

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

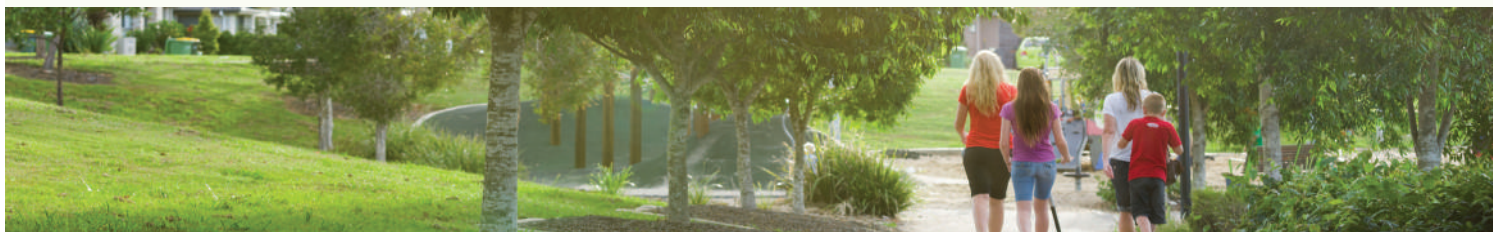
Key funding for community projects during the 2015/16 financial year will include:

- \$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



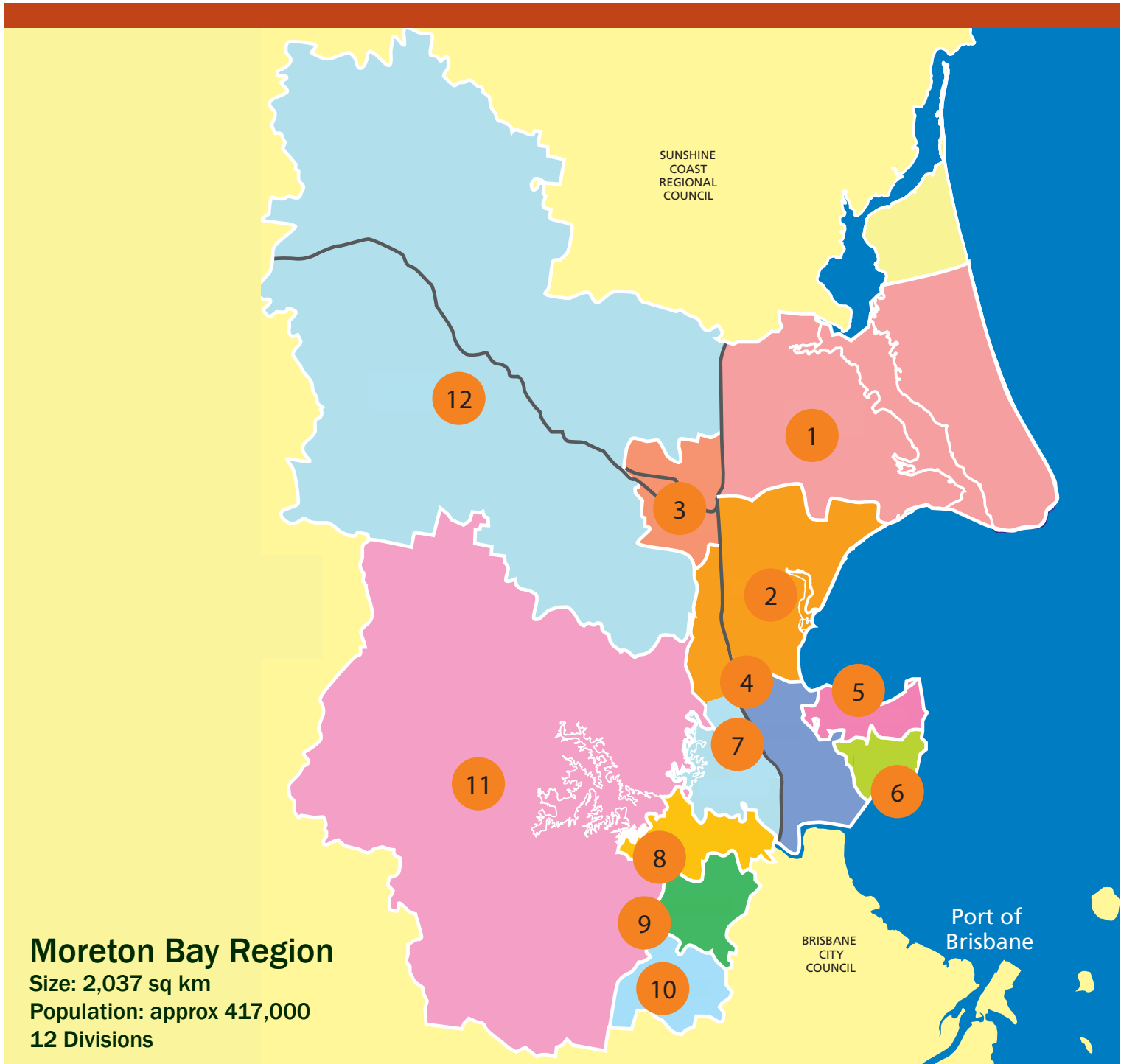
Brian Battersby
Councillor



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

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BUDGET 2015/16
OPERATING AND CAPITAL

	General	Waste	Total
	\$	\$	\$
Operating Summary			
Operating Revenues			
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
Total Operating Revenue	369,426,398	45,276,053	414,702,451
Operating Expenses			
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
Total Operating Expenses	331,710,673	43,966,798	375,677,471
Operating Surplus/(Deficit)	37,715,725	1,309,255	39,024,980
Capital Revenues and Expenses			
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
Total Capital Revenues and Expenses	81,968,578	0	81,968,578
Net Result	119,684,303	1,309,255	120,993,558
Appropriations			
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)
Total Appropriations	(119,987,503)	(2,069,986)	(122,057,489)
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
Unappropriated Surplus/(Deficit) carried forward	0	0	0
Capital Funding Sources			
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
Total Capital Funding Sources	210,557,175	4,355,000	214,912,175
Capital Funding Applications			
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
Total Capital Funding Applications	210,557,175	4,355,000	214,912,175

INDICATIVE BUDGETS

OPERATING AND CAPITAL

	2016/17	2017/18
	\$	\$
Operating Summary		
Operating Revenues		
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
Total Operating Revenue	432,404,148	444,465,604
Operating Expenses		
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
Total Operating Expenses	376,771,794	393,186,118
Operating Surplus/(Deficit)	55,632,354	51,279,486
Capital Revenues and Expenses		
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
Total Capital Revenues and Expenses	74,983,700	73,290,789
Net Result	130,616,054	124,570,275
Appropriations		
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)
Total Appropriations	(130,616,054)	(124,570,274)
Unappropriated Surplus/(Deficit) for the year	(0)	0
Unappropriated Surplus/(Deficit) brought forward	0	(0)
Unappropriated Surplus/(Deficit) carried forward	(0)	0
Capital Funding Sources		
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
Total Capital Funding Sources	231,126,656	227,479,241
Capital Funding Applications		
Capital Expenditure on New Assets	106,800,141	96,867,455
Capital Expenditure on Replacement Assets	58,752,119	62,587,311
Total Capital Expenditure	165,552,260	159,454,766
Contributed Assets	40,227,000	40,227,000
Loan Redemption	25,347,396	27,797,475
Total Capital Funding Applications	231,126,656	227,479,241

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Income										
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
Total Operating Income	414,702,451	432,404,148	444,465,604	455,922,539	467,890,367	481,000,913	495,069,064	509,653,866	524,918,120	541,196,435
Capital Income										
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
Total Capital Income	81,968,578	74,983,700	73,290,789	73,290,789	69,937,000	69,937,000	69,937,000	69,657,000	69,657,000	70,657,000
Total Income	496,671,029	507,387,848	517,756,393	529,213,328	537,827,367	550,937,913	565,006,064	579,310,866	594,575,120	611,853,435
Operating Expenses										
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
Total Operating Expenses	375,677,471	376,771,793	393,186,118	407,484,237	412,605,361	422,954,832	431,885,648	443,422,383	451,553,601	459,861,360
Net Result	120,993,558	130,616,055	124,570,275	121,729,092	125,222,005	127,983,081	133,120,416	135,888,482	143,021,519	151,992,075
Capital Expenses										
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
Total Capital Expenditure	214,912,175	231,126,656	227,479,241	233,851,360	240,672,109	231,002,861	234,206,940	235,299,550	233,958,243	237,129,484

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Assets										
Current Assets										
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
Total Current Assets	241,550,718	234,808,350	233,423,731	231,154,506	230,397,632	232,076,525	233,730,637	234,742,877	243,932,238	261,230,782
Non-Current Assets										
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
Total Non-Current Assets	5,414,153,089	5,546,100,004	5,667,952,752	5,790,132,948	5,912,375,546	6,019,230,932	6,122,684,388	6,223,232,347	6,320,595,190	6,416,663,264
Total Assets	5,655,703,807	5,780,908,354	5,901,376,483	6,021,287,454	6,142,773,178	6,251,307,457	6,356,415,025	6,457,975,224	6,564,527,428	6,677,894,046
Liabilities										
Current Liabilities										
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
Total Current Liabilities	88,621,516	90,367,662	96,951,396	103,280,567	106,855,635	112,464,899	114,758,459	117,379,701	122,610,312	127,651,482
Non-Current Liabilities										
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
Total Non-Current Liabilities	385,447,299	378,289,646	367,603,766	359,456,475	352,145,125	327,087,059	296,780,650	259,831,126	218,131,199	174,464,572
Total Liabilities	474,068,815	468,657,308	464,555,162	462,737,042	459,000,760	439,551,958	411,539,110	377,210,827	340,741,511	302,116,054
NET COMMUNITY ASSETS	5,181,634,991	5,312,251,046	5,436,821,321	5,558,550,412	5,683,772,418	5,811,755,499	5,944,875,915	6,080,764,397	6,223,785,917	6,375,777,992
Community Equity										
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
TOTAL COMMUNITY EQUITY	5,181,634,991	5,312,251,046	5,436,821,321	5,558,550,412	5,683,772,418	5,811,755,499	5,944,875,915	6,080,764,397	6,223,785,917	6,375,777,992

STATEMENT OF CASH FLOWS

2015/16

	30/06/2016	30/06/2017	30/06/2018
	\$	\$	\$
Cash Flows from Operating Activities			
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
Cash Inflow (Outflow) from Operating Activities	148,979,819	159,573,339	162,585,121
Cash Flows from Investing Activities			
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
Cash Inflow (Outflow) from Investing Activities	(149,602,051)	(163,683,260)	(157,381,766)
Cash Flows from Financing Activities			
Proceeds from borrowings	19,027,769	20,639,822	19,636,174
Repayment of borrowings	(23,010,124)	(25,347,396)	(27,797,475)
Cash Inflow (Outflow) from Financing Activities	(3,982,355)	(4,707,574)	(8,161,301)
Net (Decrease) / Increase in Cash Held	(4,604,587)	(8,817,495)	(2,957,947)
Cash at beginning of the financial year	195,458,529	190,853,942	182,036,447
Cash at the end of the financial year	190,853,942	182,036,447	179,078,501

STATEMENT OF CHANGES IN EQUITY

2015/16

	30/06/2016 \$	30/06/2017 \$	30/06/2018 \$
Retained Surplus			
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
Closing Balance	4,880,397,170	5,011,013,225	5,135,583,500
Asset Revaluation Surplus			
Opening Balance	301,237,821	301,237,821	301,237,821
Closing Balance	301,237,821	301,237,821	301,237,821
Total Community Equity	5,181,634,991	5,312,251,046	5,436,821,321

MEASURES OF FINANCIAL SUSTAINABILITY

2015/16

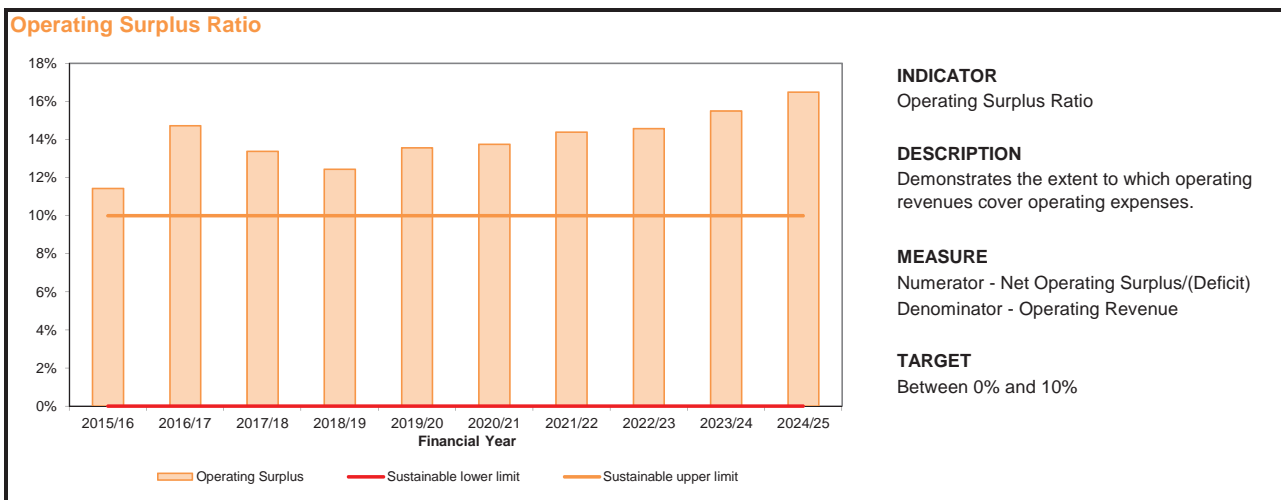
In accordance with s169 of the Local Government Regulation 2012, the Council is required to disclose in the budget certain measures of financial sustainability.

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.

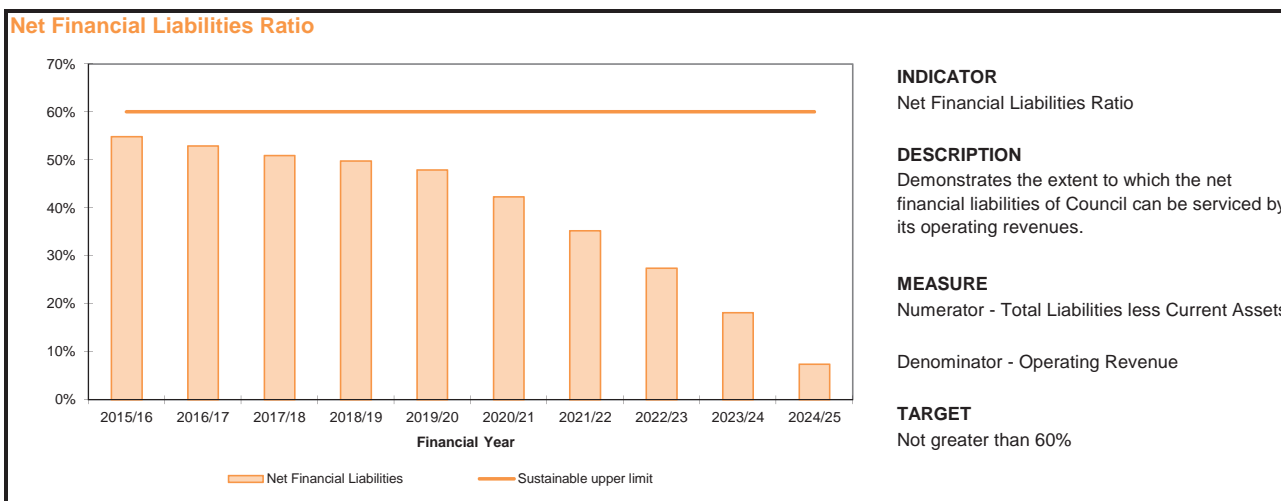
The three financial sustainability measures cover the period of the annual budget plus the next nine financial years (10 years in total).

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.



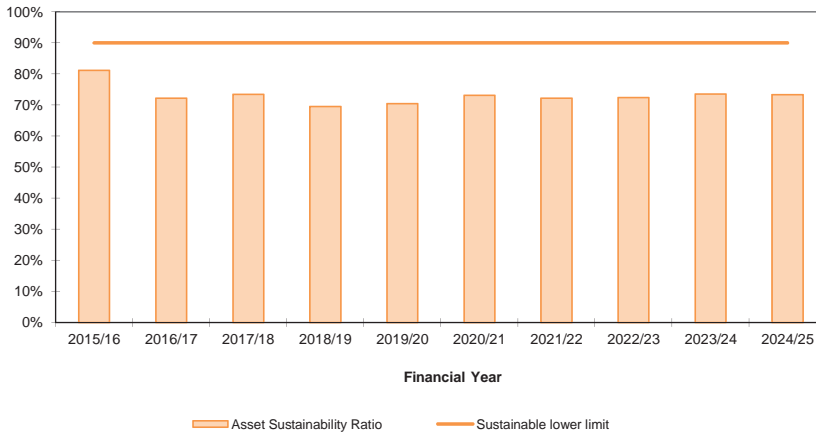
Commentary

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 2014/15	Adopted Budget 2015/16	% Change from 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 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 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 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 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 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 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 Residential – 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 Residential – Non owner occupied	Land which contains a single residential dwelling, not part of a community titles scheme and not used by the property owner or at least one of the property owners as their principal place of residence.	0.5776	\$1,048	9%

Residential Units

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
U10 Units 1 – Owner occupied	A single residential building unit which is part of a community titles scheme where: (a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and (b) the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is equal to or greater than \$900 per square metre.	0.4621	\$1,173	9%
U20 Units 2 – Owner Occupied	A single residential building unit which is part of a community titles scheme where: (a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and (b) the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is greater than or equal to \$750 per square metre and less than \$900 per square metre.	0.4621	\$1,089	9%
U30 Units 3 – Owner Occupied	A single residential building unit which is part of a community titles scheme where: (a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and (b) the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is greater than or equal to \$600 per square metre and less than \$750 per square metre.	0.4621	\$1,006	9%
U40 Units 4 – Owner Occupied	A single residential building unit which is part of a community titles scheme where: (a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and (b) the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is greater than or equal to \$500 per square metre and less than \$600 per square metre.	0.4621	\$922	9%
U50 Units 5 – Owner Occupied	A single residential building unit which is part of a community titles scheme where: (a) the building unit is used by the property owner or at least one of the property owners as their principal place of residence; and (b) the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is 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 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 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 not 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 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 not 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 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 not 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 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 not 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%

<i>Category</i>	<i>Description</i>	<i>Rate in the Dollar</i>	<i>Minimum General Rate</i>	<i>Capped Percentage</i>
U5N Units 5 – Non Owner Occupied	A single residential building unit which is part of a community titles scheme where: (a) the building unit is not used by the property owner or at least one of the property owners as their principal place of residence; and (b) the rateable value of the land per square metre of the physical land parcel on which the complex is constructed is greater than or equal to \$85 per square metre and less than \$500 per square metre.	0.5776	\$1,048	9%
U6N Units 6 – Non Owner Occupied	A single residential building unit which is part of a community titles scheme where: (a) the building unit is not used by the property owner or at least one of the property owners as their principal place of residence; and (b) the 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 3 – Multi Residential; 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

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
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: 01 – Vacant Urban Land 94 – Vacant Rural Land	0.4621	\$838	Please see below
<i>Classes of capping for the VL1 differential general rating category:</i> 1. Where the land is owned solely by a natural person or natural persons a cap percentage of 9 percent applies. 2. Where the land is not owned solely by a natural person or natural persons, no cap percentage applies.				
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: 01 – Vacant Urban Land 94 – Vacant Rural Land	0.6238	\$1,131	Please see below
<i>Classes of capping for the VL2 differential general rating category:</i> 1. Where the land is owned solely by a natural person or natural persons a cap percentage of 15 percent applies. 2. Where the land is not owned solely by a natural person or natural persons, no cap percentage applies.				
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: 01 – Vacant Urban Land 94 – Vacant Rural Land	0.6932	\$1,131	Please see below
<i>Classes of capping for the VL3 differential general rating category:</i> 1. Where the land is owned solely by a natural person or persons a cap percentage of 15 percent applies. 2. Where the land is not owned solely by a natural person or persons, no cap percentage applies.				

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: 48 – Sports Clubs/Facilities 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: (a) The retirement village is registered under the <i>Retirement Villages Act 1999</i> ; and (b) Dwellings within the retirement village complex are not part of a community titles scheme; and:			
RV2	the retirement village has less than 10 independent living dwellings	0.6932	\$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

<i>Category</i>	<i>Description</i>	<i>Rate in the Dollar</i>	<i>Minimum General Rate</i>	<i>Capped Percentage</i>
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 49A – Multi Residential (Relocatable Home Parks); 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

<i>Category</i>	<i>Description</i>	<i>Rate in the Dollar</i>	<i>Minimum General Rate</i>	<i>Capped Percentage</i>
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

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

Bed and Breakfasts

<i>Category</i>	<i>Description</i>	<i>Rate in the Dollar</i>	<i>Minimum General Rate</i>	<i>Capped Percentage</i>
BB1	Land to which Council has assigned the Land Use Code Identifier: 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 60 – Sheep Grazing – Dry 61 – Sheep Breeding</p> <p>Cattle Grazing 64 – Breeding 65 – Breeding and Fattening 66 – Fattening 67 – Goats</p> <p>Dairy Cattle 68 – Milk – Quota 69 – Milk – No Quota 70 – Cream</p> <p>Agricultural 71 – Oil Seed 73 – Grains 74 – Turf Farms 75 – Sugar Cane 76 – Tobacco 77 – Cotton 78 – Rice 79 – Orchards 80 – Tropical Fruits 81 – Pineapples 82 – Vineyards 83 – Small Crops and Fodder – Irrigation 84 – Small Crops and Fodder – Non Irrigation</p> <p>Other Rural Uses 85 – Pigs 86 – Horses 88 – Forestry and Logs 89 – Animal Special 90 – Stratum 93 – Peanuts</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: 87A – Poultry and: The Poultry Farm is an Environmentally Relevant Activity under the <i>Environmental Protection Act 1994</i> with a threshold for farming more than 200,000 birds.	1.3863	\$3,143	No cap
PF2	Land to which Council has assigned the Land Use Code Identifier: 87B – Poultry and: The Poultry Farm is an Environmentally Relevant Activity under the <i>Environmental Protection Act 1994</i> with a threshold for farming more than 1,000 and less than or equal to 200,000 birds.	1.1553	\$1,131	No cap
PF3	Land to which Council has assigned the Land Use Code Identifier: 87 – Poultry and: the poultry farm farms 1,000 birds or less	0.8087	\$1,131	No cap

Light Commercial

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

Marina

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

Drive Through Restaurants

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

Motels

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
Category M3 to Category M55	Land to which Council has assigned the Land Use Code Identifier: 43 – Motels and:			
M3	where the number of rooms is equal to or less than 3	0.6932	\$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

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
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

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
HLC1	Land to which Council has assigned the Land Use Code Identifier: 42 – Hotel/Tavern	1.1553	\$7,620	30%
HLC2	Land to which Council has assigned the Land Use Code Identifier: 47A – Licensed Club and: 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: 47B – Licensed Club and: 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: 47C – Licensed Club and: The Licensed Club has equal to or less than 100 gaming machines.	0.6238	\$1,048	15%

Telco/Transformer Sites

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

Service Stations

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

Drive-in Shopping Centre/Group of Shops

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
S1 Major Regional	Land to which Council has assigned the Land Use Code Identifier: 16A – Drive-in Shopping Centre/Group of Shops; and: The total lettable area of the drive in shopping centre/group of shops is equal to or greater than 50,000 square metres.	1.6867	\$1,033,160	No cap
S2 Regional	Land to which Council has assigned the Land Use Code Identifier: 16B – Drive-in Shopping Centre/Group of Shops; and: The total lettable area of the drive in shopping centre/group of shops is less than 50,000 and equal to or greater than 40,000 square metres.	1.5018	\$925,230	No cap
S3 Sub Regional A	Land to which Council has assigned the Land Use Code Identifier: 16C – Drive-in Shopping Centre/Group of Shops; and: The total lettable area of the drive in shopping centre/group of shops is less than 40,000 and equal to or greater than 20,000 square metres.	1.3863	\$191,420	No cap
S4 Sub Regional B	Land to which Council has assigned the Land Use Code Identifier: 16D – Drive-in Shopping Centre/Group of Shops; and: The total lettable area of the drive in shopping centre/group of shops is less than 20,000 and equal to or greater than 10,000 square metres.	1.2708	\$95,700	No cap

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
S5 Local	Land to which Council has assigned the Land Use Code Identifier: 16E – Drive-in Shopping Centre/Group of Shops; and: The total lettable area of the drive in shopping centre/group of shops is less than 10,000 and equal to or greater than 3,000 square metres.	1.1553	\$8,600	No cap
S6 Mega Store Retailer	Land to which Council has assigned the Land Use Code Identifier: 16S – Mega Store Retailer (single retailer with total floor area equal to or greater than 10,000 square metres)	1.2708	\$95,700	No cap

Heavy Commercial

Category	Description	Rate in the Dollar	Minimum General Rate	Capped Percentage
HC1 Heavy Commercial 1	Land to which Council has assigned the Land Use Code Identifier: 31 – Oil Depot and Refinery; or 37 – Noxious/Offensive Industry (including Abattoir) and: The rateable value of the land is greater than \$15,000,000.	1.5018	\$6,350	No cap
HC2 Heavy Commercial 2	Land to which Council has assigned the Land Use Code Identifier: 31 – Oil Depot and Refinery; or 37 – Noxious/Offensive Industry (including Abattoir) and: The land is not contained in HC1.	1.2708	\$1,680	No cap
HC3 Extractive Industries	Land to which Council has assigned the Land Use Code Identifier: 40 – Extractive	1.8484	\$8,380	No cap
HC4 Concrete Batching / Asphalt Manufacturing	Land to which Council has assigned the Land Use Code Identifier: 35 – General Industry	1.2708	\$5,030	No cap
HC5 Large Commercial / Industrial	Land to which Council has assigned the Land Use Code Identifier: 36A – Large Industry and: 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 not owned solely by a natural person or natural persons, no 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 not owned solely by a natural person or natural persons, no 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 not owned solely by a natural person or natural persons, no 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
1. Domestic Properties	
120L refuse / 240L recycling	\$219.00
240L refuse / 240L recycling	\$237.00
120L refuse – Additional bin	\$219.00
240L refuse – Additional bin	\$237.00
240L recycling – Additional bin	\$53.00
2. Multi Residential	
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
3. Multi Residential – Bulk Bins	
1m ³ Bulk Bin	\$1,000.00
1,100L Plastic Rear Lift Bin	\$1,270.00
3m ³ Bulk Bin	\$3,000.00
4m ³ Bulk Bin	\$4,000.00
<p>** Properties sharing a bulk bin service will be entitled to the use of bulk bins up to the capacity of 120 litres (0.120 M³) for waste and 60 litres (0.060 M³) for recycling services for each residential unit sharing the bins.</p> <p>Example: 20 units each paying for a minimum service of \$219 would be entitled to bulk bins (as defined in the schedule above) to the capacity of 2.4M³ (20 units x 0.120 M³).</p>	
<p>** Where a property requests bulk services above their entitlement under the minimum service of 120 litres for waste (\$219), the cost per property (which are sharing the bulk bin service) will be calculated by determining the additional cost of the services requested (in accordance with the bulk bin rates above) and dividing the additional cost by the number of properties sharing the service.</p> <p>Example: A block of 20 units request 4 x 1,100L bin serviced once per week. The total capacity of this service is 4.4M³. As this capacity is above their entitlement under the minimum capacity (2.4M³ – 20 units x 0.120 M³) the additional cost of providing an additional 1.8M³ (2 x 1,100L bins @ \$1,270/bin) is shared equally amongst each of the unit holders and will be \$127 (\$2,540 / 20 units).</p>	
4. Commercial/Industrial Properties	
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
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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
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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
Total Operations	\$157,857

Aerodrome Capital

Taxiway extension construction	\$300,000
Total Capital	\$300,000

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

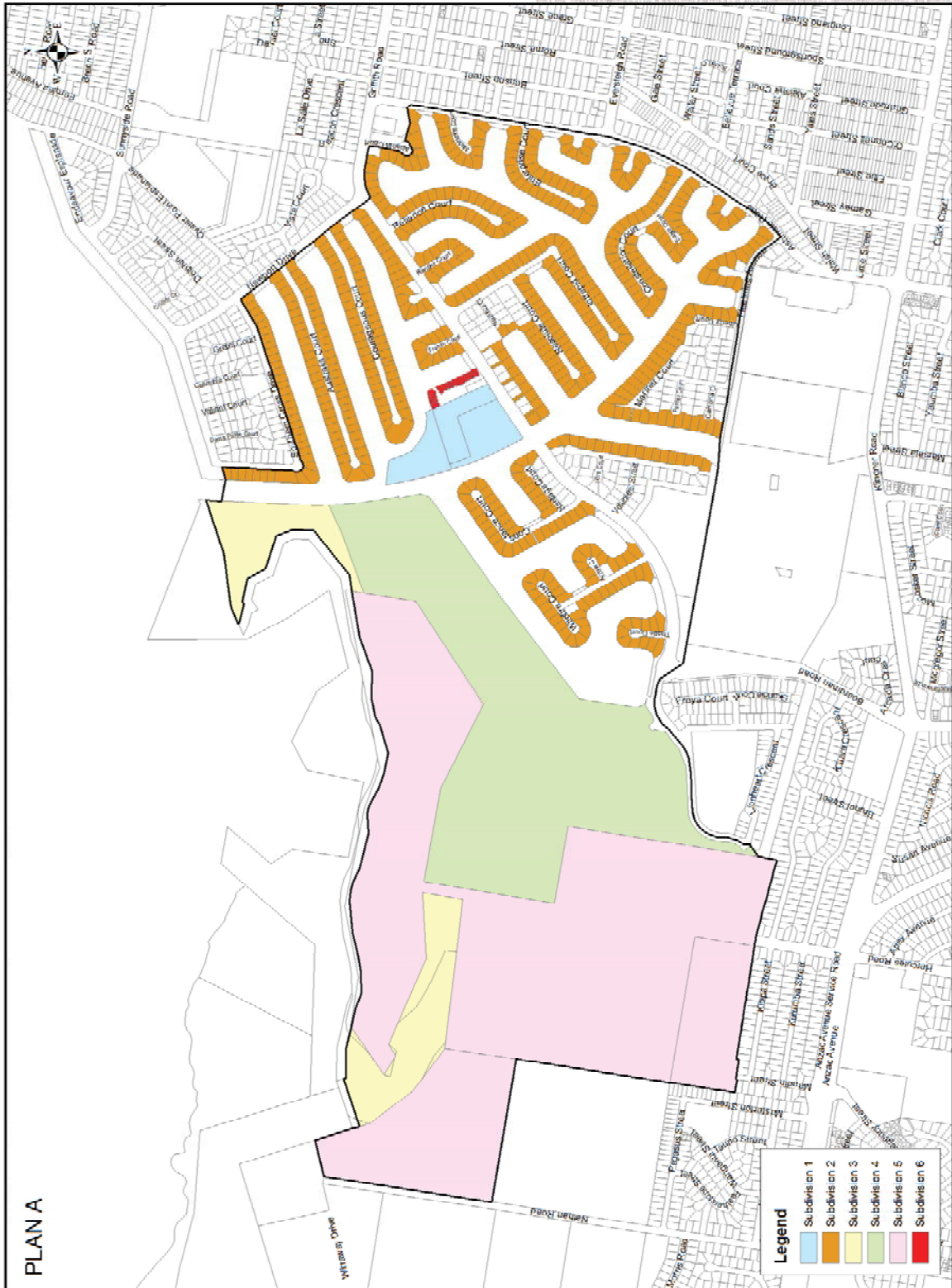
The amount of all cost recovery fees fixed by the Council will not be more than the cost to the Council of providing the service or taking the action for which the fee is charged.

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

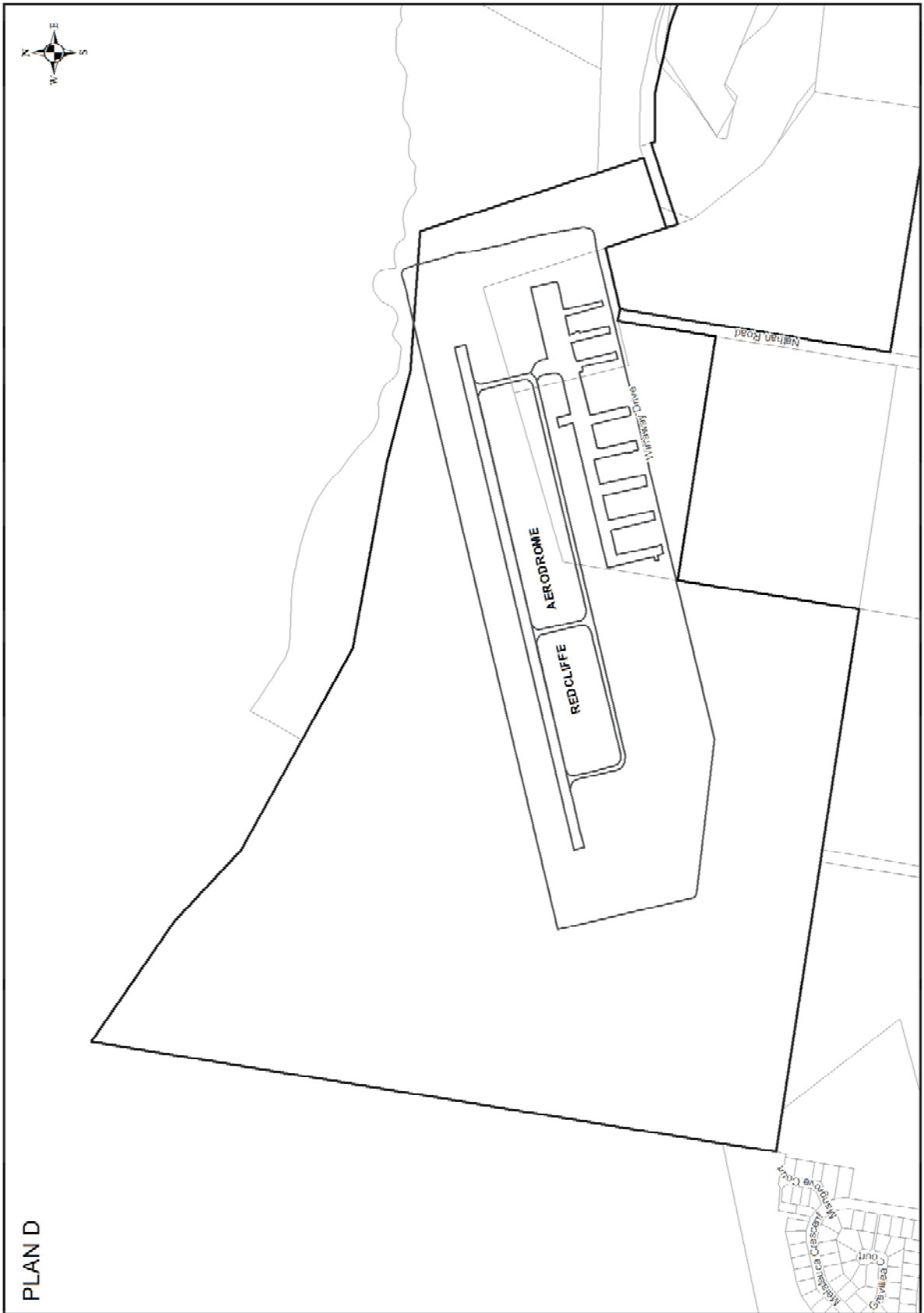






Plan C: Benefitted Area Maps - Plan C

1 May 2012



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