38,000)       |
| Operational Expenditure | 2,400,052      |

### Service: Financial services

Accounting and financial operations, corporate policy and performance activities.

| KPI description  | Annual target |
|--|---------------|
| Amount of outstanding rates (excluding prepayments) at the end of each quarter | 3.0%          |
| Obtain an unmodified external audit opinion for 2014/15                        | 100%          |

|                         | Budget 2015/16 |
|-------------------------|----------------|
| Operational Revenue     | (4,671,500)    |
| Operational Expenditure | 9,836,749      |

## Service Area: Enabling services (continued)

### Service: Corporate finance

A consolidation of non-serviced based revenues and expenses.

| KPI description  | Annual target |
|--|---------------|
| Liquidity - Target working capital ratio to be greater than 3                                | 3             |
| Maximise interest revenue on surplus cash invested with QTC and other financial institutions | 3%            |
| Liquidity - Target cash expenses cover to be greater than 6 months                           | 6             |
| Fiscal Flexibility - Target interest cover to be greater than 6 months                       | 6             |

|                                | Budget<br>2015/16 |
|--------------------------------|-------------------|
| Capital Revenue                | (58,154,000)      |
| Contributed Assets             | 40,227,000        |
| Loan Redemption                | 23,010,124        |
| Borrowings                     | (19,027,769)      |
| Capital Reserves Transfers     | (2,314,000)       |
| Operational Revenue            | (331,628,063)     |
| Operational Expenditure        | 114,838,500       |
| Operational Reserves Transfers | (349,000)         |

### Service: Infrastructure delivery

Construction of council infrastructure.

| KPI description                               | Annual target |
|---|---------------|
| Percentage of capital works program completed | 95%           |

|                         | Budget<br>2015/16 |
|-------------------------|-------------------|
| Capital Expenditure     | 20,000            |
| Operational Expenditure | 1,672,653         |

## Service Area: Enabling services (continued)

### Service: Fleet

Manage maintenance, acquisition and disposal of Councils fleet of vehicles, plant and equipment.

| KPI description  | Annual target |
|--|---------------|
| Light fleet is maintained in accordance with programmed maintenance service schedules                      | 95%           |
| Heavy fleet, plant and equipment is maintained in accordance with programmed maintenance service schedules | 95%           |
| Compliance with all Queensland Transport Statutory Regulations   | 100%          |
| Small equipment is maintained in accordance with programmed maintenance service schedules                  | 95%           |
| Percentage of total capital works completed  | 95%           |

|                         | Budget 2015/16 |
|-------------------------|----------------|
| Capital Revenue         | (2,073,000)    |
| Capital Expenditure     | 8,080,000      |
| Operational Revenue     | (330,000)      |
| Operational Expenditure | (3,383,608)    |

### Service: Information technology

Information and communication technology systems and infrastructure service and support.

| KPI description   | Annual target |
|---|---------------|
| Availability of corporate information systems during business hours | 99%           |
| Percentage of total operating projects completed                    | 95%           |
| Percentage of total capital works completed                         | 95%           |
| Internal customer satisfaction with corporate information systems   | 90%           |
| Availability of council's website                                   | 99%           |

|                                  | Budget 2015/16 |
|----------------------------------|----------------|
| Capital Expenditure              | 1,344,500      |
| Operational Revenue              | (10,000)       |
| Operational Expenditure          | 11,088,868     |
| Operational Projects Expenditure | 441,000        |

## Service Area: Enabling services (continued)

### Service: Buildings and facilities

Maintenance services for Council buildings and facilities.

| KPI description  | Annual target |
|--|---------------|
| Programmed buildings and facilities maintenance activities completed in accordance with schedule | 100%          |
| Customer requests addressed within the set response time   | 94%           |
| Percentage of total operating projects completed   | 95%           |
| Percentage of total capital works completed  | 95%           |

|                                  | Budget 2015/16 |
|----------------------------------|----------------|
| Capital Revenue                  | (24,500)       |
| Capital Expenditure              | 1,260,000      |
| Operational Revenue              | (42,237)       |
| Operational Expenditure          | 11,196,509     |
| Operational Projects Revenue     | (749,585)      |
| Operational Projects Expenditure | 1,345,340      |

### Service: Infrastructure support

Planning, design and investigation services of council infrastructure.

| KPI description   | Annual target |
|---|---------------|
| Customer requests addressed within the set response time                | 94%           |
| Design program is completed in the financial year prior to construction | 95%           |
| Planning projects are completed in the financial year prior to design   | 95%           |

|                         | Budget 2015/16 |
|-------------------------|----------------|
| Operational Revenue     | (15,000)       |
| Operational Expenditure | 11,016,259     |

## Service Area: Enabling services (continued)

### Service: Property services

Management of council owned/controlled land and sales and acquisitions.

| KPI description  | Annual target |
|--|---------------|
| Tenancy rate of leased commercial buildings                            | 95%           |
| No delay to capital works project as a result of property acquisitions | 100%          |
| Percentage of total operating projects completed                       | 95%           |
| Percentage of total capital works completed                            | 95%           |

|                                  | Budget<br>2015/16 |
|----------------------------------|-------------------|
| Capital Expenditure              | 9,000,000         |
| Operational Revenue              | (6,670,440)       |
| Operational Expenditure          | 2,268,122         |
| Operational Projects Expenditure | 300,000           |

## REVENUE POLICY

2015/16

### Head of Power

*Local Government Act 2009 (Act)*

*Local Government Regulation 2012 (Regulation)*

### Objective

The purpose of this policy is to state, for the 2015/16 financial year:

1. The principles the Council intends to apply for:
  - levying rates and charges
  - granting concessions for rates and charges
  - recovering overdue rates and charges, and
  - cost-recovery methods;
2. The purpose for the concessions for rates and charges the Council intends to grant; and
3. The extent to which physical and social infrastructure costs for new development are to be funded by charges for the development.

### Definitions/Application

This Revenue Policy applies for the 2015/16 financial year.

### Policy Statement

#### ***1. Making Rates and Charges***

Rates and charges will be determined on the basis of achieving net revenue which is sufficient to allow the Council to meet its budgetary responsibilities for the various activities of the Council. In making rates and charges, the Council will have regard to:

- Transparency – openness in the processes involved in the making of rates and charges
- Accountability – making decisions and acknowledging the effects of those decisions
- Simplicity – a rating regime that is simple and cost efficient to administer
- Equity – the consistent levying of rates and charges across the region
- Flexibility – responding where possible to unforeseen changes in the local economy
- Fiscal responsibility – levying an amount sufficient to allow the Council to meet its budgetary responsibilities.

## **2. Limitation on Increase in General Rates**

Council will limit increases in differential general rates levied in the previous financial year to a maximum stated percentage for those differential rating categories identified in the Council's Revenue Statement. Increases in other rates or charges will not be subject to limitation in this way.

## **3. General Rates**

In the 2015/16 financial year Council will apply a differential general rating approach for the levying of general rates. Differential general rates will be levied on all rateable land in the Council's local government area. This differential rating approach seeks to achieve broad rating equity that could not otherwise be achieved by a single rate in the dollar. Within all differential rating categories, a minimum general rate will be 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.

When determining differential rating outcomes, Council may have regard to:

- the level of services available to the land and the cost of making those services available
- the level of utilisation of services by the land in particular the consumption of council resources, services and infrastructure
- the use to which the land may be put
- whether or not the land is the principle place of residence of the owner.

## **4. Special Rates and Charges & Separate Rates and Charges**

Special and Separate rates and charges will be levied to generate funds required to provide services and fund activities that Council considers will specifically benefit defined (special) or all (separate) rateable properties across the entire region.

## **5. Utility Rates and Charges**

### Waste Management

In the 2015/16 financial year Council will apply a regional approach to the levying of waste management charges generally based on the principle of user pays.

These charges reflect the full cost recovery of providing a kerbside collection service, availability of refuse stations and development of waste management strategies for the protection of the environment.

## **6. Levying Rates and Charges**

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

- Responsibility – making clear the obligations and responsibility of both council and ratepayers in respect to rates and charges
- Accountability – making decisions and acknowledging the effects of those decisions
- Cost – making the levying process simple and cost effective to administer
- Flexibility – responding where possible to unforeseen changes in the local economy
- Timeliness – ensuring ratepayers are given adequate notice of their liability to pay rates and charges.

## **7. Concessions for rates and charges**

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

- Equity – acknowledging the different levels of capacity to pay
- Accountability – making decisions and acknowledging the effects of those decisions
- Transparency – making clear the availability of concessions and eligibility requirements
- Flexibility – responding where possible to unforeseen changes in the local economy
- Fairness – taking into consideration the circumstances that lead up to the application for a concession
- Sustainability – long term planning to ensure the financial sustainability of concessions.

The Council intends to exercise its power under Chapter 4, Part 10 of the Regulation to partly rebate rates and utility charges for the purpose of recognising the particular financial and related circumstances of qualifying pensioners within the region.

## **8. Recovery of unpaid rates and charges**

Council will exercise its rate recovery powers in order to reduce the overall rate burden on ratepayers and to better manage the scarce financial resources of Council. It will be guided by the principles of:

- Responsibility – making clear the obligations of ratepayers to pay rates
- Transparency – making clear the consequences of failing to pay rates
- Accountability – ensuring due legal processes are applied to all ratepayers in the recovery process
- Capacity to pay – negotiating arrangements for payment where appropriate
- Equity – applying the same treatment for ratepayers with the same circumstances
- Flexibility – responding where possible to unforeseen changes in the local economy
- Cost – making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective.

## **9. Cost-recovery**

The Council will seek to recover the costs of providing services and undertaking activities by setting cost recovery fees in accordance with the Act. The Council will fix cost-recovery fees to ensure that each fee does not exceed the cost to Council of taking the action for which the fee is charged.

## **10. Physical and Social Infrastructure Costs**

In setting charges for new development, Council's objective is to apportion the establishment cost of Trunk Infrastructure over all benefiting development (existing and future) commensurate with the demand or load that existing and future development will place on existing and planned infrastructure while ensuring a reasonable and equitable distribution of the costs between Council and developers of land. Under the *Sustainable Planning Act 2009*, Council may only levy up to the Maximum Infrastructure Charge set by the State Government.

### **Review Triggers**

This Policy is reviewed annually in accordance with the Act.

### **Responsibility**

This Policy is to be:

- (1) implemented by the Chief Executive Officer; and
- (2) reviewed and amended in accordance with the "Review Triggers" by the Chief Executive Officer

### **Version Control**

**Council Minute Page: 15/743**

**Date: 19 May 2015**

### **Related Links:**

## REVENUE STATEMENT

### 2015/16

The following Revenue Statement has been adopted by the Moreton Bay Regional Council for the 2015/16 financial year in accordance with the *Local Government Regulation 2012* (Regulation).

#### 1. Revenue Statement

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

##### 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, section 81:

1. The Council makes and levies differential general rates for the 2015/16 financial year;
2. For that purpose, there are 254 rating categories; and
3. The rating categories and a description of each of the rating categories follows:

##### *Residential Single Unit Dwellings*

| Category                                  | Description  | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|---|--|--------------------|----------------------|-------------------|
| R1<br>Residential –<br>Owner occupied     | 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.           | 0.4621             | \$838                | 9%                |
| R2<br>Residential – Non<br>owner occupied | Land which contains a single residential dwelling, not part of a community titles scheme and <b>not</b> used by the property owner or at least one of the property owners as their principal place of residence. | 0.5776             | \$1,048              | 9%                |

**Residential Units**

| <b>Category</b>                 | <b>Description</b>  | <b>Rate in the Dollar</b> | <b>Minimum General Rate</b> | <b>Capped Percentage</b> |
|---------------------------------|---|---------------------------|-----------------------------|--------------------------|
| U10<br>Units 1 – Owner occupied | A single residential building unit which is part of a community titles scheme where:<br><br>(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<br><br>(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 greater than \$900 per square metre.                                      | 0.4621                    | \$1,173                     | 9%                       |
| U20<br>Units 2 – Owner Occupied | A single residential building unit which is part of a community titles scheme where:<br><br>(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<br><br>(b) the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is greater than or equal to \$750 per square metre and less than \$900 per square metre. | 0.4621                    | \$1,089                     | 9%                       |
| U30<br>Units 3 – Owner Occupied | A single residential building unit which is part of a community titles scheme where:<br><br>(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<br><br>(b) the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is greater than or equal to \$600 per square metre and less than \$750 per square metre. | 0.4621                    | \$1,006                     | 9%                       |
| U40<br>Units 4 – Owner Occupied | A single residential building unit which is part of a community titles scheme where:<br><br>(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<br><br>(b) the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is greater than or equal to \$500 per square metre and less than \$600 per square metre. | 0.4621                    | \$922                       | 9%                       |
| U50<br>Units 5 – Owner Occupied | A single residential building unit which is part of a community titles scheme where:<br><br>(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<br><br>(b) the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is greater than or equal to \$85 per square metre and less than \$500 per square metre.  | 0.4621                    | \$838                       | 9%                       |

| Category                            | Description   | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|-------------------------------------|---|--------------------|----------------------|-------------------|
| U6O<br>Units 6 – Owner Occupied     | <p>A single residential building unit which is part of a community titles scheme where:</p> <p>(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</p> <p>(b) the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is less than \$85 per square metre.</p>   | 0.4621             | \$754                | 9%                |
| U1N<br>Units 1 – Non Owner Occupied | <p>A single residential building unit which is part of a community titles scheme where:</p> <p>(a) the building unit is <b>not</b> used by the property owner or at least one of the property owners as their principal place of residence; and</p> <p>(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 greater than \$900 per square metre.</p>                                      | 0.5776             | \$1,467              | 9%                |
| U2N<br>Units 2 – Non Owner Occupied | <p>A single residential building unit which is part of a community titles scheme where:</p> <p>(a) the building unit is <b>not</b> used by the property owner or at least one of the property owners as their principal place of residence; and</p> <p>(b) the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is greater than or equal to \$750 per square metre and less than \$900 per square metre.</p> | 0.5776             | \$1,362              | 9%                |
| U3N<br>Units 3 – Non Owner Occupied | <p>A single residential building unit which is part of a community titles scheme where:</p> <p>(a) the building unit is <b>not</b> used by the property owner or at least one of the property owners as their principal place of residence; and</p> <p>(b) the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is greater than or equal to \$600 per square metre and less than \$750 per square metre.</p> | 0.5776             | \$1,257              | 9%                |
| U4N<br>Units 4 – Non Owner Occupied | <p>A single residential building unit which is part of a community titles scheme where:</p> <p>(a) the building unit is <b>not</b> used by the property owner or at least one of the property owners as their principal place of residence; and</p> <p>(b) the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is greater than or equal to \$500 per square metre and less than \$600 per square metre.</p> | 0.5776             | \$1,152              | 9%                |

| Category                            | Description   | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|-------------------------------------|---|--------------------|----------------------|-------------------|
| U5N<br>Units 5 – Non Owner Occupied | A single residential building unit which is part of a community titles scheme where:<br><br>(a) the building unit is <b>not</b> used by the property owner or at least one of the property owners as their principal place of residence; and<br><br>(b) the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is greater than or equal to \$85 per square metre and less than \$500 per square metre. | 0.5776             | \$1,048              | 9%                |
| U6N<br>Units 6 – Non Owner Occupied | A single residential building unit which is part of a community titles scheme where:<br><br>(a) the building unit is <b>not</b> used by the property owner or at least one of the property owners as their principal place of residence; and<br><br>(b) the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is less than \$85 per square metre.   | 0.5776             | \$943                | 9%                |

### Interpretation

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                    | Description   | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|-----------------------------|---|--------------------|----------------------|-------------------|
| Category F2 to Category F65 | Land to which Council has assigned the Land Use Code Identifier<br><br>3 – Multi Residential;<br><br>and: |                    |                      |                   |
| F2                          | where the number of flats on the physical land parcel is equal to 2                                       | 0.5776             | \$2,096              | No cap            |
| F3                          | where the number of flats on the physical land parcel is equal to 3                                       | 0.5776             | \$3,144              | No cap            |
| F4                          | where the number of flats on the physical land parcel is equal to 4                                       | 0.5776             | \$4,192              | No cap            |
| F5                          | where the number of flats on the physical land parcel is equal to 5                                       | 0.5776             | \$5,240              | No cap            |
| F6                          | where the number of flats on the physical land parcel is equal to 6                                       | 0.5776             | \$6,288              | No cap            |
| F7                          | where the number of flats on the physical land parcel is equal to 7                                       | 0.5776             | \$7,336              | No cap            |
| F8                          | where the number of flats on the physical land parcel is equal to 8                                       | 0.5776             | \$8,384              | No cap            |
| F9                          | where the number of flats on the physical land parcel is equal to 9                                       | 0.5776             | \$9,432              | No cap            |
| F10                         | where the number of flats on the physical land parcel is equal to 10                                      | 0.5776             | \$10,480             | No cap            |
| F11                         | where the number of flats on the physical land parcel is equal to 11                                      | 0.5776             | \$11,528             | No cap            |
| F12                         | where the number of flats on the physical land parcel is equal to 12                                      | 0.5776             | \$12,576             | No cap            |
| F13                         | where the number of flats on the physical land parcel is equal to 13                                      | 0.5776             | \$13,624             | No cap            |
| F14                         | where the number of flats on the physical land parcel is equal to 14                                      | 0.5776             | \$14,672             | No cap            |
| F15                         | where the number of flats on the physical land parcel is equal to 15                                      | 0.5776             | \$15,720             | No cap            |
| F16                         | where the number of flats on the physical land parcel is equal to 16                                      | 0.5776             | \$16,768             | No cap            |
| F17                         | where the number of flats on the physical land parcel is equal to 17                                      | 0.5776             | \$17,816             | No cap            |
| F18                         | where the number of flats on the physical land parcel is equal to 18                                      | 0.5776             | \$18,864             | No cap            |
| F19                         | where the number of flats on the physical land parcel is equal to 19                                      | 0.5776             | \$19,912             | No cap            |
| F20                         | where the number of flats on the physical land parcel is equal to 20                                      | 0.5776             | \$20,960             | No cap            |
| F21                         | where the number of flats on the physical land parcel is equal to 21                                      | 0.5776             | \$22,008             | No cap            |
| F22                         | where the number of flats on the physical land parcel is equal to 22                                      | 0.5776             | \$23,056             | No cap            |
| F23                         | where the number of flats on the physical land parcel is equal to 23                                      | 0.5776             | \$24,104             | No cap            |
| F24                         | where the number of flats on the physical land parcel is equal to 24                                      | 0.5776             | \$25,152             | No cap            |
| F25                         | where the number of flats on the physical land parcel is equal to 25                                      | 0.5776             | \$26,200             | No cap            |
| F26                         | where the number of flats on the physical land parcel is equal to 26                                      | 0.5776             | \$27,248             | No cap            |
| F27                         | where the number of flats on the physical land parcel is equal to 27                                      | 0.5776             | \$28,296             | No cap            |
| F28                         | where the number of flats on the physical land parcel is equal to 28                                      | 0.5776             | \$29,344             | No cap            |
| F29                         | where the number of flats on the physical land parcel is equal to 29                                      | 0.5776             | \$30,392             | No cap            |

| <b>Category</b> | <b>Description</b>   | <b>Rate in the Dollar</b> | <b>Minimum General Rate</b> | <b>Capped Percentage</b> |
|-----------------|--|---------------------------|-----------------------------|--------------------------|
| F30             | where the number of flats on the physical land parcel is equal to 30 | 0.5776                    | \$31,440                    | No cap                   |
| F31             | where the number of flats on the physical land parcel is equal to 31 | 0.5776                    | \$32,488                    | No cap                   |
| F32             | where the number of flats on the physical land parcel is equal to 32 | 0.5776                    | \$33,536                    | No cap                   |
| F33             | where the number of flats on the physical land parcel is equal to 33 | 0.5776                    | \$34,584                    | No cap                   |
| F34             | where the number of flats on the physical land parcel is equal to 34 | 0.5776                    | \$35,632                    | No cap                   |
| F35             | where the number of flats on the physical land parcel is equal to 35 | 0.5776                    | \$36,680                    | No cap                   |
| F36             | where the number of flats on the physical land parcel is equal to 36 | 0.5776                    | \$37,728                    | No cap                   |
| F37             | where the number of flats on the physical land parcel is equal to 37 | 0.5776                    | \$38,776                    | No cap                   |
| F38             | where the number of flats on the physical land parcel is equal to 38 | 0.5776                    | \$39,824                    | No cap                   |
| F39             | where the number of flats on the physical land parcel is equal to 39 | 0.5776                    | \$40,872                    | No cap                   |
| F40             | where the number of flats on the physical land parcel is equal to 40 | 0.5776                    | \$41,920                    | No cap                   |
| F41             | where the number of flats on the physical land parcel is equal to 41 | 0.5776                    | \$42,968                    | No cap                   |
| F42             | where the number of flats on the physical land parcel is equal to 42 | 0.5776                    | \$44,016                    | No cap                   |
| F43             | where the number of flats on the physical land parcel is equal to 43 | 0.5776                    | \$45,064                    | No cap                   |
| F44             | where the number of flats on the physical land parcel is equal to 44 | 0.5776                    | \$46,112                    | No cap                   |
| F45             | where the number of flats on the physical land parcel is equal to 45 | 0.5776                    | \$47,160                    | No cap                   |
| F46             | where the number of flats on the physical land parcel is equal to 46 | 0.5776                    | \$48,208                    | No cap                   |
| F47             | where the number of flats on the physical land parcel is equal to 47 | 0.5776                    | \$49,256                    | No cap                   |
| F48             | where the number of flats on the physical land parcel is equal to 48 | 0.5776                    | \$50,304                    | No cap                   |
| F49             | where the number of flats on the physical land parcel is equal to 49 | 0.5776                    | \$51,352                    | No cap                   |
| F50             | where the number of flats on the physical land parcel is equal to 50 | 0.5776                    | \$52,400                    | No cap                   |
| F51             | where the number of flats on the physical land parcel is equal to 51 | 0.5776                    | \$53,448                    | No cap                   |
| F52             | where the number of flats on the physical land parcel is equal to 52 | 0.5776                    | \$54,496                    | No cap                   |
| F53             | where the number of flats on the physical land parcel is equal to 53 | 0.5776                    | \$55,544                    | No cap                   |
| F54             | where the number of flats on the physical land parcel is equal to 54 | 0.5776                    | \$56,592                    | No cap                   |
| F55             | where the number of flats on the physical land parcel is equal to 55 | 0.5776                    | \$57,640                    | No cap                   |
| F56             | where the number of flats on the physical land parcel is equal to 56 | 0.5776                    | \$58,688                    | No cap                   |
| F57             | where the number of flats on the physical land parcel is equal to 57 | 0.5776                    | \$59,736                    | No cap                   |
| F58             | where the number of flats on the physical land parcel is equal to 58 | 0.5776                    | \$60,784                    | No cap                   |
| F59             | where the number of flats on the physical land parcel is equal to 59 | 0.5776                    | \$61,832                    | No cap                   |
| F60             | where the number of flats on the physical land parcel is equal to 60 | 0.5776                    | \$62,880                    | No cap                   |
| F61             | where the number of flats on the physical land parcel is equal to 61 | 0.5776                    | \$63,928                    | No cap                   |

| Category | Description  | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|----------|--|--------------------|----------------------|-------------------|
| F62      | where the number of flats on the physical land parcel is equal to 62                 | 0.5776             | \$64,976             | No cap            |
| F63      | where the number of flats on the physical land parcel is equal to 63                 | 0.5776             | \$66,024             | No cap            |
| F64      | where the number of flats on the physical land parcel is equal to 64                 | 0.5776             | \$67,072             | No cap            |
| F65      | where the number of flats on the physical land parcel is equal to or greater than 65 | 0.5776             | \$68,120             | No cap            |

### Interpretation

**Flat** means land that is subject to one rate assessment and contains more than one residential dwelling.

### **Vacant Land**

| Category   | Description   | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|--|---|--------------------|----------------------|-------------------|
| VL1  | Land with a rateable value less than \$1,000,000 and to which Council has assigned the Land Use Code Identifier:<br><br>01 – Vacant Urban Land<br>94 – Vacant Rural Land  | 0.4621             | \$838                | Please see below  |
| <p><i>Classes of capping for the VL1 differential general rating category:</i></p> <p>1. Where the land is owned solely by a natural person or natural persons a cap percentage of 9 percent applies.<br/>                     2. Where the land is <b>not</b> owned solely by a natural person or natural persons, <b>no</b> cap percentage applies.</p>  |   |                    |                      |                   |
| VL2  | Land with a rateable value greater than or equal to \$1,000,000 but less than \$2,500,000 and to which Council has assigned the Land Use Code Identifier:<br><br>01 – Vacant Urban Land<br>94 – Vacant Rural Land | 0.6238             | \$1,131              | Please see below  |
| <p><i>Classes of capping for the VL2 differential general rating category:</i></p> <p>1. Where the land is owned solely by a natural person or natural persons a cap percentage of 15 percent applies.<br/>                     2. Where the land is <b>not</b> owned solely by a natural person or natural persons, <b>no</b> cap percentage applies.</p> |   |                    |                      |                   |
| VL3  | Land with a rateable value greater than or equal to \$2,500,000 and to which Council has assigned the Land Use Code Identifier:<br><br>01 – Vacant Urban Land<br>94 – Vacant Rural Land                           | 0.6932             | \$1,131              | Please see below  |
| <p><i>Classes of capping for the VL3 differential general rating category:</i></p> <p>1. Where the land is owned solely by a natural person or persons a cap percentage of 15 percent applies.<br/>                     2. Where the land is <b>not</b> owned solely by a natural person or persons, <b>no</b> cap percentage applies.</p>                 |   |                    |                      |                   |

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 | Description   | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|----------|---|--------------------|----------------------|-------------------|
| SC1      | Land to which Council has assigned the Land Use Code Identifier:<br><br>48 – Sports Clubs/Facilities<br>50 – Other Clubs (non business) | 0.4621             | \$838                | 9%                |

**Retirement Villages**

| Category                      | Description   | 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> .  | 0.4621             | \$754                | 9%                |
| Category RV2 to Category RV45 | Land which contains a retirement village where:<br><br>(a) The retirement village is registered under the <i>Retirement Villages Act 1999</i> ; and<br><br>(b) Dwellings within the retirement village complex are not part of a community titles scheme;<br><br>and: |                    |                      |                   |
| RV2                           | the retirement village has less than 10 independent living dwellings  | 0.6932             | \$1,781              | 9%                |
| RV3                           | the retirement village has greater than or equal to 10 and less than 20 independent living dwellings  | 0.6932             | \$2,510              | 9%                |
| RV4                           | the retirement village has greater than or equal to 20 and less than 30 independent living dwellings  | 0.6932             | \$5,020              | 9%                |
| RV5                           | the retirement village has greater than or equal to 30 and less than 40 independent living dwellings  | 0.6932             | \$7,530              | 9%                |
| RV6                           | the retirement village has greater than or equal to 40 and less than 50 independent living dwellings  | 0.6932             | \$10,040             | 9%                |
| RV7                           | the retirement village has greater than or equal to 50 and less than 60 independent living dwellings  | 0.6932             | \$12,550             | 9%                |
| RV8                           | the retirement village has greater than or equal to 60 and less than 70 independent living dwellings  | 0.6932             | \$15,060             | 9%                |
| RV9                           | the retirement village has greater than or equal to 70 and less than 80 independent living dwellings  | 0.6932             | \$17,570             | 9%                |
| RV10                          | the retirement village has greater than or equal to 80 and less than 90 independent living dwellings  | 0.6932             | \$20,080             | 9%                |
| RV11                          | the retirement village has greater than or equal to 90 and less than 100 independent living dwellings   | 0.6932             | \$22,590             | 9%                |
| RV12                          | the retirement village has greater than or equal to 100 and less than 110 independent living dwellings  | 0.6932             | \$25,100             | 9%                |
| RV13                          | the retirement village has greater than or equal to 110 and less than 120 independent living dwellings  | 0.6932             | \$27,610             | 9%                |
| RV14                          | the retirement village has greater than or equal to 120 and less than 130 independent living dwellings  | 0.6932             | \$30,120             | 9%                |
| RV15                          | the retirement village has greater than or equal to 130 and less than 140 independent living dwellings  | 0.6932             | \$32,630             | 9%                |
| RV16                          | the retirement village has greater than or equal to 140 and less than 150 independent living dwellings  | 0.6932             | \$35,140             | 9%                |
| RV17                          | the retirement village has greater than or equal to 150 and less than 160 independent living dwellings  | 0.6932             | \$37,650             | 9%                |
| RV18                          | the retirement village has greater than or equal to 160 and less than 170 independent living dwellings  | 0.6932             | \$40,160             | 9%                |
| RV19                          | the retirement village has greater than or equal to 170 and less than 180 independent living dwellings  | 0.6932             | \$42,670             | 9%                |
| RV20                          | the retirement village has greater than or equal to 180 and less than 190 independent living dwellings  | 0.6932             | \$45,180             | 9%                |

| Category | Description  | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|----------|--|--------------------|----------------------|-------------------|
| RV21     | the retirement village has greater than or equal to 190 and less than 200 independent living dwellings | 0.6932             | \$47,690             | 9%                |
| RV22     | the retirement village has greater than or equal to 200 and less than 210 independent living dwellings | 0.6932             | \$50,200             | 9%                |
| RV23     | the retirement village has greater than or equal to 210 and less than 220 independent living dwellings | 0.6932             | \$52,710             | 9%                |
| RV24     | the retirement village has greater than or equal to 220 and less than 230 independent living dwellings | 0.6932             | \$55,220             | 9%                |
| RV25     | the retirement village has greater than or equal to 230 and less than 240 independent living dwellings | 0.6932             | \$57,730             | 9%                |
| RV26     | the retirement village has greater than or equal to 240 and less than 250 independent living dwellings | 0.6932             | \$60,240             | 9%                |
| RV27     | the retirement village has greater than or equal to 250 and less than 260 independent living dwellings | 0.6932             | \$62,750             | 9%                |
| RV28     | the retirement village has greater than or equal to 260 and less than 270 independent living dwellings | 0.6932             | \$65,260             | 9%                |
| RV29     | the retirement village has greater than or equal to 270 and less than 280 independent living dwellings | 0.6932             | \$67,770             | 9%                |
| RV30     | the retirement village has greater than or equal to 280 and less than 290 independent living dwellings | 0.6932             | \$70,280             | 9%                |
| RV31     | the retirement village has greater than or equal to 290 and less than 300 independent living dwellings | 0.6932             | \$72,790             | 9%                |
| RV32     | the retirement village has greater than or equal to 300 and less than 310 independent living dwellings | 0.6932             | \$75,300             | 9%                |
| RV33     | the retirement village has greater than or equal to 310 and less than 320 independent living dwellings | 0.6932             | \$77,810             | 9%                |
| RV34     | the retirement village has greater than or equal to 320 and less than 330 independent living dwellings | 0.6932             | \$80,320             | 9%                |
| RV35     | the retirement village has greater than or equal to 330 and less than 340 independent living dwellings | 0.6932             | \$82,830             | 9%                |
| RV36     | the retirement village has greater than or equal to 340 and less than 350 independent living dwellings | 0.6932             | \$85,340             | 9%                |
| RV37     | the retirement village has greater than or equal to 350 and less than 360 independent living dwellings | 0.6932             | \$87,850             | 9%                |
| RV38     | the retirement village has greater than or equal to 360 and less than 370 independent living dwellings | 0.6932             | \$90,360             | 9%                |
| RV39     | the retirement village has greater than or equal to 370 and less than 380 independent living dwellings | 0.6932             | \$92,870             | 9%                |
| RV40     | the retirement village has greater than or equal to 380 and less than 390 independent living dwellings | 0.6932             | \$95,380             | 9%                |
| RV41     | the retirement village has greater than or equal to 390 and less than 400 independent living dwellings | 0.6932             | \$97,890             | 9%                |
| RV42     | the retirement village has greater than or equal to 400 and less than 410 independent living dwellings | 0.6932             | \$100,400            | 9%                |
| RV43     | the retirement village has greater than or equal to 410 and less than 420 independent living dwellings | 0.6932             | \$102,910            | 9%                |
| RV44     | the retirement village has greater than or equal to 420 and less than 430 independent living dwellings | 0.6932             | \$105,420            | 9%                |
| RV45     | the retirement village has greater than or equal to 430 independent living dwellings                   | 0.6932             | \$107,930            | 9%                |

#### Interpretation

**Independent living dwelling** means a dwelling (eg. detached houses, townhouses or units) that is self-contained and for which a minimal level of support is provided to residents.

**Relocatable Home Parks**

| <b>Category</b>               | <b>Description</b>  | <b>Rate in the Dollar</b> | <b>Minimum General Rate</b> | <b>Capped Percentage</b> |
|-------------------------------|---|---------------------------|-----------------------------|--------------------------|
| Category RH1 to Category RH44 | Land which is used primarily as a relocatable home park and to which Council has assigned the Land Use Code Identifier<br><br>49A – Multi Residential (Relocatable Home Parks);<br><br>and: |                           |                             |                          |
| RH1                           | the relocatable home park has less than 10 sites  | 0.6932                    | \$1,781                     | No cap                   |
| RH2                           | the relocatable home park has greater than or equal to 10 and less than 20 sites  | 0.6932                    | \$2,510                     | No cap                   |
| RH3                           | the relocatable home park has greater than or equal to 20 and less than 30 sites  | 0.6932                    | \$5,020                     | No cap                   |
| RH4                           | the relocatable home park has greater than or equal to 30 and less than 40 sites  | 0.6932                    | \$7,530                     | No cap                   |
| RH5                           | the relocatable home park has greater than or equal to 40 and less than 50 sites  | 0.6932                    | \$10,040                    | No cap                   |
| RH6                           | the relocatable home park has greater than or equal to 50 and less than 60 sites  | 0.6932                    | \$12,550                    | No cap                   |
| RH7                           | the relocatable home park has greater than or equal to 60 and less than 70 sites  | 0.6932                    | \$15,060                    | No cap                   |
| RH8                           | the relocatable home park has greater than or equal to 70 and less than 80 sites  | 0.6932                    | \$17,570                    | No cap                   |
| RH9                           | the relocatable home park has greater than or equal to 80 and less than 90 sites  | 0.6932                    | \$20,080                    | No cap                   |
| RH10                          | the relocatable home park has greater than or equal to 90 and less than 100 sites   | 0.6932                    | \$22,590                    | No cap                   |
| RH11                          | the relocatable home park has greater than or equal to 100 and less than 110 sites  | 0.6932                    | \$25,100                    | No cap                   |
| RH12                          | the relocatable home park has greater than or equal to 110 and less than 120 sites  | 0.6932                    | \$27,610                    | No cap                   |
| RH13                          | the relocatable home park has greater than or equal to 120 and less than 130 sites  | 0.6932                    | \$30,120                    | No cap                   |
| RH14                          | the relocatable home park has greater than or equal to 130 and less than 140 sites  | 0.6932                    | \$32,630                    | No cap                   |
| RH15                          | the relocatable home park has greater than or equal to 140 and less than 150 sites  | 0.6932                    | \$35,140                    | No cap                   |
| RH16                          | the relocatable home park has greater than or equal to 150 and less than 160 sites  | 0.6932                    | \$37,650                    | No cap                   |
| RH17                          | the relocatable home park has greater than or equal to 160 and less than 170 sites  | 0.6932                    | \$40,160                    | No cap                   |
| RH18                          | the relocatable home park has greater than or equal to 170 and less than 180 sites  | 0.6932                    | \$42,670                    | No cap                   |
| RH19                          | the relocatable home park has greater than or equal to 180 and less than 190 sites  | 0.6932                    | \$45,180                    | No cap                   |
| RH20                          | the relocatable home park has greater than or equal to 190 and less than 200 sites  | 0.6932                    | \$47,690                    | No cap                   |
| RH21                          | the relocatable home park has greater than or equal to 200 and less than 210 sites  | 0.6932                    | \$50,200                    | No cap                   |
| RH22                          | the relocatable home park has greater than or equal to 210 and less than 220 sites  | 0.6932                    | \$52,710                    | No cap                   |
| RH23                          | the relocatable home park has greater than or equal to 220 and less than 230 sites  | 0.6932                    | \$55,220                    | No cap                   |
| RH24                          | the relocatable home park has greater than or equal to 230 and less than 240 sites  | 0.6932                    | \$57,730                    | No cap                   |
| RH25                          | the relocatable home park has greater than or equal to 240 and less than 250 sites  | 0.6932                    | \$60,240                    | No cap                   |
| RH26                          | the relocatable home park has greater than or equal to 250 and less than 260 sites  | 0.6932                    | \$62,750                    | No cap                   |
| RH27                          | the relocatable home park has greater than or equal to 260 and less than 270 sites  | 0.6932                    | \$65,260                    | No cap                   |
| RH28                          | the relocatable home park has greater than or equal to 270 and less than 280 sites  | 0.6932                    | \$67,770                    | No cap                   |

| <b>Category</b> | <b>Description</b>   | <b>Rate in the Dollar</b> | <b>Minimum General Rate</b> | <b>Capped Percentage</b> |
|-----------------|--|---------------------------|-----------------------------|--------------------------|
| RH29            | the relocatable home park has greater than or equal to 280 and less than 290 sites | 0.6932                    | \$70,280                    | No cap                   |
| RH30            | the relocatable home park has greater than or equal to 290 and less than 300 sites | 0.6932                    | \$72,790                    | No cap                   |
| RH31            | the relocatable home park has greater than or equal to 300 and less than 310 sites | 0.6932                    | \$75,300                    | No cap                   |
| RH32            | the relocatable home park has greater than or equal to 310 and less than 320 sites | 0.6932                    | \$77,810                    | No cap                   |
| RH33            | the relocatable home park has greater than or equal to 320 and less than 330 sites | 0.6932                    | \$80,320                    | No cap                   |
| RH34            | the relocatable home park has greater than or equal to 330 and less than 340 sites | 0.6932                    | \$82,830                    | No cap                   |
| RH35            | the relocatable home park has greater than or equal to 340 and less than 350 sites | 0.6932                    | \$85,340                    | No cap                   |
| RH36            | the relocatable home park has greater than or equal to 350 and less than 360 sites | 0.6932                    | \$87,850                    | No cap                   |
| RH37            | the relocatable home park has greater than or equal to 360 and less than 370 sites | 0.6932                    | \$90,360                    | No cap                   |
| RH38            | the relocatable home park has greater than or equal to 370 and less than 380 sites | 0.6932                    | \$92,870                    | No cap                   |
| RH39            | the relocatable home park has greater than or equal to 380 and less than 390 sites | 0.6932                    | \$95,380                    | No cap                   |
| RH40            | the relocatable home park has greater than or equal to 390 and less than 400 sites | 0.6932                    | \$97,890                    | No cap                   |
| RH41            | the relocatable home park has greater than or equal to 400 and less than 410 sites | 0.6932                    | \$100,400                   | No cap                   |
| RH42            | the relocatable home park has greater than or equal to 410 and less than 420 sites | 0.6932                    | \$102,910                   | No cap                   |
| RH43            | the relocatable home park has greater than or equal to 420 and less than 430 sites | 0.6932                    | \$105,420                   | No cap                   |
| RH44            | the relocatable home park has greater than or equal to 430 sites                   | 0.6932                    | \$107,930                   | No cap                   |

#### **Caravan Parks**

| <b>Category</b> | <b>Description</b>  | <b>Rate in the Dollar</b> | <b>Minimum General Rate</b> | <b>Capped Percentage</b> |
|-----------------|---|---------------------------|-----------------------------|--------------------------|
| CP1             | Land which is used primarily as a caravan park and to which Council has assigned the Land Use Code Identifier:<br><br>49 – Caravan Park | 0.8087                    | \$1,467                     | 9%                       |

#### **Bed and Breakfasts**

| <b>Category</b> | <b>Description</b>  | <b>Rate in the Dollar</b> | <b>Minimum General Rate</b> | <b>Capped Percentage</b> |
|-----------------|---|---------------------------|-----------------------------|--------------------------|
| BB1             | Land to which Council has assigned the Land Use Code Identifier:<br><br>9 – Bed and Breakfast | 0.5776                    | \$1,048                     | 9%                       |

**Rural Agricultural**

| Category | Description   | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|----------|---|--------------------|----------------------|-------------------|
| RA1      | <p>Land valued by the Department of Natural Resources and Mines (DNRM) 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<br/>60 – Sheep Grazing – Dry<br/>61 – Sheep Breeding</p> <p>Cattle Grazing<br/>64 – Breeding<br/>65 – Breeding and Fattening<br/>66 – Fattening<br/>67 – Goats</p> <p>Dairy Cattle<br/>68 – Milk – Quota<br/>69 – Milk – No Quota<br/>70 – Cream</p> <p>Agricultural<br/>71 – Oil Seed<br/>73 – Grains<br/>74 – Turf Farms<br/>75 – Sugar Cane<br/>76 – Tobacco<br/>77 – Cotton<br/>78 – Rice<br/>79 – Orchards<br/>80 – Tropical Fruits<br/>81 – Pineapples<br/>82 – Vineyards<br/>83 – Small Crops and Fodder – Irrigation<br/>84 – Small Crops and Fodder – Non Irrigation</p> <p>Other Rural Uses<br/>85 – Pigs<br/>86 – Horses<br/>88 – Forestry and Logs<br/>89 – Animal Special<br/>90 – Stratum<br/>93 – Peanuts</p> | 0.4621             | \$1,131              | 9%                |

**Poultry Farms**

| Category | Description  | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|----------|--|--------------------|----------------------|-------------------|
| PF1      | Land to which Council has assigned the Land Use Code Identifier:<br><br>87A – Poultry<br><br>and:<br>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.                                 | 1.3863             | \$3,143              | No cap            |
| PF2      | Land to which Council has assigned the Land Use Code Identifier:<br><br>87B – Poultry<br><br>and:<br>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. | 1.1553             | \$1,131              | No cap            |
| PF3      | Land to which Council has assigned the Land Use Code Identifier:<br><br>87 – Poultry<br><br>and:<br>the poultry farm farms 1,000 birds or less   | 0.8087             | \$1,131              | No cap            |

**Light Commercial**

| <b>Category</b> | <b>Description</b>   | <b>Rate in the Dollar</b> | <b>Minimum General Rate</b> | <b>Capped Percentage</b> |
|-----------------|--|---------------------------|-----------------------------|--------------------------|
| LC1             | Land to which Council has assigned the Land Use Code Identifiers:<br><br>07 – Guest House/Private Hotel<br>11 – Shops<br>16 – Drive-in Shopping Centre/Group of Shops (lettable area less than 3,000 square metres)<br>17 – Restaurant<br>18 – Special Tourist Attraction<br>21 – Residential Institution (non medical care)<br>22 – Car Parks<br>23 – Retail Warehouse<br>24 – Sales Area Outdoors (dealers, boats, cars, etc)<br>25 – Professional Offices<br>26 – Funeral Parlours<br>27 – Hospitals, Convalescence Homes (medical care)(private)<br>28 – Warehouse and Bulk Stores<br>29 – Transport Terminal<br>32 – Wharves<br>33 – Builders Yard, Contractors<br>34 – Cold Stores - Ice Works<br>36 – Light Industry<br>38 – Advertising - Hoarding<br>39 – Harbour Industries<br>41 – Child Care Excluding Kindergarten<br>44 – Nurseries (plants)<br>45 – Theatres, Cinemas<br>46 – Drive-in Theatre<br>56 – Showgrounds, Racecourse, Airfields<br>58 – Educational Including Kindergarten<br>95 – Reservoir, Dam, Bores<br>96 – Public Hospital<br>97 – Welfare Home/Institution<br>99 – Community Protection Centre | 0.8087                    | \$1,131                     | 15%                      |

**Marina**

| <b>Category</b> | <b>Description</b>  | <b>Rate in the Dollar</b> | <b>Minimum General Rate</b> | <b>Capped Percentage</b> |
|-----------------|---|---------------------------|-----------------------------|--------------------------|
| MA1             | Land to which Council has assigned the Land Use Code Identifier:<br><br>20 – Marina | 1.0397                    | \$1,131                     | No cap                   |

**Drive Through Restaurants**

| <b>Category</b> | <b>Description</b>  | <b>Rate in the Dollar</b> | <b>Minimum General Rate</b> | <b>Capped Percentage</b> |
|-----------------|---|---------------------------|-----------------------------|--------------------------|
| DTR1            | Land to which Council has assigned the Land Use Code Identifier:<br><br>17A – Drive Through Restaurants | 1.2708                    | \$2,095                     | No cap                   |

**Motels**

| <b>Category</b>             | <b>Description</b>  | <b>Rate in the Dollar</b> | <b>Minimum General Rate</b> | <b>Capped Percentage</b> |
|-----------------------------|---|---------------------------|-----------------------------|--------------------------|
| Category M3 to Category M55 | Land to which Council has assigned the Land Use Code Identifier:<br>43 – Motels<br>and: |                           |                             |                          |
| M3                          | where the number of rooms is equal to or less than 3                                    | 0.6932                    | \$1,131                     | No cap                   |
| M4                          | where the number of rooms is equal to 4   | 0.6932                    | \$1,176                     | No cap                   |
| M5                          | where the number of rooms is equal to 5   | 0.6932                    | \$1,470                     | No cap                   |
| M6                          | where the number of rooms is equal to 6   | 0.6932                    | \$1,764                     | No cap                   |
| M7                          | where the number of rooms is equal to 7   | 0.6932                    | \$2,058                     | No cap                   |
| M8                          | where the number of rooms is equal to 8   | 0.6932                    | \$2,352                     | No cap                   |
| M9                          | where the number of rooms is equal to 9   | 0.6932                    | \$2,646                     | No cap                   |
| M10                         | where the number of rooms is equal to 10  | 0.6932                    | \$2,940                     | No cap                   |
| M11                         | where the number of rooms is equal to 11  | 0.6932                    | \$3,234                     | No cap                   |
| M12                         | where the number of rooms is equal to 12  | 0.6932                    | \$3,528                     | No cap                   |
| M13                         | where the number of rooms is equal to 13  | 0.6932                    | \$3,822                     | No cap                   |
| M14                         | where the number of rooms is equal to 14  | 0.6932                    | \$4,116                     | No cap                   |
| M15                         | where the number of rooms is equal to 15  | 0.6932                    | \$4,410                     | No cap                   |
| M16                         | where the number of rooms is equal to 16  | 0.6932                    | \$4,704                     | No cap                   |
| M17                         | where the number of rooms is equal to 17  | 0.6932                    | \$4,998                     | No cap                   |
| M18                         | where the number of rooms is equal to 18  | 0.6932                    | \$5,292                     | No cap                   |
| M19                         | where the number of rooms is equal to 19  | 0.6932                    | \$5,586                     | No cap                   |
| M20                         | where the number of rooms is equal to 20  | 0.6932                    | \$5,880                     | No cap                   |
| M21                         | where the number of rooms is equal to 21  | 0.6932                    | \$6,174                     | No cap                   |
| M22                         | where the number of rooms is equal to 22  | 0.6932                    | \$6,468                     | No cap                   |
| M23                         | where the number of rooms is equal to 23  | 0.6932                    | \$6,762                     | No cap                   |
| M24                         | where the number of rooms is equal to 24  | 0.6932                    | \$7,056                     | No cap                   |
| M25                         | where the number of rooms is equal to 25  | 0.6932                    | \$7,350                     | No cap                   |
| M26                         | where the number of rooms is equal to 26  | 0.6932                    | \$7,644                     | No cap                   |
| M27                         | where the number of rooms is equal to 27  | 0.6932                    | \$7,938                     | No cap                   |
| M28                         | where the number of rooms is equal to 28  | 0.6932                    | \$8,232                     | No cap                   |
| M29                         | where the number of rooms is equal to 29  | 0.6932                    | \$8,526                     | No cap                   |
| M30                         | where the number of rooms is equal to 30  | 0.6932                    | \$8,820                     | No cap                   |
| M31                         | where the number of rooms is equal to 31  | 0.6932                    | \$9,114                     | No cap                   |
| M32                         | where the number of rooms is equal to 32  | 0.6932                    | \$9,408                     | No cap                   |
| M33                         | where the number of rooms is equal to 33  | 0.6932                    | \$9,702                     | No cap                   |
| M34                         | where the number of rooms is equal to 34  | 0.6932                    | \$9,996                     | No cap                   |
| M35                         | where the number of rooms is equal to 35  | 0.6932                    | \$10,290                    | No cap                   |
| M36                         | where the number of rooms is equal to 36  | 0.6932                    | \$10,584                    | No cap                   |
| M37                         | where the number of rooms is equal to 37  | 0.6932                    | \$10,878                    | No cap                   |
| M38                         | where the number of rooms is equal to 38  | 0.6932                    | \$11,172                    | No cap                   |
| M39                         | where the number of rooms is equal to 39  | 0.6932                    | \$11,466                    | No cap                   |
| M40                         | where the number of rooms is equal to 40  | 0.6932                    | \$11,760                    | No cap                   |
| M41                         | where the number of rooms is equal to 41  | 0.6932                    | \$12,054                    | No cap                   |
| M42                         | where the number of rooms is equal to 42  | 0.6932                    | \$12,348                    | No cap                   |
| M43                         | where the number of rooms is equal to 43  | 0.6932                    | \$12,642                    | No cap                   |
| M44                         | where the number of rooms is equal to 44  | 0.6932                    | \$12,936                    | No cap                   |
| M45                         | where the number of rooms is equal to 45  | 0.6932                    | \$13,230                    | No cap                   |
| M46                         | where the number of rooms is equal to 46  | 0.6932                    | \$13,524                    | No cap                   |
| M47                         | where the number of rooms is equal to 47  | 0.6932                    | \$13,818                    | No cap                   |
| M48                         | where the number of rooms is equal to 48  | 0.6932                    | \$14,112                    | No cap                   |
| M49                         | where the number of rooms is equal to 49  | 0.6932                    | \$14,406                    | No cap                   |
| M50                         | where the number of rooms is equal to 50  | 0.6932                    | \$14,700                    | No cap                   |
| M51                         | where the number of rooms is equal to 51  | 0.6932                    | \$14,994                    | No cap                   |
| M52                         | where the number of rooms is equal to 52  | 0.6932                    | \$15,288                    | No cap                   |

| <i>Category</i> | <i>Description</i>                                       | <i>Rate in the Dollar</i> | <i>Minimum General Rate</i> | <i>Capped Percentage</i> |
|-----------------|--|---------------------------|-----------------------------|--------------------------|
| M53             | where the number of rooms is equal to 53                 | 0.6932                    | \$15,582                    | No cap                   |
| M54             | where the number of rooms is equal to 54                 | 0.6932                    | \$15,876                    | No cap                   |
| M55             | where the number of rooms is equal to or greater than 55 | 0.6932                    | \$16,170                    | No cap                   |

**Hotels and Licensed Clubs**

| <i>Category</i> | <i>Description</i>   | <i>Rate in the Dollar</i> | <i>Minimum General Rate</i> | <i>Capped Percentage</i> |
|-----------------|--|---------------------------|-----------------------------|--------------------------|
| HLC1            | Land to which Council has assigned the Land Use Code Identifier:<br>42 – Hotel/Tavern  | 1.1553                    | \$7,620                     | 30%                      |
| HLC2            | Land to which Council has assigned the Land Use Code Identifier:<br>47A – Licensed Club<br>and:<br>The Licensed Club has greater than 265 gaming machines.                               | 1.1553                    | \$9,520                     | No cap                   |
| HLC3            | Land to which Council has assigned the Land Use Code Identifier:<br>47B – Licensed Club<br>and:<br>The Licensed Club has greater than 100 and equal to or less than 265 gaming machines. | 0.8087                    | \$7,620                     | 20%                      |
| HLC4            | Land to which Council has assigned the Land Use Code Identifier:<br>47C – Licensed Club<br>and:<br>The Licensed Club has equal to or less than 100 gaming machines.                      | 0.6238                    | \$1,048                     | 15%                      |

**Telco/Transformer Sites**

| <i>Category</i> | <i>Description</i>   | <i>Rate in the Dollar</i> | <i>Minimum General Rate</i> | <i>Capped Percentage</i> |
|-----------------|--|---------------------------|-----------------------------|--------------------------|
| T1              | Land to which Council has assigned the Land Use Code Identifier:<br>91 – Telco/Transformer Sites | 1.6867                    | \$2,095                     | No cap                   |

**Service Stations**

| <b>Category</b> | <b>Description</b>   | <b>Rate in the Dollar</b> | <b>Minimum General Rate</b> | <b>Capped Percentage</b> |
|-----------------|--|---------------------------|-----------------------------|--------------------------|
| SS1             | Land to which Council has assigned the Land Use Code Identifier:<br><br>30A – Service Station; and<br><br>(a) The total area of the land is equal to or greater than 50,000 square metres; and<br>(b) The fuel storage capacity of the Service Station is equal to or greater than 300,000 litres. | 1.3863                    | \$95,700                    | No cap                   |
| SS2             | Land to which Council has assigned the Land Use Code Identifier:<br><br>30B – Service Station;<br><br>and the land is not contained in SS1.  | 1.0166                    | \$2,095                     | No cap                   |

**Drive-in Shopping Centre/Group of Shops**

| <b>Category</b>      | <b>Description</b>  | <b>Rate in the Dollar</b> | <b>Minimum General Rate</b> | <b>Capped Percentage</b> |
|----------------------|---|---------------------------|-----------------------------|--------------------------|
| S1<br>Major Regional | Land to which Council has assigned the Land Use Code Identifier:<br><br>16A – Drive-in Shopping Centre/Group of Shops;<br><br>and:<br>The total lettable area of the drive in shopping centre/group of shops is equal to or greater than 50,000 square metres.                      | 1.6867                    | \$1,033,160                 | No cap                   |
| S2<br>Regional       | Land to which Council has assigned the Land Use Code Identifier:<br><br>16B – Drive-in Shopping Centre/Group of Shops;<br><br>and:<br>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. | 1.5018                    | \$925,230                   | No cap                   |
| S3<br>Sub Regional A | Land to which Council has assigned the Land Use Code Identifier:<br><br>16C – Drive-in Shopping Centre/Group of Shops;<br><br>and:<br>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. | 1.3863                    | \$191,420                   | No cap                   |
| S4<br>Sub Regional B | Land to which Council has assigned the Land Use Code Identifier:<br><br>16D – Drive-in Shopping Centre/Group of Shops;<br><br>and:<br>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. | 1.2708                    | \$95,700                    | No cap                   |

| <b>Category</b>           | <b>Description</b>   | <b>Rate in the Dollar</b> | <b>Minimum General Rate</b> | <b>Capped Percentage</b> |
|---------------------------|--|---------------------------|-----------------------------|--------------------------|
| S5<br>Local               | Land to which Council has assigned the Land Use Code Identifier:<br><br>16E – Drive-in Shopping Centre/Group of Shops;<br><br>and:<br>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. | 1.1553                    | \$8,600                     | No cap                   |
| S6<br>Mega Store Retailer | Land to which Council has assigned the Land Use Code Identifier:<br><br>16S – Mega Store Retailer (single retailer with total floor area equal to or greater than 10,000 square metres)  | 1.2708                    | \$95,700                    | No cap                   |

### **Heavy Commercial**

| <b>Category</b>                                  | <b>Description</b>  | <b>Rate in the Dollar</b> | <b>Minimum General Rate</b> | <b>Capped Percentage</b> |
|--|---|---------------------------|-----------------------------|--------------------------|
| HC1<br>Heavy Commercial 1                        | Land to which Council has assigned the Land Use Code Identifier:<br><br>31 – Oil Depot and Refinery; or<br>37 – Noxious/Offensive Industry (including Abattoir)<br><br>and:<br>The rateable value of the land is greater than \$15,000,000. | 1.5018                    | \$6,350                     | No cap                   |
| HC2<br>Heavy Commercial 2                        | Land to which Council has assigned the Land Use Code Identifier:<br><br>31 – Oil Depot and Refinery; or<br>37 – Noxious/Offensive Industry (including Abattoir)<br><br>and:<br>The land is not contained in HC1.                            | 1.2708                    | \$1,680                     | No cap                   |
| HC3<br>Extractive Industries                     | Land to which Council has assigned the Land Use Code Identifier:<br><br>40 – Extractive   | 1.8484                    | \$8,380                     | No cap                   |
| HC4<br>Concrete Batching / Asphalt Manufacturing | Land to which Council has assigned the Land Use Code Identifier:<br><br>35 – General Industry   | 1.2708                    | \$5,030                     | No cap                   |
| HC5<br>Large Commercial / Industrial             | Land to which Council has assigned the Land Use Code Identifier:<br><br>36A – Large Industry<br><br>and:<br>The building/s on the land have a gross floor area greater than 10,000 square metres.   | 0.9242                    | \$5,080                     | No cap                   |

**Land not otherwise categorised**

| Category  | Description   | Rate in the Dollar | Minimum General Rate | Capped Percentage |
|---|---|--------------------|----------------------|-------------------|
| O1  | Land not contained in any other differential rating category and the rateable value of the land is less than \$1,000,000  | 0.4621             | \$838                | Please see below  |
| <p><i>Classes of capping for the O1 differential general rating category:</i></p> <p>1. Where the land is owned solely by a natural person or natural persons a cap percentage of 9 percent applies.</p> <p>2. Where the land is <b>not</b> owned solely by a natural person or natural persons, <b>no</b> cap percentage applies.</p>  |   |                    |                      |                   |
| O2  | Land not contained in any other differential rating category and the rateable value of the land is greater than or equal to \$1,000,000 but less than \$2,500,000 | 0.6238             | \$1,131              | Please see below  |
| <p><i>Classes of capping for the O2 differential general rating category:</i></p> <p>1. Where the land is owned solely by a natural person or natural persons a cap percentage of 15 percent applies.</p> <p>2. Where the land is <b>not</b> owned solely by a natural person or natural persons, <b>no</b> cap percentage applies.</p> |   |                    |                      |                   |
| O3  | Land not contained in any other differential rating category and the rateable value of the land is greater than or equal to \$2,500,000                           | 0.6932             | \$1,131              | Please see below  |
| <p><i>Classes of capping for the O3 differential general rating category:</i></p> <p>1. Where the land is owned solely by a natural person or natural persons a cap percentage of 15 percent applies.</p> <p>2. Where the land is <b>not</b> owned solely by a natural person or natural persons, <b>no</b> cap percentage applies.</p> |   |                    |                      |                   |

**Properties Exempt from General Rates**

The following properties are exempt from General Rates in accordance with the Act, section 93(3)(i):

- Lot 2 SP 262249
- Lot 3 RP 160412
- Lot 4 RP 889690
- Lot 10 SP 191312

## 1.2 LIMITATION OF INCREASE IN RATES LEVIED

For the financial year 2015/16, the Council will limit any increase in differential general rates in specified rating categories to the differential general rates levied in financial year 2014/15 increased by the percentage shown for the category in the above tables, (Capped Percentage).

Where differential general rates were not levied on rateable land for the full 2014/15 financial year, any increase in differential general rates will be limited to the *corresponding annual amount* for the rates in the 2014/15 financial year increased by the Capped Percentage. *Corresponding annual amount* is the amount worked out in accordance with the Regulation, section 116(3).

Provided that a limit on any increase will not apply to rateable land where:

- 1.2.1 There has been a change in valuation (other than the revaluation of the entire local government area) during the current or previous financial year; or
- 1.2.2 There has been a change in land area during the current or previous financial year unless that change is the result of the Council or a State Government entity acquiring, (by agreement or compulsory acquisition) part of a parent parcel, thus creating a new rateable assessment, (the original parcel less the part acquired) in which case a limit on any increase will continue to apply to the new rateable assessment; or
- 1.2.3 A discounted valuation under Chapter 2, (sections 49 to 51), of the *Land Valuation Act 2010* has ceased; or
- 1.2.4 There has been a change in the differential rating category during the financial year.

## 1.3 RIGHT OF OBJECTION

The land owner may object to the rating category applied to rateable land in accordance with the Regulation. 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 collection 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 having regard to the nature of activities and the volumes of waste generated on and from the premises and, where relevant, in accordance with the *Waste Reduction and Recycling Regulation 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 2015/16 financial year as follows:

| SERVICE LEVEL   | CHARGE     |
|---|------------|
| <b>1. Domestic Properties</b>   |            |
| 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    |
| <b>2. Multi Residential</b>   |            |
| 120L refuse / 240L recycling  | \$219.00   |
| 240L refuse / 240L recycling  | \$237.00   |
| 120L/240L refuse / 240L recycle – Walk out walk back service  | \$249.00   |
| 240L recycling – Additional (full service)  | \$53.00    |
| 240L/240L refuse – Common property  | \$237.00   |
| <b>3. Multi Residential – Bulk Bins</b>   |            |
| 1m <sup>3</sup> Bulk Bin  | \$1,000.00 |
| 1,100L Plastic Rear Lift Bin  | \$1,270.00 |
| 3m <sup>3</sup> Bulk Bin  | \$3,000.00 |
| 4m <sup>3</sup> 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 M<sup>3</sup>) for waste and 60 litres (0.060 M<sup>3</sup>) for recycling services for each residential unit sharing the bins.</p> <p><b>Example:</b> 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 2.4M<sup>3</sup> (20 units x 0.120 M<sup>3</sup>).</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.</p> <p><b>Example:</b> A block of 20 units request 4 x 1,100L bin serviced once per week. The total capacity of this service is 4.4M<sup>3</sup>. As this capacity is above their entitlement under the minimum capacity (2.4M<sup>3</sup> – 20 units x 0.120 M<sup>3</sup>) the additional cost of providing an additional 1.8M<sup>3</sup> (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> |            |
| <b>4. Commercial/Industrial Properties</b>  |            |
| 240L refuse / 240L recycling  | \$249.00   |
| 240L refuse – Additional bin  | \$249.00   |
| 240L recycling – Additional bin   | \$53.00    |

Notes:

- The ratepayer may request to downsize the 240L recycling bin to 120L however the 240L charge will remain.
- 'Full Service' is the provision of one refuse and one recycle bin to a single residence in a multi residential facility.

The Council will charge a minimum waste management utility charge to all improved residential land that is within the Council's waste collection area. The designated minimum service on which the minimum waste management utility charge is based 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.

## 1.5 SPECIAL CHARGES

In accordance with section 94(1)(b)(i) of the Act, the Council makes and levies special charges for the 2015/16 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.

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:
  - 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 the provision of a rural fire service.
- c) The estimated cost of implementing the overall plan in the 2015/16 financial year is \$265,275.
- 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 provision of a rural fire service 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 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 improved land not being subject to a waste management utility charge. The purpose of this charge is to assist in meeting the costs associated with the provision 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 improved land not being subject to a waste management utility charge.
- b) The service, facility or activity for which the overall plan is made is assisting in meeting the costs associated with the provision 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 2015/16 financial year is \$395,472.
- 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 and management of current and future recycling and waste disposal facilities.

The amount of the special charge 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 improved land not being subject to a waste management utility charge. The purpose of this charge is to assist in meeting the costs associated with the provision 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 improved land not being subject to a waste management utility charge.
- 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 2015/16 financial year is \$296,925.
- 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 and management of current and future waste disposal facilities.

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

#### 1.5.4 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 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 2015/16 financial year is \$1,024,370.
- 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 that land and the occupiers of the land 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 the owners of the land to the additional cost of maintaining these high quality facilities in North Lakes.

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.

The annual amount of the special charge will vary as follows:

- Residential properties that are part of a community titles scheme and are within a retirement village registered under the *Retirement Villages Act 1999* – \$10 per annum.
- Residential properties that are part of a community titles scheme and are **not** within a retirement village registered under the *Retirement Villages Act 1999* – \$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.

### 1.5.5 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 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 carrying out 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 19 year canal maintenance works program, from base year 2012/13, 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 2012 terms, is \$16,971,881 over a 19 year period from base year 2012/13.
  - 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 19 years from base year 2012/13.
  
2. The 2015/16 annual implementation plan comprises the carrying out of the following works forming part of the overall plan which are intended or expected to be carried out in 2015/16:

**Maintenance of the access channel of the canals**

NIL \$0

**Maintenance of the canals other than the access channel**

Residential canals:

|  |           |
|--|-----------|
| General Maintenance, Approvals and Contract Administration | \$187,188 |
| Dredging   | \$500,000 |
| Spoil Disposal   | \$280,000 |
| Water Quality Monitoring                                   | \$6,500   |

Marina:

|  |           |
|--|-----------|
| General Maintenance, Approvals and Contract Administration | \$28,200  |
| Dredging   | \$140,000 |
| Spoil Disposal   | \$90,000  |
| Water Quality Monitoring                                   | \$1,300   |

**MAINTENANCE TOTAL: \$1,233,188**

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 2015/16 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, where the scheme land abuts directly onto a canal in the existing system of canals or any extension of the existing system of canals that:
  - a) is used, or has been created to be used, for an end user purpose; and
  - b) has a valuation which values it individually and separately from any other land; and
  - c) 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 area identified as Subdivision 3, 4 and 5 on "Plan A".  
 At 22 April 2015, the balance allotments are the lands contained in Rate Assessment Numbers. 625573, 621820 and 617836.
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 annual amount of the special charge shall vary as follows:
  - Special charge amount No. 1 \$90,288
  - Special charge amount No. 2 \$864 per canal allotment
  - Special charge amount No. 2U \$432 per canal allotment (residential unit)
  - Special charge amount No. 3 \$4,433 – (NCL x \$48), where NCL = number of canal lots created, by registration of separate title, from balance allotments during the rating year
  - Special charge amount No. 4 \$14,876 – (NCL x \$48), where NCL = number of canal lots created, by registration of separate title, from balance allotments during the rating year
  - Special charge amount No. 5 \$28,507 – (NCL x \$48), where NCL = number of canal lots created, by registration of separate title, from balance allotments during the rating year
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 amount No. 3 is to be levied comprises land in more than one rate assessment, the charge amount must, for the purpose of levying 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 amount No. 4 is to be levied comprises land in more than one rate assessment, the charge amount must, for the purpose of levying 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 amount No. 5 is to be levied comprises land in more than one rate assessment, the charge amount must, for the purpose of levying an individual amount on each assessment, be apportioned to each of the assessments on a pro rata area basis.

### 1.5.6 Pacific Harbour Canal Maintenance Special Charge

The Council makes and levies a special charge to be known as the Pacific Harbour 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 and associated public infrastructure at Pacific Harbour.

The special charge applies to properties in the Pacific Harbour estate with canal frontage. This includes lots in a community titles scheme where the scheme land has canal frontage, and the whole of the Pacific Harbour Marina complex. The whole area is precisely delineated on a map prepared and adopted by the Council for this purpose.

1. The overall plan for carrying out 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 50 year canal maintenance works program, from base year 2012/13, 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 canals, including spoil disposal; and
    - (ii) maintenance of public infrastructure associated with the canals; and
    - (iii) carrying out of spot dredging as required.

- c) The estimated cost of implementing the overall plan, in 2012 terms, is \$29,500,166 over a 50 year period from base year 2012/13.
- 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 50 years from base year 2012/13.

2. The 2015/16 annual implementation plan comprises carrying out the following works forming part of the overall plan which are intended or expected to be carried out in 2015/16:

**Maintenance of the canals**

Residential canals:

|  |           |
|--|-----------|
| General Maintenance, Approvals and Contract Administration | \$100,313 |
| Water Quality Monitoring                                   | \$10,000  |
| Dredging and spoil disposal                                | \$250,000 |
| Beach Restoration  | \$100,000 |

Marina:

|  |         |
|--|---------|
| General Maintenance, Approvals and Contract Administration | \$6,038 |
|--|---------|

**MAINTENANCE TOTAL: \$466,351**

- 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 and associated infrastructure. 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 Pacific Harbour Marina.
- 4. The Benefitted Area Map marked "Plan B" identifies the lands to be levied with the special charge for the 2015/16 financial year. The lands to be levied also includes any canal allotment (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 is outside the area delineated on "Plan B".
- 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 B" (which area is described as "**subdivision 1**").

A canal allotment includes a lot in a community titles scheme under the *Body Corporate and Community Management Act 1997* where the scheme land abuts directly onto a canal in the existing system of canals or any extension of the existing system of canals.

- 6. "**balance allotment**" means any land within the area identified as Subdivision 3, 4 and 5 on "Plan B".  
 At 22 April 2015, the balance allotments are the lands contained in Rate Assessment Numbers 261670, 258491 and 818859.
- 7. 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.

8. 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.
9. The annual amount of the special charge made shall vary as follows:
  - Special charge amount No. 1 \$21,000
  - Special charge amount No. 2 \$525 per canal allotment
  - Special charge amount No. 3 \$8,794 - (NCL x \$131.25), where NCL = number of canal lots created, by registration of separate title, from balance allotments during the rating year
  - Special charge amount No. 4 \$788 - (NCL x \$131.25), where NCL = number of canal lots created, by registration of separate title, from balance allotments during the rating year
  - Special charge amount No. 5 \$4,856 - (NCL x \$131.25), where NCL = number of canal lots created, by registration of separate title, from balance allotments during the rating year
10. Special charge amount No. 1 must be levied on all land which comprises subdivision 1. Where the land on which Special charge amount No. 1 is to be levied comprises land in more than one rate assessment, the charge amount must, for the purpose of levying an individual amount on each assessment, be apportioned to each of the assessments on a pro rata area basis.
11. 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).
12. Special charge amount No. 3 must be levied on balance allotments within the area shaded yellow on "Plan B" and identified as Subdivision 3. Where the land on which Special charge amount No. 3 is to be levied comprises land in more than one rate assessment, the charge amount must, for the purpose of levying an individual amount on each assessment, be apportioned to each of the assessments on a pro rata area basis.
13. Special charge amount No. 4 must be levied on balance allotments within the area shaded green on "Plan B" and identified as Subdivision 4. Where the land on which Special charge amount No. 4 is to be levied comprises land in more than one rate assessment, the charge amount must, for the purpose of levying an individual amount on each assessment, be apportioned to each of the assessments on a pro rata area basis.
14. Special charge amount No. 5 must be levied on balance allotments within the area shaded pink on "Plan B" and identified as Subdivision 5. Where the land on which Special charge amount No. 5 is to be levied comprises land in more than one rate assessment, the charge amount must, for the purpose of levying an individual amount on each assessment, be apportioned to each of the assessments on a pro rata area basis.

### 1.5.7 Bribie Gardens Canal Maintenance Special Charge

The Council makes and levies a special charge to be known as the Bribie Gardens 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 and associated public infrastructure and preserving and maintaining the lock and weir at Bribie Gardens.

The special charge applies to properties in the Bribie Gardens estate with canal frontage regardless of whether they are located in front of or behind the lock and weir. To avoid confusion, this includes lots in community titles schemes where the scheme land has canal frontage. The whole area is precisely delineated on a map prepared and adopted by the Council for this purpose.

1. The overall plan for carrying out 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 50 year canal maintenance works program, from base year 2012/13, 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 canals, including spoil disposal; and
    - (ii) maintenance of public infrastructure associated with the canals; and
    - (iii) maintenance and replacement of the lock and weir; and
    - (iv) carrying out of spot dredging as required.
  - c) The estimated cost of implementing the overall plan, in 2012 terms, is \$8,827,816 over a 50 year period from base year 2012/13.
  - 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 50 years from base year 2012/13.
  
2. The 2015/16 annual implementation plan comprises the carrying out of the following works forming part of the overall plan which are intended or expected to be carried out in 2015/16:

#### **Maintenance of the canals**

##### Residential canals:

|  |          |
|--|----------|
| General Maintenance, Approvals and Contract Administration | \$74,825 |
| Dredging   | \$50,000 |
| Water Quality Monitoring                                   | \$2,000  |
| Beach Restoration  | \$60,000 |

|                                  |          |
|----------------------------------|----------|
| Maintenance of the Lock and Weir | \$67,500 |
|----------------------------------|----------|

**MAINTENANCE TOTAL: \$254,325**

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 and associated infrastructure. 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.
  
4. The Benefitted Area Map marked “Plan C” identifies the lands to be levied with the special charge for the 2015/16 financial year. The lands to be levied also includes any canal allotment (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 is outside the area delineated on “Plan C”.

5. **"canal allotment behind the lock and weir"** means an allotment, whether existing as at the date of this resolution or coming into existence after the date of this resolution, which:
  - a) is located on the northern (inland) side of the lock and weir; and
  - b) abuts directly onto a canal in the existing system of canals or any extension of the existing system of canals; and
  - c) is used, or has been created to be used, for an end user purpose; and
  - d) has a valuation which values it individually and separately from any other land; and
  - e) is not contained within that part of the identified area shaded blue on "Plan C" (which area is described as "**subdivision 1**").
  
6. **"canal allotment in front of the lock and weir"** means an allotment, whether existing as at the date of this resolution or coming into existence after the date of this resolution, which:
  - a) is located on the southern (ocean) side of the lock and weir; and
  - b) abuts directly onto a canal in the existing system of canals or any extension of the existing system of canals; and
  - c) is used, or has been created to be used, for an end user purpose; and
  - d) has a valuation which values it individually and separately from any other land; and
  - e) is not contained within that part of the identified area shaded blue on "Plan C" (which area is described as "**subdivision 1**").
  
7. A canal allotment behind the lock and weir, and a canal allotment in front of the lock and weir includes a lot in a community titles scheme under the *Body Corporate and Community Management Act 1997* where the scheme land abuts directly onto a canal in the existing system of canals or any extension of the existing system of canals.
  
8. 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.
  
9. The annual amount of the special charge made shall vary as follows:
  - Special charge amount No. 1 \$1,096
  - Special charge amount No. 2 \$490 per canal allotment behind the lock and weir
  - Special charge amount No. 3 \$137 per canal allotment in front of the lock and weir
  
10. Special charge amount No. 1 must be levied on all land which comprises subdivision 1.
  
11. Special charge amount No. 2 must be levied on each canal allotment behind the lock and weir (including canal allotments behind the lock and weir coming into existence after the date of this resolution which must be levied on a pro rata time basis).
  
12. Special charge amount No. 3 must be levied on each canal allotment in front of the lock and weir (including canal allotments in front of the lock and weir coming into existence after the date of this resolution which must be levied on a pro rata time basis).

### 1.5.8 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 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 carrying out 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 17 year operational and capital works program for Redcliffe Aerodrome, from base year 2012/13, 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 2012 terms, is \$11,228,903 over a 17 year period from base year 2012/13.
  - 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 17 years from base year 2012/13.
2. The 2015/16 annual implementation plan comprises carrying out the following works forming part of that overall plan which are intended or expected to be carried out in 2015/16:

#### **Aerodrome Operations**

|                         |                  |
|-------------------------|------------------|
| Operations cost         | \$122,857        |
| Identification Signage  | \$35,000         |
| <b>Total Operations</b> | <b>\$157,857</b> |

#### **Aerodrome Capital**

|                                |                  |
|--------------------------------|------------------|
| Taxiway extension construction | \$300,000        |
| <b>Total Capital</b>           | <b>\$300,000</b> |

**AERODROME TOTAL:** **\$457,857**

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 D” identifies the lands to be levied with the special charge for the 2015/16 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.

The amount of the special charge for the 2015/16 financial year will be \$4.10 per square metre of rateable land.

### **1.6 SEPARATE CHARGES**

In accordance with section 94(1)(b)(iii) of the Act, the Council makes and levies separate charges for the 2015/16 financial year as follows:

#### **1.6.1 Regional Infrastructure Separate Charge**

The Council makes and levies a separate charge on all rateable land to be known as the Regional Infrastructure Separate Charge. Funds raised from the Regional Infrastructure Separate Charge will be expended to enhance and rehabilitate transport and stormwater infrastructure that benefits the entire local government area (key infrastructure).

The Council considers all rateable land should contribute equally to the Regional Infrastructure Separate Charge because the key infrastructure, its enhancement and rehabilitation confers a general benefit on all rateable land.

The amount of the separate charge for the 2015/16 financial year will be \$52.00 per annum.

### **1.7 CONCESSIONS**

For the financial year ending 30 June 2016 the Council will exercise its power to grant a concession for rates or charges under the Regulation, Chapter 4, part 10, in the following ways:

#### **1.7.1 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 located in the Moreton Bay Regional Council local government area and the property is owned by the operator. In this instance, each community titles scheme property within the retirement village must be rated separately and, under the terms of the long term lease or agreement, the Qualifying Pensioner must be responsible for the payment of rates levied on the property.
- 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 Pensioner's 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 \$250.00 per annum.

### **1.7.2 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.

### **1.7.3 Rebate 3: Voluntary Conservation Agreements**

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

**1.7.4 Rebate 4: Community Organisations** – The Council offers a rebate towards rates and charges to community organisations in accordance with the Donations in Lieu of Rates and Charges Levied by Council and Unitywater Policy.

## **1.8 ISSUE OF RATE NOTICES**

Rates and utility charges for the year ending 30 June 2016 will be levied quarterly at the commencement of each quarter.

## **1.9 INTEREST ON OVERDUE RATES**

In accordance with section 133 of the Regulation, all overdue rates and charges bear interest at the rate of 11% per annum, compounded on daily rests, commencing immediately after the due date for payment shown on the rate notice.

## **1.10 TIME WITHIN WHICH RATES MUST BE PAID**

In accordance with section 118 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.

## **1.11 COST RECOVERY FEES**

The amount of all cost recovery fees fixed by the Council will not be more than the cost to the Council of providing the service or taking the action for which the fee is charged.

## **1.12 OTHER FEES**

Other fees are set by the Council for the provision of services for which a cost recovery fee may not be fixed.

**BENEFITTED AREA MAPS**

**BUDGET 2015/16**

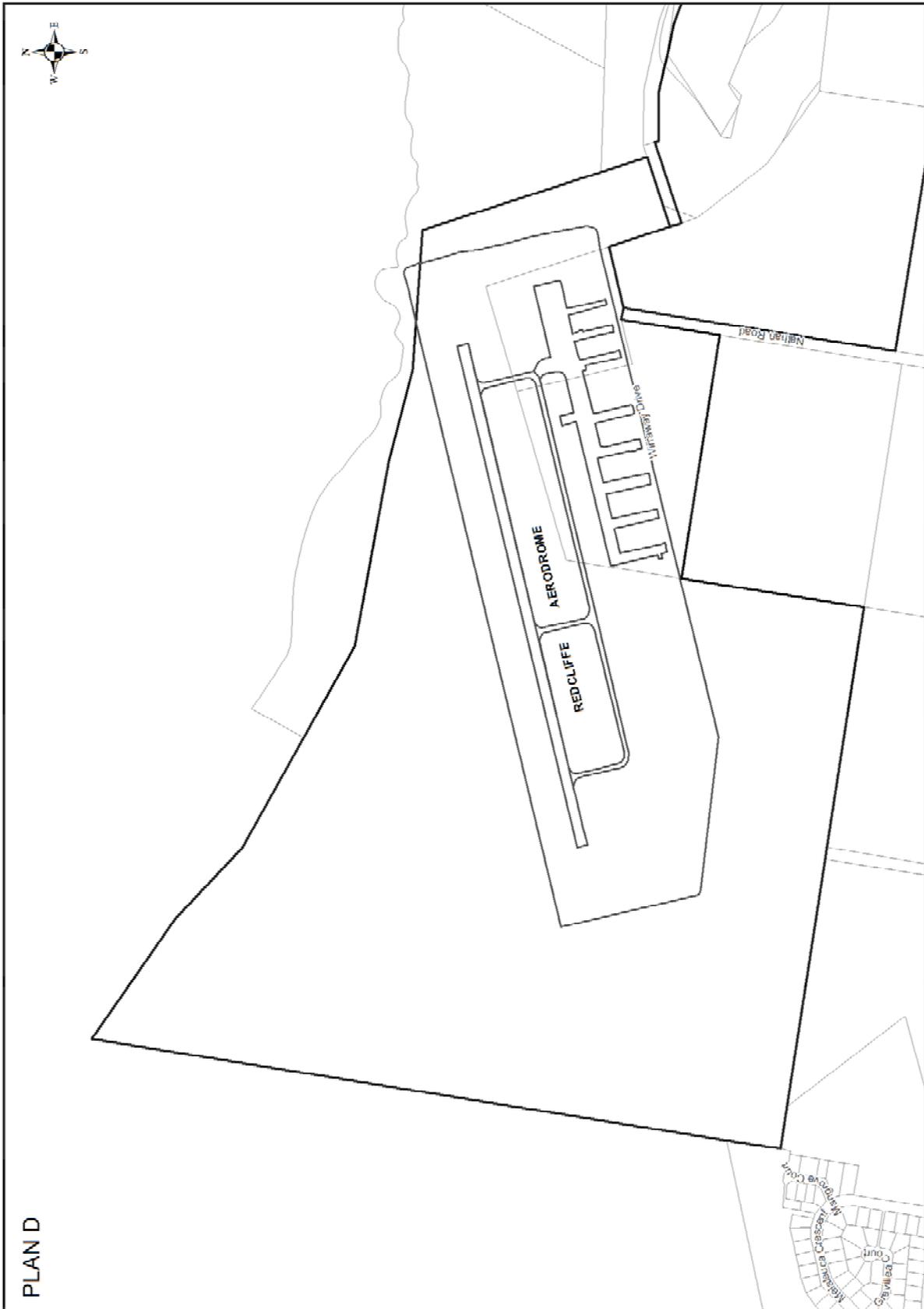






Plan C: Benefitted Area Maps - Plan C

1 May 2012



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