



Redland
CITY COUNCIL

MINUTES

SPECIAL MEETING

Monday, 26 June 2017

The Council Chambers
35 Bloomfield Street
CLEVELAND QLD

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1 DECLARATION OF OPENING

The Mayor declared the meeting open at 9.32am and acknowledged the Quandamooka people, who are the traditional custodians of the land on which Council meets.

The Mayor also paid Council's respect to their elders, past and present, and extended that respect to other indigenous Australians who are present.

Recognition of the Traditional Owners

Council acknowledges the Quandamooka people who are the traditional custodians of the land on which we meet. Council also pays respect to their elders, past and present, and extend that respect to other indigenous Australians who are present.

Mayor Williams acknowledged the passing of Con Sciacca:

I would like to take this opportunity to acknowledge the passing of Con Sciacca. Con's state funeral will be on Friday. His name is synonymous with the seat of Bowman and the Redlands, and Con was a great contributor through not only his public life in his service as a federal member in various ministerial roles, but certainly in the broader community through his churches.

There is no doubt that Con has made a mark on the Redlands and his legacy will continue in various ways across the Country. On behalf of Redland City Council we acknowledge his contribution and pay our condolences and sympathies to his family.

2 RECORD OF ATTENDANCE AND LEAVE OF ABSENCE

MEMBERS PRESENT:

Cr K Williams	Mayor
Cr W Boglary	Deputy Mayor and Councillor Division 1
Cr P Mitchell	Councillor Division 2
Cr P Gollè	Councillor Division 3
Cr L Hewlett	Councillor Division 4
Cr M Edwards	Councillor Division 5
Cr J Talty	Councillor Division 6
Cr M Elliott	Councillor Division 7
Cr T Huges	Councillor Division 8
Cr P Gleeson	Councillor Division 9
Cr P Bishop	Councillor Division 10

EXECUTIVE LEADERSHIP TEAM:

Mr A Chesterman	Chief Executive Officer
Ms K Kerwin	Acting General Manager Community & Customer Services
Mr J Oberhardt	General Manager Organisational Services
Mr P Best	General Manager Infrastructure & Operations
Mrs D Corbett-Hall	Chief Financial Officer
Ms C Lovejoy	Acting General Counsel

MINUTES

Ms S Kerr	Corporate Meetings & Registers Coordinator
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COUNCILLOR ABSENCES DURING THE MEETING

Cr Mitchell left the meeting at 10.20am and returned at 10.21am (during Item 5.6)

3 DECLARATION OF MATERIAL PERSONAL INTEREST OR CONFLICT OF INTEREST ON ANY ITEMS OF BUSINESS

Nil

4 BUDGET ADDRESS BY THE MAYOR

It gives me great pleasure to present the 2017-18 Redland City Council Budget.

This is the first Budget based on the six strategic priorities unanimously adopted by Councillors in December last year.

These six priorities form the foundations to deliver what you our community said is important to you.

The six priorities are:

- 1. transport and connectivity; getting our residents where they need to go faster and safer;*
- 2. sport, education and the arts; giving our residents the foundations for a strong future, be it in the classroom, on the stage or on the sporting field;*
- 3. economic development; giving businesses a reason to invest in our city and the confidence to employ locals;*
- 4. planning; adopting a clearer city plan that gives both our community and the industry confidence;*
- 5. branding identity; setting our city apart from the rest, creating civic pride and putting us on the national and international tourism map; and*
- 6. smart cities and digital connectivity; investing in digital pathways, recognising that today's businesses can be home and cloud based that we can no longer rely on the NBN being the only solution to our digital connectivity.*

These key strategic priorities are the backbone around which this Budget is built and in adopting this Budget councillors have balanced these six strategic priorities with the need to keep costs down for our community.

The result is a responsible plan that invests heavily in our City and builds on our strong foundations while minimising the cost impact on our residents.

Under this \$300 million Budget, a typical Redland household – that's a category 1a owner occupied property with a property value of about \$305,257 - will see a modest increase of just 2.73 per cent, or about \$1.43 a week including all Council controlled water consumption, rates and utility charges.

While yet again Council has been hit with cost increases from other levels of government, we continue to work hard to absorb these increases and keep costs down for our residents.

This year we will see a significant price hike in State Government controlled bulk water costs, with a 8.47 per cent jump, adding 77 cents per week to the average Redlands household based on average 200kl consumption. This year's 8.47 per cent bulk water price increase follows an increase of 9.2 per cent rise last year and more than 10 per cent the year before.

Despite these continued State Government imposed bulk water increases Council has again kept the Council-controlled water retail costs steady – helping to offset the state increases for the second consecutive year.

While Council has again tried hard to absorb these external cost increases, we cannot absorb them all. This year's Budget allows for an operating deficit of about \$11 million to ensure the rates impact on residents can be contained while still providing the services needed to keep the city moving. Our final budgeted position when you account for capital revenue and expenses is a positive net result in the order of \$25 million. Increasingly we are finding better and smarter ways of doing business that reduce our operating costs during the year and again this year we will look for efficiencies with the aim of reducing costs for our residents.

This year's Budget will also strengthen the Redlands environmental character through the launch of our One Million Native Plants initiative. Partly funded through a flat \$20 increase in the environmental levy, the planting of one million native plants across the city will provide a greener city for future generations and continue to build on Council's commitment to the local environment.

This year's Budget will see Council invest in the future of the city with a healthy \$82 million capital expenditure program focusing on improving the transport network including roads, car parks, marine transport and footpaths.

I am pleased to say this year's Budget continues to support our city's ageing population by maintaining pensioner rebates at \$335 per year for a full pensioner or \$167.50 for a part-pensioner. These are some of the most generous pensioner rebates in South East Queensland.

A feature of the 2017-18 Budget is investment in our local economy. We will invest heavily in building the capabilities of our local business community through our Economic Development Advisory Board, continuing the journey we have taken with local businesses for many years now.

The Budget at a glance:

- A typical Redland household (category 1a with a property value of about \$305,257) will see a modest increase of just 2.73 per cent, excluding the State Government's bulk water charge and Emergency Management Levy.*
- The increased State bulk water charge equates to about 77 cents a week, taking the total average bill increase to about \$2.20 a week. The increase in the State's Emergency Management levy will add a further 14 cents per week.*
- A capital plan of \$82 million.*
- New borrowings less than 1 per cent of cash funding.*
- No increase in Council's retail water costs to help offset the State Government bulk water cost increase of 8.47 per cent.*
- A predicted operating deficit of \$11.1 million in 2017-18.*
- Pensioner rebate maintained at \$335 per year for a full pensioner or \$167.50 for a part-pensioner.*
- Environment levy increases by \$20 to help fund Council's "One Million Native Plants" project.*

We continue to manage ratepayers' money responsibly and this year's Budget allows Redland City Council to maintain among the lowest local government debt levels in South East Queensland as well as providing the reassurance that comes with having cash reserves to respond to unforeseen emergencies.

Respecting the city's money is engrained in how Council delivers for the community. We will continue to look for efficiencies and ways to be smarter with how we serve the city. These efficiencies and the investment in the city outlined in this year's Budget will provide the foundations for a prosperous and vibrant city, now and in the future.

At the conclusion of the Budget address the Mayor took the opportunity to thank her Council colleagues and the Executive Leadership Team for their dedication, hard work and constructive debate, as well as the many compromises that have made it possible to adopt the 2017-2018 budget. The Mayor also gave special mention to Deborah Corbett-Hall and her Finance Team for their hard work and assistance in preparing the budget.

5 BUSINESS

5.1 ADOPTION OF 2017-2018 RATE NOTICE DUE DATES

Objective Reference: A2370411
Reports and Attachments (Archives)

**Authorising/
Responsible Officer:** 
Deborah Corbett-Hall
Chief Financial Officer

Report Author: Noela Barton
Finance Manager, Financial Operations

PURPOSE

The purpose of this report is for Council to adopt the dates by which the rates and charges levied by Council must be paid in the 2017-2018 financial year.

BACKGROUND

Section 118 of the *Local Government Regulation 2012* (the Regulation) requires a local government to decide the date by which, or the period within which, rates or charges must be paid. The dates must be resolved at the budget meeting.

ISSUES

The following dates are applicable for rates and charges levied in the 2017-2018 financial year.

	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Charge date for levy	1 July 2017	1 October 2017	1 January 2018	1 April 2018
Rate notice issue date	7 July 2017	6 October 2017	9 January 2018	11 April 2018
Due date for payment	7 August 2017	6 November 2017	9 February 2018	14 May 2018

STRATEGIC IMPLICATIONS

Legislative Requirements

Section 118(1) of the Regulation requires a local government to decide the date by which, or the period within which, rates or charges must be paid.

Section 118(2) of the Regulation specifies that the date by which, or the period within which, the rates or charges must be paid must be at least 30 days after the rate notice for the rates or charges issued, or subject to part 10 (Concessions) the same date or period for each person liable to pay the rates or charges.

Section 118(3) of the Regulation specifies the local government must by resolution make the decision at its annual budget meeting.

Risk Management

The due dates for 2017-2018 have been prepared in consultation with key staff in the Billing Services team and with consideration to approved public holidays.

Financial

There is no anticipated financial impact on the organisation with respect to the dates that have been determined.

People

Customer contact escalates with the issue of each rate notice and again on the due date. Departmental areas, such as the Integrated Customer Contact Centre and teams within the Financial Operations unit are required to ensure staffing levels are appropriate during these times to accommodate the increased customer contact.

Environmental

Nil impact expected as the purpose of the report is to adopt the due dates for payment of rates and charges for the 2017-2018 financial year.

Social

Nil impact expected as the purpose of the report is to adopt the due dates for payment of rates and charges for the 2017-2018 financial year.

Alignment with Council's Policy and Plans

This report aligns with Council's Corporate Plan 2015-2020 key outcome:

8. Inclusive and ethical governance – Deep engagement, quality leadership at all levels, transparent and accountable democratic processes and a spirit of partnership between the community and Council will enrich residents' participation in local decision-making to achieve the community's Redlands 2030 vision and goals.

CONSULTATION

The due dates for the payment of rates and charges for the 2017-2018 financial year have been prepared in consultation with key staff in the Financial Operations unit and with consideration to approved public holidays and the date of the special budget meeting.

OPTIONS

1. That Council resolves to adopt the due dates for payment of rates and charges levied in the 2017-2018 financial year as given in the following table:

	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Charge date for levy	1 July 2017	1 October 2017	1 January 2018	1 April 2018
Rate notice issue date	7 July 2017	6 October 2017	9 January 2018	11 April 2018
Due date for payment	7 August 2017	6 November 2017	9 February 2018	14 May 2018

2. That Council resolves to request further information.

**OFFICER'S RECOMMENDATION/
COUNCIL RESOLUTION**

Moved by: Cr P Bishop
 Seconded by: Cr P Mitchell


That Council resolves to adopt the due dates for payment of the rates and charges levied in the 2017-2018 financial year as given in the following table.

	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Charge date for levy	1 July 2017	1 October 2017	1 January 2018	1 April 2018
Rate notice issue date	7 July 2017	6 October 2017	9 January 2018	11 April 2018
Due date for payment	7 August 2017	6 November 2017	9 February 2018	14 May 2018

CARRIED 11/0

Crs Boglary, Mitchell, Gollè, Hewlett, Edwards, Elliott, Huges, Talty, Gleeson, Bishop and Williams voted FOR the motion.

5.2 DEBT POLICY 2017-2018 - POL-1838

Objective Reference:	A2336987 Reports and Attachments (Archives)
Attachment:	<u>Debt Policy POL-1838</u>
Authorising/Responsible Officer:	 Deborah Corbett-Hall Chief Financial Officer
Report Author:	Matthew O'Connor Finance Manager Financial Planning

PURPOSE

The purpose of this report is to adopt a Debt Policy for the 2017-2018 financial year in accordance with section 192 of the *Local Government Regulation 2012*.

The attached policy outlines the strategic intent of Council with respect to borrowings for the 2017-2018 financial year and an indication of new borrowings.

BACKGROUND

Council has conducted an annual review of its long-term financial strategy (LTFS). The annual financial management policies are finalised in concert with the LTFS and the budget development process. The proposed debt policy and indicative debt schedule were most recently discussed with Councillors at a budget development workshop on 8 May 2017.

Where appropriate, Council utilises constrained cash reserves and surplus cash holdings before increasing community debt. Council's proposed LTFS provides for an estimated \$16.1M over the next three (3) years in new borrowings associated with the proposed Redlands Aquatic Precinct. These borrowings meet the requirements of Council's attached Debt Policy by funding intergenerational projects and addressing asset management requirements.

ISSUES

The attached policy is as a result of the 2017-2018 budget development workshops. Council reviews its long-term borrowings with respect to new loans at least twice a year, during the development of the annual financial strategy and also during the annual budget development process.

Proposed borrowings are indicative only and the long-term debt schedule is subject to change as per previous years.

STRATEGIC IMPLICATIONS

Legislative Requirements

Section 192 of the *Local Government Regulation 2012* requires a local government to prepare and adopt a debt policy for a financial year.

The Debt Policy also forms part of the financial management system alongside other key financial policies, in particular Revenue and Investment.

Risk Management

Council ensures its borrowings are financially sustainable and debt is reviewed on a monthly basis.

Council officers work closely with Queensland Treasury Corporation to manage the debt and only propose to borrow monies when the funds are required in addition to surplus cash holdings and the interest and repayment amounts are affordable over the life of the loan based on the forecasts contained in Council's Long-Term Financial Strategy.

Financial

The financial implications contained within the attached policy have been discussed as part of the budget development process and the Key Performance Indicators (KPIs) contained within Council's Financial Strategy demonstrate that the proposed borrowings are financially sustainable.

People

Nil impact is expected as the purpose of the report is to present a debt policy in accordance with section 192 of the *Local Government Regulation 2012*.

Environmental

Nil impact is expected as the purpose of the report is to present a debt policy in accordance with section 192 of the *Local Government Regulation 2012*.

Social

Nil impact is expected as the purpose of the report is to present a debt policy in accordance with section 192 of the *Local Government Regulation 2012*.

Alignment with Council's Policy and Plans

The report has a relationship with the following items of the 2015-2020 Corporate Plan:

8. Inclusive and Ethical Governance: Deep engagement, quality leadership at all levels, transparent and accountable democratic processes and a spirit of participation in local decision-making to achieve the community's Redlands 2030 vision and goals.

8.2 Council produces and delivers against sustainable financial forecasts as a result of best practice Capital and Asset Management Plans that guide project planning and service delivery across the city.

CONSULTATION

The policy objectives and statements were reviewed and confirmed as part of the annual review of Council's long-term financial strategy. Councillors, the Executive Leadership Team and finance officers most recently discussed the proposed debt policy and indicative debt schedule at a budget development workshop on 8 May 2017.

OPTIONS

1. That Council resolves to adopt the attached Debt Policy for 2017-2018.
2. That Council resolves to amend the attached Debt Policy prior to its adoption.

**OFFICER'S RECOMMENDATION/
COUNCIL RESOLUTION**

Moved by: Cr W Boglary
Seconded by: Cr T Huges

That Council resolves to adopt the attached Debt Policy for 2017-2018.

CARRIED 11/0

Crs Boglary, Mitchell, Gollè, Hewlett, Edwards, Elliott, Huges, Talty, Gleeson, Bishop and Williams voted FOR the motion.

Debt Policy

[Version Information](#)

Head of Power

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

Policy Objective

To ensure the sound management of Council's existing and future debt after assessing and minimising all associated risks in accordance with the annually revised and adopted Long-Term Financial Strategy (Financial Strategy).

Policy Statement

Council is committed to:

1. only using long-term borrowings (between 2 and 20 years) to finance capital works that will provide services now and into the future. No long-term borrowings will be used to finance recurrent expenditure and the operational activities of the Council;
2. utilising its existing constrained cash reserves when seeking funding for capital works. The use of any existing cash reserves will be subject to the purpose of the reserve in addition to maintaining all relevant financial ratios and measures of sustainability within adopted Financial Strategy targets;
3. undertaking long-term borrowings for capital works only if the interest and debt principal repayments can be serviced and relevant financial ratios and measures are maintained within approved Financial Strategy targets;
4. aligning borrowings to specific projects and/or asset classes rather than being pooled to ensure transparency and accountability is maintained. Borrowings will be nominated through the priority needs of the capital program and will be determined through the normal budgetary and approval process of Council;
5. prepaying debt service payments annually in advance in order to minimise Council's interest expense;
6. reviewing its debt regularly and seeking to repay or restructure its debt to ensure repayment in the shortest possible time or resulting in a reduction in interest payments subject to maintenance of key performance indicators in the Financial Strategy;
7. considering new loans only if the subsequent increase in debt servicing payments allows the total debt servicing ratio to remain within Financial Strategy targets;
8. ensuring the term of any new loans will be a maximum of twenty years for Water, Waste and General requirements. The debt term shall not exceed the finite life of the related asset/s; and

CMR Team use only

9. recovering costs of new loans taken out on behalf of commercial businesses, commercial opportunities, joint ventures, associates or subordinates through the administration of a management fee in line with current market rates.

Proposed Borrowings

New borrowings are restricted to work that falls into one of the following three categories:

- **Risk Management** – Council’s Financial Strategy outlines risks and opportunities in key areas in addition to Council’s risk management register;
- **Asset Management** – Council’s long-term asset and service management plans will outline capital spending that may need debt funding; or
- **Inter-Generational Projects** – Projects are defined to be inter-generational if the associated assets have estimated useful lives of 25 years or more.

Version Information

Version	Date	Key Changes
14	June 2014	<ul style="list-style-type: none">• Updated loan schedule following completion of 2014/2015 Budget Workshops and adoption of ten year capital program 2014/2024• Inserted schedule of weighted average remaining loan terms for new and existing loans
15	June 2015	<ul style="list-style-type: none">• Updated for Budget 2015/2016 process• Included management fee for loans taken out on behalf of Council owned commercial business activities, commercial opportunities or subordinates• Added in final debt schedules following completion of ten year financial modeling for budget publication
16	July 2016	<ul style="list-style-type: none">• Updated for Budget 2016/2017 process• Added in final debt schedules following completion of ten year financial modelling for budget publication• Removed optional annual prepayments of debt due to changes in QTC’s debt products
17	May 2017	<ul style="list-style-type: none">• Updated for Budget 2017-18 Process• Item 7 changed from previously only considering new loans where cash balances were insufficient• Added in proposed debt schedule

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CMR Team use only

Schedule of forecasted debt 2017-2027: Local Government Regulation 2012 section 192(2)(a)

	Budget Year 1 2017-18 \$000s	Forecast Year 2 2018-19 \$000s	Forecast Year 3 2019-20 \$000s	Forecast Year 4 2020-21 \$000s	Forecast Year 5 2021-22 \$000s	Forecast Year 6 2022-23 \$000s	Forecast Year 7 2023-24 \$000s	Forecast Year 8 2024-25 \$000s	Forecast Year 9 2025-26 \$000s	Forecast Year 10 2026-27 \$000s
Opening Balance	45,305	41,162	44,478	45,340	38,872	31,518	23,719	20,673	17,444	14,023
New Loans	867	8,726	6,532	-	-	-	-	-	-	-
Interest	2,809	2,461	2,516	2,381	1,838	1,278	1,107	925	732	652
Redemption	5,010	5,410	5,670	6,468	7,354	7,799	3,046	3,229	3,421	1,507
Closing Balance	41,162	44,478	45,340	38,872	31,518	23,719	20,673	17,444	14,023	12,516

Schedule of forecasted remaining repayment terms in years 2017-2027: Local Government Regulation 2012 section 192(2)(b)

	Budget Year 1 2017-18	Forecast Year 2 2018-19	Forecast Year 3 2019-20	Forecast Year 4 2020-21	Forecast Year 5 2021-22	Forecast Year 6 2022-23	Forecast Year 7 2023-24	Forecast Year 8 2024-25	Forecast Year 9 2025-26	Forecast Year 10 2026-27
Weighted Average (existing loans)	5.59	4.66	3.81	3.00	2.38	2.43	1.46	0.52	0.08	0
Weighted Average (incl. new loans)	5.88	7.75	9.07	9.00	9.37	10.71	10.57	10.80	11.74	11.45

CMR Team use only

5.3 CATEGORISATION OF LAND FOR DIFFERENTIAL RATING 2017-2018

Objective Reference: A2379105
Reports and Attachments (Archives)

Authorising/Responsible Officer: 

Deborah Corbett-Hall
Chief Financial Officer

Report Author: Noela Barton
Finance Manager, Financial Operations

PURPOSE

The purpose of this report is to submit to Council for adoption the differential rating categories for 2017-2018.

BACKGROUND

Section 81(1) of the *Local Government Regulation 2012* (the Regulation) says that, before a local government levies differential general rates, it must decide the different categories of rateable land in its local government area. Section 81(2) of the Regulation says that the local government must, by resolution, make the decision at the local government's budget meeting.

ISSUES

Council reviews annually the differential rating categories and determines, in accordance with the objectives and principles outlined in the Revenue Policy and 10 Year Financial Strategy, the differential rating categories that will be adopted for the following financial year.

The differential rating categories for the 2017-2018 financial year have been determined in the course of budget deliberations about Council objectives, the Revenue Policy and 10 Year Financial Strategy.

In adopting the rating categories for the 2017-2018 financial year, it is recommended Council:

1. Continue a principle based differential general rate model whereby the rate in the dollar for all rating categories, excluding rating category 1a, is determined by a multiplier applied against the rate in the dollar for residential owner occupied rating category 1a. This methodology maintains consistency across financial years.

The multipliers for 2017-2018 are:

Rating Category	Multiplier (to 3 decimal places)
1a	1.000
1b	0.800
2a	1.209
2b	1.028
2c	1.341
6	1.700
8	4.105

Rating Category	Multiplier (to 3 decimal places)
10	2.200
11	2.883
16	2.200
16a	2.300
16b	2.400
17	1.700
19	1.900

2. Continue to take into account whether residential land is a principal place of residence for the owner.
3. Increase the multipliers applied to commercial and shopping centre properties to help support measures to boost our economic development and help local businesses and enterprises to grow through the master planning of key precincts and make our City more attractive to trade and investment.
4. Discontinue rating category 14 which was described as:

One or more land parcels where the land is used in whole or in part for the purpose of a retail shopping centre that is located in one or more buildings – the buildings may be separated by common areas or other areas owned by the owner or a road – with a total gross lettable floor area greater than 10,000 square meters whose tenants include one or more major supermarkets, and 5 or more national retail chain stores or food outlets.

5. Introduce rating category 16a which is described as:

Where one or more land parcels:

- Is or are used in whole or in part for the purpose of a retail shopping centre that is located in one or more buildings – the buildings may be separated by common areas or other areas owned by the owner or a road – with a total gross lettable floor area greater than 10,000 square metres whose tenants include one or more major supermarkets, and 5 or more national retail chain stores or food outlets.
- Has or have a value less than \$20,000,000.

6. Introduce rating category 16b which is described as,

Where one or more land parcels:

- Is or are used in whole or in part for the purpose of a retail shopping centre that is located in one or more buildings – the buildings may be separated by common areas or other areas owned by the owner or a road – with a total gross lettable floor area greater than 10,000 square metres whose tenants include one or more major supermarkets, and 5 or more national retail chain stores or food outlets; and
- Has or have a value equal to or greater than \$20,000,000.

STRATEGIC IMPLICATIONS

Legislative Requirements

Section 81(1) of the Regulation says that, before a local government may levy differential general rates, it must decide the different categories of rateable land in its local government area.

Section 81(2) of the Regulation says that the local government must, by resolution, make the decision at the local government's budget meeting.

Section 81(3) of the Regulation says that the resolution must state the rating categories of rateable land and the description of each category.

Risk Management

The recommendations contained in this report have been reviewed for compliance with the applicable legislation by external legal advisors.

Financial

This determination of rating categories provides the platform for the making and levying of differential general rates for the financial year.

People

The Valuer-General determined that Redland City would not receive an annual valuation effective 30 June 2017.

Environmental

Nil impact expected.

Social

Nil impact expected.

Alignment with Council's Policy and Plans

8. Inclusive and ethical governance

8.2 Council produces and delivers against sustainable financial forecasts as a result of best practice Capital and Asset Management Plans that guide project planning and service delivery across the City.

CONSULTATION

- Mayor and Councillors
- Executive Leadership Group
- Financial Services officers

OPTIONS

Option 1

That Council resolves to adopt the rating categories as given in the Officer's recommendation.

Option 2

That Council requests further information through a workshop on the Differential General Rating Categories, noting that this would delay adoption of the 2017-2018 annual budget.

**OFFICER'S RECOMMENDATION/
COUNCIL RESOLUTION**

Moved by: Cr M Elliott
Seconded by: Cr M Edwards

That Council resolves to adopt the following rating categories for the 2017-2018 financial year, as stated in the table below:

Rating Category	Rating Category Description
1a	Includes all rateable land: 1) used in whole or in part for residential purposes, or intended for use in whole or in part by virtue of its improvements or activities conducted upon the land for residential purposes, and is the registered owner's principal place of residence; and 2) has a value less than or equal to \$350,000.
1b	Includes all rateable land: 1) used in whole or in part for residential purposes, or intended for use in whole or in part by virtue of its improvements or activities conducted upon the land for residential purposes, and is the registered owner's principal place of residence; and 2) has a value greater than \$350,000.
2a	Includes all rateable land: 1) used in whole or in part for residential purposes, or intended for use in whole or in part by virtue of its improvements or activities conducted upon the land for residential purposes, that is NOT the registered owner's principal place of residence; and 2) has a value less than or equal to \$350,000.
2b	Includes all rateable land: 1) used in whole or in part for residential purposes, or intended for use in whole or in part by virtue of its improvements or activities conducted upon the land for residential purposes, that is NOT the registered owner's principal place of residence; and 2) has a value greater than \$350,000.
2c	Includes all vacant rateable land, other than that categorised in rating category 10.
6	Includes all rateable land that is used in whole or in part for a commercial or industrial purpose, or intended for use in whole or in part by virtue of its improvements or activities conducted upon the land for commercial or industrial purposes, other than that categorised in rating category 19.
8	Includes all rateable land that is used in whole or in part for quarry or extractive industry purposes, or intended for use in whole or in part by virtue of its improvements, or activities conducted upon the land of quarry or extractive industry purposes.
10	Includes all rateable land that has been identified as having an insurmountable drainage constraint or a constraint of such nature that it is unlikely a development permit, or permits, for the erection of a dwelling house on the land would be

Rating Category	Rating Category Description
	<p>granted. Includes some rateable land that has been identified as having significant conservation values. All rateable land included in this category identified with insurmountable drainage problems or conservation values is zoned Conservation Sub-Area CN1 in the Redlands Planning Scheme.</p> <p>This category also includes all rateable land on the Southern Moreton Bay Islands that is vacant and has been included within the Open Space zone of the Redlands Planning Scheme.</p>
11	Includes subdivided land that is not yet developed in accordance with Section 50 of the <i>Land Valuation Act 2010</i> .
16	One or more land parcels where self-contained places of business are located in one or more buildings—the buildings are separated by common areas or other areas owned by the owner or a road—and the land is used in whole or in part for carrying on retail business having 20 or more self-contained places of business, one of which is a supermarket, where the cluster of businesses are promoted, or generally regarded, as a shopping centre or shopping village.
16a	<p>Where one or more land parcels:</p> <ol style="list-style-type: none"> 1) is or are used in whole or in part for the purpose of a retail shopping centre that is located in one or more buildings – the buildings may be separated by common areas or other areas owned by the owner or a road – with a total gross lettable floor area greater than 10,000 square metres whose tenants include one or more major supermarkets, and 5 or more national retail chain stores or food outlets; and 2) has or have a value less than \$20,000,000.
16b	<p>Where one or more land parcels:</p> <ol style="list-style-type: none"> 1) is or are used in whole or in part for the purpose of a retail shopping centre that is located in one or more buildings – the buildings may be separated by common areas or other areas owned by the owner or a road – with a total gross lettable floor area greater than 10,000 square metres whose tenants include one or more major supermarkets, and 5 or more national retail chain stores or food outlets; and 2) has or have a value equal to or greater than \$20,000,000.
17	One or more land parcels where self-contained places of business are located in one or more buildings—the buildings may be separated by common areas or other areas owned by the owner or a road—and the land is used in whole or in part for carrying on retail business having 5 or more self-contained places of business, one of which is a supermarket or grocery outlet, where the cluster of businesses are promoted, or generally regarded, as constituting a shopping court or shopping centre.
19	One or more land parcels where two or more self-contained places of business are located in one or more buildings—the buildings are separated by common areas or other areas owned by the owner or a road—and the total land area is greater than or equal to 4,000 square metres.

CARRIED 11/0

Crs Boglary, Mitchell, Gollè, Hewlett, Edwards, Elliott, Huges, Talty, Gleeson, Bishop and Williams voted FOR the motion.

5.4 FINANCIAL STRATEGY 2017-2027

Objective Reference: A1991566
Reports and Attachments (Archives)

Attachment: [Financial Strategy 2017-2027](#)

Authorising/Responsible Officer: 
Deborah Corbett-Hall
Chief Financial Officer

Report Author: Matthew O'Connor
Finance Manager, Financial Planning

PURPOSE

The purpose is to present the Financial Strategy 2017-2027 to Council, including the Long-Term Financial Forecast required by section 104(5)(a)(iii) of the *Local Government Act 2009* and section 171 of the *Local Government Regulation 2012*.

The attached document has been developed in conjunction with the draft 2017- 2018 budget and draft 2017-2027 capital works program to set parameters to ensure financial sustainability. Council has reviewed the attached Financial Strategy as part of the 2017-18 budget development process and discussed:

- key performance indicators and associated targets;
- policy position;
- parameters and assumptions; and
- updated ten year capital program.

BACKGROUND

Council adopted its current Financial Strategy on 9 December 2015 to outline the financial forecast for the period 2016-2026. The Financial Strategy provides Council with an agreed roadmap for managing its financial resources and contains the outputs and assumptions of the Long-Term Financial Forecast. The financial forecast includes ten year financial statements at entity level including a Statement of Comprehensive Income, Statement of Cash Flows and Statement of Financial Position. Since December 2015, the financial forecast has been updated to reflect the:

- 2017-2018 budget development process;
- 2015-2016 end of year accounts finalisation (opening balances impacts);
- financial policy updates made by Council;
- update to risks and opportunities identified during the review; and
- changes in associated indexation rates, assumptions and parameters.

Regular updates of the forecast ensure Council continues to set clear financial objectives and targets in order to demonstrate long-term financial sustainability and stewardship.

Within the framework of the Financial Strategy, guidance is provided to support decision-making with respect to capital and operating revenue and expenditure and asset and service management levels. The content of the Financial Strategy encompassing the Long-Term Financial Forecast represents a point in time and is subject to change.

ISSUES

The Long-Term Financial Forecast highlights a number of areas for consideration and action in formulating decisions on revenue raising and operational and capital resourcing over the life of the financial strategy. These can be summarised as current forecasts predicting:

- increases in general rate revenue to be generally in line with the Redland City Council (RCC) Blended CPI (excluding 2018-2019);
- increases in cash balances through the later years of the strategy which result from improved operating surpluses and unspent capital funds;
- significant efficiency targets and cost savings required to achieve operating surpluses;
- an operating surplus for the life of the Financial Strategy with the exclusion of the first year;
- low amounts of borrowing and the costs of servicing these debts is within relevant measures of financial sustainability; and
- continuing challenges in improving the Asset Sustainability Ratio and reconciling identified asset renewal requirements with depreciation charges.

The Financial Strategy provides a clear indication of a solid financial position and performance for Council over the life of the Strategy and ensures that plans are in place for the achievement of financial sustainability measures.

STRATEGIC IMPLICATIONS

Legislative Requirements

The adoption of a Financial Strategy is good business practice but is also supported by section 104(5)(iii) of the *Local Government Act 2009* and section 171 of the *Local Government Regulation 2012*, which require Council to adopt a long-term financial forecast.

Risk Management

The Long-Term Financial Forecast is continuously reviewed throughout the financial year, at least in line with the formal budget reviews and the annual budget development process.

Financial

The attached document supports the decisions made through the 2017-2018 annual development budget process. The assumptions in the Strategy will be regularly reviewed and updated where required. There are no immediate financial implications from adopting the attached Strategy as all forecast revenues, costs and efficiencies have been workshopped and debated in the lead up to the adoption of the 2017-2018 budget.

People

Nil impact expected from this report. The Strategy includes a financial forecast for Council to work towards and amend as necessary. Specific people impacts as a result of implementing the Strategy will be raised with Council if and when they arise.

Environmental

Nil impact expected from this report. The Strategy includes a financial forecast for Council to work towards and amend as necessary. Specific environmental impacts as a result of implementing the Strategy will be raised with Council if and when they arise.

Social

Nil impact expected from this report. The Strategy includes a financial forecast for Council to work towards and amend as necessary. Specific social impacts as a result of implementing the Strategy will be raised with Council if and when they arise.

Alignment with Council's Policy and Plans

This report has a relationship with the following items for the 2015-2020 Corporate Plan:

8. Inclusive and Ethical Governance: Deep engagement, quality leadership at all levels, transparent and accountable democratic processes and a spirit of partnership between the community and Council will enrich residents' participation in local decision-making to achieve the community's Redlands 2030 vision and goals.
 - 8.2 Council produces and delivers against sustainable financial forecasts as a result of best practice Capital and Asset Management Plans that guide project planning and service delivery across the city.

CONSULTATION

The Strategy has been compiled with the input and feedback from the Executive Leadership Team, Councillors and finance officers. As in previous years, the key finance policies were reviewed as part of the 2017-2018 annual budget development process. Following the 2015-2016 accounts finalisation and capital carryover review in addition to the release of key statistics in late October, the ten year financial forecast was updated in November 2016.

Workshops were held with Council on 14 September 2016 as well as 10 and 29 November 2016. The final parameters were discussed with Council at the Budget development Workshop on 16 May 2017.

OPTIONS

1. That Council resolves to adopt the Financial Strategy 2017-2027
2. That Council resolves not to adopt the Financial Strategy 2017-2027 and to continue further development.

**OFFICER'S RECOMMENDATION/
COUNCIL RESOLUTION**

Moved by: Cr M Edwards
Seconded by: Cr P Gollè

That Council resolves to adopt the Financial Strategy 2017-2027.

CARRIED 11/0

Crs Boglary, Mitchell, Gollè, Hewlett, Edwards, Elliott, Huges, Talty, Gleeson, Bishop and Williams voted FOR the motion.

Financial Strategy 2017-2027



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Document Version Control

Version	Date	Change Description	Author
1.0	12 September 2016	Roll forward from previous year, update with recent developments and propose new risks or opportunities. Align layout to financial statements.	Matthew O'Connor
1.1	12 June 2017	Incorporate final 2017-18 budget and forecast 10 year CAPEX and revised operating assumptions.	Matthew O'Connor

1. Executive Summary and Overview

1.1 Executive Summary

1.1.1 The Financial Strategy and Long-Term Financial Forecast

The Financial Strategy (Strategy) is Council’s long-term financial plan that is underpinned by a series of policies, plans, risk responses and associated financial stability and sustainability targets to measure performance. The Strategy establishes the financial framework under which sound and sustainable financial decisions can be made and is reviewed annually with the inclusion of a Long-Term Financial Forecast (LTFF) in accordance with section 171 of the *Local Government Regulation 2012* (Regulation).

A key component of the Strategy is the Long-Term Financial Forecast (LTFF). The LTFF is Council’s ten year financial forecast which is underpinned by a long term financial model and includes income, expenditure, cash flow projections, assets, liabilities and community equity. Council refers to this model when considering financial decisions, for example new borrowings, long-term operational projections as well as capital expenditure forecasts. The LTFF is revised following formal budget reviews, government announcements that will impact on Council and also in conjunction with the annual budget development process.

Council’s Financial Strategy and Long-Term Financial Forecast are elements within our broader Financial Management System that includes the:

- Corporate Plan
- Long-Term Asset and Service Management Plans (ASMPs)
- Annual Budgets
- Operational Plans
- Financial Policies
- Ten Year Capital Program (input to the long-term financial forecast).



Outputs from the Ten Year Financial Model – Key Performance Indicators

LONG-TERM FINANCIAL FORECAST – MEASURES OF SUSTAINABILITY										
	Year 1 2017-18	Year 2 2018-19	Year 3 2019-20	Year 4 2020-21	Year 5 2021-22	Year 6 2022-23	Year 7 2023-24	Year 8 2024-25	Year 9 2025-26	Year 10 2026-27
Operating Surplus Ratio	-4.26%	0.71%	0.56%	0.55%	1.41%	2.32%	2.84%	3.93%	4.26%	6.85%
Asset Sustainability Ratio (Infrastructure Assets Only)	59.25%	80.19%	71.10%	49.63%	52.80%	52.69%	53.68%	43.20%	40.40%	39.77%
Net Financial Liabilities Ratio	-29.32%	-24.64%	-23.30%	-30.40%	-37.79%	-46.79%	-61.57%	-79.16%	-98.50%	-118.27%

LONG-TERM FINANCIAL FORECAST – FINANCIAL STABILITY RATIOS										
	Year 1 2017-18	Year 2 2018-19	Year 3 2019-20	Year 4 2020-21	Year 5 2021-22	Year 6 2022-23	Year 7 2023-24	Year 8 2024-25	Year 9 2025-26	Year 10 2026-27
Level of Dependence on General Rate Revenue	33.93%	34.86%	35.07%	35.36%	35.87%	36.22%	36.55%	36.76%	37.03%	37.12%
Ability to Pay our Bills - Current Ratio	3.79	4.92	4.70	5.00	5.39	6.83	8.30	10.01	12.51	15.26
Ability to Repay our Debt - Debt Servicing Ratio	2.99%	2.87%	2.86%	2.97%	2.99%	2.84%	1.25%	1.20%	1.15%	0.57%
Cash Balance - \$000s	133,650	123,736	123,919	141,390	160,029	185,683	237,907	304,657	381,702	467,491
Cash Balances - Cash Capacity in Months	7.51	6.77	6.78	7.49	8.27	9.33	11.57	14.32	17.11	20.53
Longer term Financial Stability - Debt to Asset Ratio	1.55%	1.65%	1.66%	1.40%	1.12%	0.83%	0.71%	0.59%	0.47%	0.41%
Operating Performance	17.69%	20.35%	22.24%	22.87%	23.69%	24.46%	24.90%	25.51%	25.02%	26.49%
Interest Coverage Ratio	-0.59%	-0.58%	-0.64%	-1.06%	-1.42%	-1.81%	-2.06%	-2.61%	-2.95%	-3.53%

Outputs from the Ten Year Financial Model - Summary Financial Statements

LONG-TERM FINANCIAL FORECAST – PROJECTED STATEMENT OF COMPREHENSIVE INCOME										
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
Total recurrent revenue	261,639	274,066	285,838	297,474	307,921	320,147	332,904	347,331	361,676	376,648
Total capital revenue	36,226	39,947	39,498	36,958	38,544	39,921	41,496	44,659	46,848	43,072
TOTAL INCOME	297,865	314,013	325,336	334,432	346,464	360,067	374,400	391,990	408,524	419,721
Total recurrent expenses	272,775	272,127	284,252	295,826	303,590	312,728	323,459	333,697	346,262	350,857
Total capital expenses	289	(108)	138	237	334	(182)	254	353	21	492
TOTAL EXPENSES	273,064	272,018	284,390	296,063	303,924	312,546	323,713	334,050	346,283	351,349
NET RESULT	24,801	41,994	40,946	38,369	42,541	47,521	50,687	57,940	62,241	68,372
Other comprehensive income / (loss)	-	-	-	-	-	-	-	-	-	-
TOTAL COMPREHENSIVE INCOME / (LOSS)	24,801	41,994	40,946	38,369	42,541	47,521	50,687	57,940	62,241	68,372

LONG-TERM FINANCIAL FORECAST - PROJECTED STATEMENT OF FINANCIAL POSITION

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
Total current assets	166,533	152,802	153,856	172,237	191,666	218,243	271,360	339,188	418,452	506,850
Total non-current assets	2,491,531	2,542,721	2,584,587	2,599,127	2,615,733	2,629,836	2,625,337	2,613,310	2,594,246	2,573,414
TOTAL ASSETS	2,658,064	2,695,523	2,738,443	2,771,364	2,807,399	2,848,079	2,896,697	2,952,498	3,012,698	3,080,264
Total current liabilities	43,993	31,081	32,768	34,414	35,566	31,946	32,709	33,892	33,441	33,224
Total non-current liabilities	45,817	54,193	54,481	47,387	39,729	36,508	33,676	30,354	28,763	28,175
TOTAL LIABILITIES	89,811	85,275	87,249	81,801	75,295	68,454	66,384	64,245	62,204	61,399
NET COMMUNITY ASSETS	2,568,254	2,610,248	2,651,194	2,689,563	2,732,104	2,779,625	2,830,312	2,888,253	2,950,494	3,018,865
TOTAL COMMUNITY EQUITY	2,568,254	2,610,248	2,651,194	2,689,563	2,732,104	2,779,625	2,830,312	2,888,253	2,950,494	3,018,865

LONG-TERM FINANCIAL FORECAST - PROJECTED STATEMENT OF CASH FLOWS

	Year 1 2017-18 \$000s	Year 2 2018-19 \$000s	Year 3 2019-20 \$000s	Year 4 2020-21 \$000s	Year 5 2021-22 \$000s	Year 6 2022-23 \$000s	Year 7 2023-24 \$000s	Year 8 2024-25 \$000s	Year 9 2025-26 \$000s	Year 10 2026-27 \$000s
Net cash inflow / (outflow) from operating activities	45,912	56,028	62,754	67,168	72,031	77,315	81,836	87,455	89,315	98,482
Net cash inflow / (outflow) from investing activities	(45,656)	(69,258)	(63,433)	(43,229)	(46,039)	(43,862)	(26,565)	(17,476)	(8,849)	(11,186)
Net cash inflow / (outflow) from financing activities	(3,777)	3,316	862	(6,468)	(7,354)	(7,799)	(3,046)	(3,229)	(3,421)	(1,507)
Net increase / (decrease) in cash and cash equivalents held	(3,521)	(9,914)	183	17,471	18,639	25,654	52,225	66,750	77,045	85,789
Cash and cash equivalents at beginning of the financial year	137,171	133,650	123,736	123,919	141,390	160,029	185,683	237,907	304,657	381,702
Cash and cash equivalents at end of the financial year	133,650	123,736	123,919	141,390	160,029	185,683	237,907	304,657	381,702	467,491

1.1.2 The Financial Strategy Objectives

The primary objective is to ensure Council remains financially sustainable as defined by section 104 of the *Local Government Act 2009* (Act):

“A local government is financially sustainable if the local government is able to maintain its financial capital and infrastructure capital over the long-term”.

The Department of Infrastructure, Local Government and Planning (Department) updated a 2013 statutory guideline in 2015 encompassing definitions and also financial sustainability targets. ‘*Long-term*’ refers to a period of ten years or more, hence Council compiles a long-term financial model and strategy that spans ten years. ‘*Financial capital*’ in the definition above is the productive capacity provided by the difference between current assets and current liabilities (working capital). ‘*Infrastructure Capital*’ is the productive capacity provided by significant asset classes (roads, water, sewerage, footpaths, community buildings, etc.).

Secondary objectives of the Strategy provide specifics to support the primary objective:

- achieve financial sustainability aimed at ensuring that our recurrent (operating) revenue is sufficient to cover an efficient operating expense base including depreciation, that is, positive operational ratios
- to ensure adequate funding is available to provide efficient and effective core services to the community
- continuation of good asset management to ensure that all community assets are well maintained and are fit for purpose
- address key intergenerational infrastructure and service issues, which allows any significant financial burden to be spread over a number of years and not impact adversely on current or future ratepayers
- provide good financial and asset risk management which gives assurance that major risks have been considered and are reflected in future financial and asset management planning.

Council’s vision is to be *forward thinking, focused on enriching community lifestyles*. Underpinning the Vision is our Mission: *Make a difference, make it count*. Both Council’s Vision and Mission demonstrate a commitment to financial sustainability through improved forecasting and being fiscally responsible with community’s assets and funds.



During the last operating cycle Council identified five strategic priorities to shape the Council vision for the current local government term. While the five priorities will underpin Council's vision for this term and help shape future planning and actions, they will be developed and implemented alongside other Council responsibilities to its community. Council has further identified a sixth strategic priority to encourage innovative smart technology programs and to improve the live ability, productivity and sustainability of our cities. The six strategic priorities are:

- Economic Development
- Transport and Connectivity
- Planning Scheme
- Sports, Education and Arts
- Branding and Identity
- Digital Cities / Smart Cities

Council plans to progress these priorities through a combination of program management and business as usual activities within a portfolio management framework.

1.1.3 Organisational and Community Outcomes

We will deliver against the Strategy objectives because:

- it demonstrates sound financial governance to the community and to external stakeholders such as the State and Federal Governments and represents Council as a responsible and accountable custodian of community services and assets
- our community services and assets will be well maintained and fit for purpose which means that current and future generations will benefit from effective and efficient financial and asset management
- it protects future generations from bearing the full burden of future infrastructure needs whilst addressing the immediate needs for strategic responses to major issues facing local government
- it ensures that our planning is integrated and effective and that there is clear linkage between community expectations and service delivery within affordable limits.

1.1.4 Key Principles

We will achieve these outcomes through implementation of sections 12 and 13 of the Act. Section 12 states the responsibilities of Councillors; section 13 states the responsibilities of local government employees and includes *effective, efficient and economical management of public resources* in addition to *excellence in service delivery and continual improvement*.

Additionally, we will:

- maximise organisational efficiencies through the implementation of initiatives such as:
 - continued assessment of core business and service level reviews
 - reform of business service delivery modes where appropriate
 - continuing to deliver through the most efficient and effective means to reduce goods and services costs
 - challenging the priority and need for discretionary operational projects
- continuing with rating reform including applying user pays principles where it is appropriate to do so
- optimising our capital and borrowing programs to ensure delivery of projects which maximise synergies, gain economies of scale and balance the objectives of the Corporate Plan and Financial Strategy. This includes assessing borrowing levels over the medium to long term and making an assessment of the deliverability of projects
- utilising returns from cash investments to minimise financial impacts on ratepayers
- investigating the new services or types of business where appropriate and feasible to generate additional returns for Council and minimise financial impacts on ratepayers.

1.1.5 Accountability and Transparency

Council prioritises two attributes of public sector reporting to be ‘accountability’ and transparency’. We will demonstrate accountability and transparency by:

- having clear financial stability and sustainability ratios, and associated targets which demonstrate if Strategy objectives are being achieved
- applying full cost pricing to services where it is appropriate which will ensure that the full cost of services including providing Community Service Obligations (CSOs) are clearly identified and accounted for in their own right
- clearly linking our revenue and spending decisions to corporate plans and specific projects initiatives
- periodically obtaining independent assessment of the sustainability of our Strategy through the Queensland Treasury Corporation (QTC) which will provide confirmation or otherwise of progress against strategic objectives and provide guidance on any necessary changes.

1.1.6 Reviewing and Refining the Financial Strategy

The Strategy will be continually revised by:

- ensuring that any changes to corporate plans are reflected in the Strategy
- being responsive to any emerging issues and including these in our forward planning and risk assessment
- capturing the budget revisions in our LTFF and analysing the impacts of any changes on our financial stability ratios and measures of sustainability
- undertaking annual reviews of our capital and operational projects
- considering policy changes before changing our spending plans
- considering the outcomes of any future community and/or rating consultation processes.

1.2 Overview

1.2.1 Background

The Strategy provides us with an agreed roadmap for managing our financial resources and processes and is aligned with the objectives and priorities of our corporate plans. In May 2015, Council adopted its 2015-2020 Corporate Plan which impacts on our aforementioned Financial Management System. Within the framework of the Strategy, guidance is provided to support decision making with respect to capital and operating revenue and expenditure, asset and service management levels and procurement operations.

The Strategy is influenced by:

- global, national, regional and local economic conditions
- population growth
- changes in population demographics (for example an ageing population)
- legislative and statutory requirements
- changes in regulated frameworks (water operations)
- known changes in Federal and State Government funding.

A key component of the Strategy is the LTFF which is derived from a ten year financial model. The model is reviewed regularly to ensure it aligns with Council’s adopted budgets. It is used to support resource allocation, borrowing and investment decisions and additionally provides an indication of forecast performance against financial measures.

The financial forecast contains details of the assumptions used to estimate growth rates, price increases, general rates and charges increases and also provides outputs in the form of the forecast statements. The first year of these forecast statements aligns with the adopted budget and drives the next annual budget development process by way of outlining the 'affordability envelope'. These revenue and expenditure streams are cascaded through the organisation during each annual budget development process.

The LTFF provides transparency into our financial performance and planning, giving the community a view of how its services are being funded and where the money goes. It is a tool for validating and maintaining alignment with the Corporate Plan and with legislative requirements. It reflects the efforts we are making to meet current and future community expectations and serves to signal the decisions and actions needed to ensure our future financial sustainability.

1.2.2 Key Assumptions

The Financial Strategy statement outputs are underpinned by the following general assumptions:

- the proposed budget for 2017-18 is the base year for the long-term financial forecast
- no growth in employee costs for the life of the model
- efficiency targets are built into operational goods and services line item although in reality may be allocated between
 - operational goods and services
 - operational employee costs
- one-off efficiency targets (in dollars) which are added in any particular year will not be escalated in subsequent years
- new borrowings are subject to change to respond to the needs of the ten year capital program, ASMPs and also the Capital Works Prioritisation Policy
- all borrowing costs are expensed, irrespective of whether Council has qualifying assets
- property, plant and equipment is based on current revised figures and subject to change post each end of year accounts finalisation when any appropriate revaluations are taken to the accounts
- provisions are based on current revised figures and subject to change post each end of year accounts finalisation when discounting rates are released
- water business modelling forms a subset of Council's whole of organisation modelling. Due to the complexities of the water business modelling and impacts from state bulk water price path, the water business is allocated its own parameters and the outputs of the water model form inputs to the whole of Council long-term financial forecast.

One of the most significant factors impacting Council's financial position is growth in rateable properties. Council has adopted parameters for the life of the forecast based on a projected growth forecast (mid series) calculated by the Queensland Government Statistician's Office (QGSO).

The Australian Bureau of Statistics Consumer Price Index (ABS CPI – Brisbane capital city) is utilised in the ten year forecast. The CPI rate is reviewed every quarter as statistics become available. Since the early 1990s, the Reserve Bank of Australia has an inflation target of between 2 and 3 per cent (on average) over the cycle. This target range is considered as a contributing factor when forecasting Council's blended CPI which draws on the Brisbane CPI.

The Enterprise Bargaining Agreement (EBA) is used for price increases associated with all employee costs where future increases are known. Council reviews its EBA every three years and the current agreement that was due to finish in 2015-16, has been extended until 30 June 2017. Projected employee cost increases include reclassifications and variances in overtime, allowances and training and are not intended to preempt EBA outcomes.

The Roads and Bridges Construction Cost Index for Queensland (R&B CCI) is sourced from the Australian Bureau of Statistics and is the index used for construction expenditure.

The Engineering Construction, Queensland index from the Office of Economic and Statistical Research is used for the ten year capital works program.

The Redland City Council Blended CPI has been applied to fees and charges and goods and services and is calculated using a weighted methodology as per the table below. The RCC Blended CPI reflects the fact that Council’s costs increase in line with the

- agreed Enterprise Bargaining Agreement – fixed salary increase independent of the CPI
- capital works program – influenced more by construction indices than the CPI
- Consumer Price Index for the non-construction operational goods and services expenditure.

RCC - Blended CPI Calculation			
Cost	Index %	Expense Proportion	Weighted CPI %
General	1.570%	23.015%	0.361%
General Construction	4.517%	28.664%	1.295%
Roads & Bridges (5 year average)	1.451%	13.294%	0.193%
Employee	2.500%	35.028%	0.876%
		100.00%	2.73%

1.2.3 Financial Stability and Measures of Sustainability

A key objective of the Strategy is to achieve financial sustainability by maintaining Council’s financial capital and infrastructure capital over the long-term.

Sustainability in Council can be defined as and measured by:

- ensuring healthy cash flow capabilities (*Operating Performance Ratio*)
- ensuring a reasonable operating surplus exists to fund future growth requirements (*Operating Surplus Ratio*)
- ensuring the reliance on general rates revenue is not too high, i.e. Council has diversified revenue streams (*Level of Dependence on General Rate Revenue Ratio*)
- ensuring that we have the ability to pay our bills while also ensuring the optimal level of cash is held (*Current Ratio, Cash Balance and Cash Capacity in Months Ratio*)
- ensuring that borrowing is only undertaken in an affordable manner and in line with Debt Policy (*Debt Servicing Ratio, Interest Coverage Ratio, Net Financial Liabilities Ratio and Debt to Asset Ratio*)
- ensuring that our infrastructure assets are maintained and fit for purpose (*Asset Sustainability Ratio*).

1.2.4 Financial Sustainability Summary

The three required measures of financial sustainability and a further eight adopted financial stability indicators are all within target ranges, or exceeding them, for the term of this strategy, with the exception of the operating surplus ratio in 2017-18 (-4.26%) and the Asset Sustainability Ratio.

The budgeted operating surplus ratio for 2017-18 is significantly impacted by:

- an increase in depreciation expense following significant upward asset revaluations brought to account at the close of 2015-16 financial year
- recognition of advance Financial Assistance Grant (FAG) payments from the State Government as revenue in 2016-17 resulting in reduced revenue in 2017-18
- earlier identification (in the budget) of non-capital costs associated with capital projects
- Reduction in the budgeted dividend from RIC compared to 2016-17 budget
- significant non-recurrent operating expenses relating to non-capitalisable projects such as canal dredging.

Council is aware of the need to generate positive operating results and has focused on its own operating cost structure in order to achieve this objective, whilst balancing the needs of the community.

The Asset Sustainability Ratio remains well below the target minimum of 90% as in previous forecasts. Council identifies appropriate asset renewal expenditure for each coming budget year and forecasts through Asset Service Management Plans, the expected longer term asset renewal requirements. There is currently no identified asset renewal backlog and depreciation charges recovered through operating revenues are sufficient to fund the expected renewal requirement.

Council's Asset Management Project seeks to improve and optimize the forecast of asset renewal requirements. It is anticipated that this work will produce greater alignment with accounting depreciation calculations and help to move this ratio closer to the target range over time. In addition, Council will consider the inclusion of further asset financial ratios, such as the asset renewal funding ratio and asset consumption ratio that will produce a more balanced view of the asset management position.

Council's financial sustainability has previously been reviewed (May 2013) Sustainability Review by the Queensland Treasury Corporation (QTC) in May 2013 which resulted in a rating of **Sound** with a **Neutral** outlook, unchanged from the 2010-11 Financial Year Credit Review.

The sound rating reflects Redland City Council having zero net debt as cash levels are in excess of gross debt, favourable debt servicing capacity primarily due to the low gross debt level and implementing a number of measures/initiatives (reduced involvement in non-core business, reducing operating costs) as part of moving to a balanced operating position.

The Queensland Audit Office (QAO) issued its report titled 'Forecasting Long Term Sustainability of Local Government' (Report2: 2016-17) in October 2016. The report recommended, amongst other things, that councils improve the quality of their long-term forecasts and financial planning by maintaining complete and accurate asset condition data and asset management plans and by implementing a scalable project decision making framework for all infrastructure asset investments. Council is already addressing these recommendations through its current Asset Management Project which commenced in 2017 and previous implementation of the Portfolio Management Office (PMO).

The current Asset Management Project is looking to improve the accuracy and completeness of Council's asset data for long-term planning and forecasting, building on the accurate asset reporting that is externally audited each year by Queensland Audit Office (QAO). The PMO was established to enhance governance, accountability and deliverability over operational and capital projects.

1.2.5 Key Finance Policies

Council has a suite of financial policies that it reviews on an annual basis.

Investment Policy

- Council is looking to get higher returns on its investments whilst protecting the capital value.
- Council will do this by moving to a more active investment strategy when funds permit and continues to monitor the community's cash on a daily basis to realise the highest possible rate of return.

Debt Policy

- Whilst cash balances remain well in excess of the minimum target for cash capacity (of at least 3 months), Council will use existing surplus funds and only borrow when necessary for intergenerational capital projects.
- Council is making annual debt repayments so as to settle existing loans one year ahead of schedule. Council will continue to seek opportunities to use any surplus funds available to reduce the liabilities on the community's balance sheet.
- Council will only borrow for works that fall into at least one of the following categories:
 - risk management
 - asset management
 - intergenerational projects.

Revenue Policy

- Council will be guided by the following principles when levying rates and setting other fees and charges:
 - accountability
 - transparency
 - representation
 - sustainable financial management
 - fairness
 - differentiation of categories
 - special needs and user pays
 - social conscience.

Procurement Policy

- Council is committed to achieving value for money when procuring.
- Council also outlines four other sound contracting principles including open and effective competition, ethical behaviour and fair dealing and environmental protection.
- As part of the Redlands community, Council has also adopted a principle of the development of competitive local businesses and industry.

Asset and Services Management Policy

- The Executive Leadership Team works with officers to ensure the Asset and Service Management Plan (ASMP) outputs align to inputs of the annual budget development process.
- Each ASMP is linked to and supports other corporate planning and reporting processes.
- Council's ten year capital program is compiled to respond to the ASMPs.

Capital Works Prioritisation Policy

- Council's capital works prioritisation policy ensures the community's existing infrastructure will be maintained and further supports the objectives of the Asset and Services Management Policy.
- Capital expenditure will be prioritised into renewal programs before asset upgrades or the creation of new assets.
- Council continues to monitor the asset sustainability ratio and focuses on renewal capital works to move this long-term measure upwards to the target zone.

Constrained Cash Reserves Policy

- Council has collected rates, utilities and other revenue streams over the years and has ring-fenced the monies for particular purposes. Council plans to utilise the reserves before increasing debt on the community's

balance sheet and has also committed to conducting an annual review of the constrained reserves to ensure the purpose of each reserve is still current and in the interest of the community.

- Council's reserves are cash backed and form a subset of cash balances.

Application of Dividends and Tax Equivalent Payment Policy

- Council receives dividends and tax equivalent payments from its commercial business activities (namely Redland Water and RedWaste).
- Council will look to receive returns from its wholly owned subsidiary Redland Investment Corporation (RIC).
- All financial returns to Council will be applied to the provision of community benefit.

2. Parameters and Measures

2.1 Parameters

Council has a range of parameters grouped into the following categories:

- growth increases (%)
- price increases (%)
- efficiency targets (%)
- additional amendments (\$ and %)
- water business pricing model outputs.

The parameters are the main drivers in the model although of note, the capital expenditure for each year and associated funding is pulled from the ten year capital program. The tables below outline the parameters for each of the ten years that the Long-Term Financial Forecast covers.

Growth Increases %	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27
General Rates Charges	2.29	1.33	1.33	1.33	1.33	1.28	1.28	1.28	1.28	1.28
Waste Utility Charges	1.05	1.33	1.33	1.33	1.33	1.28	1.28	1.28	1.28	1.28
General Fees & Charges	1.05	1.33	1.33	1.33	1.33	1.28	1.28	1.28	1.28	1.28
Employee Costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
General Operating Costs	1.05	1.33	1.33	1.33	1.33	1.28	1.28	1.28	1.28	1.28

Price Increases %	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27
Underlying CPI	1.57	2.25	2.25	2.50	2.50	2.50	2.75	2.75	2.75	2.75
RCC Blended CPI	2.73	3.00	3.00	3.06	3.06	3.12	3.12	3.12	3.12	3.12
Employee Costs (EBA)	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
General Rates	2.73	5.00	3.00	3.06	3.06	3.12	3.12	3.12	3.12	3.12
General Fees & Charges	4.55	5.00	5.00	5.06	5.06	5.12	5.12	5.12	5.12	5.12
Interest Rates	2.50	2.80	3.10	3.70	3.70	3.70	3.40	3.40	3.10	3.10
Operating grants and subsidies	2.25	2.25	2.50	2.50	2.50	2.75	2.75	2.75	2.75	2.75

Efficiency Targets %	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27
Employees	0.0	2.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Operational Goods & Services	1.0	5.5	3.5	2.0	0.0	0.0	0.0	0.0	0.0	0.0

Additional Amendments	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27
Anticipated efficiency savings		2,000								
Remove non recurrent revenue in base year (\$000s)		4,709	4,853	5,002	5,168	5,338	5,526	5,721	5,923	6,132
Add non recurrent 10 year operating revenue (\$000s)		1,136	1,136	1,136						
Remove non-recurrent operating expenditure from base year (\$000s)		10,930	11,322	11,728	12,156	12,596	13,060	13,542	14,041	14,559
Add non-recurrent 10 year operating expenditure (\$000s)		3,055	3,692	4,632	2,928	2,315	2,388	2,167	6,364	2,309

Water Business \$000s	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27
Water Access Revenue	18,296	18,488	18,681	18,877	19,067	19,258	19,451	19,646	19,843	19,982
Water Consumption Revenue	40,317	43,235	46,211	47,642	49,101	50,608	52,166	53,778	55,443	56,995
Wastewater Revenue	41,770	42,208	42,651	43,098	43,530	43,967	44,408	44,853	45,302	45,620
Employee Costs	8,200	8,499	8,809	9,136	9,470	9,822	10,186	10,564	10,956	11,329
Operational Goods & Services	51,081	54,792	58,588	60,755	62,972	65,279	67,669	70,145	72,710	75,142

2.2 Financial Sustainability Targets

Council continues to measure against more ratios than the legislative requirement to demonstrate its ongoing commitment to financial sustainability. Council has seven long standing performance measures and they are outlined in the table below. The targets and target ranges are set by Council and are reviewed annually to remain realistic but also 'stretch' in nature. Council also chooses to set targets for, measure and report against the interest coverage ratio as this was previously labeled as a measure of sustainability by the Department and provides the community with an understanding of the relationship between interest expense and interest revenue.

Each ratio is defined in the glossary and Council reports on its performance against both the target and the anticipated performance in the revised budget on a monthly basis.

Financial Stability Ratios	Target
Level of Dependence on General Rate Revenue (%)	Target less than 37.5%
Ability to Pay Our Bills - Current Ratio	Target between 1.1 and 4.1
Ability to Repay Our Debt - Debt Servicing Ratio (%)	Target less than or equal to 10%
Cash Balance \$M	Target greater than or equal to \$50M*
Cash Balances - Cash Capacity in Months	Target at least 3 months*
Longer Term Financial Stability - Debt to Asset Ratio (%)	Target less than or equal to 10%
Operating Performance (%)	Target greater than or equal to 15%*
Interest Coverage Ratio (%)	Target less than 5%*

*During the annual review of this Strategy, Council revised targets on four Financial Stability Ratios to reflect the changes in its operations. Council continues to be committed in setting stretch and relevant financial targets.

In addition to the ratios above, the *Local Government Regulation 2012* requires councils to measure and report against:

- asset sustainability ratio
- net financial liabilities
- operating surplus ratio.

Targets for these ratios are set by the Department of Infrastructure, Local Government and Planning and all are deemed to be long-term target ranges.

The ratios are defined in the glossary and Council reports on its performance against both the target and the anticipated performance in the revised budget on a monthly basis.

Measures of Sustainability	Target
Asset Sustainability Ratio (%)	Target greater than 90% (on average over the long-term)
Net Financial Liabilities (%)	Target less than 60% (on average over the long-term)
Operating Surplus Ratio (%)	Target between 0% and 10% (on average over the long-term)

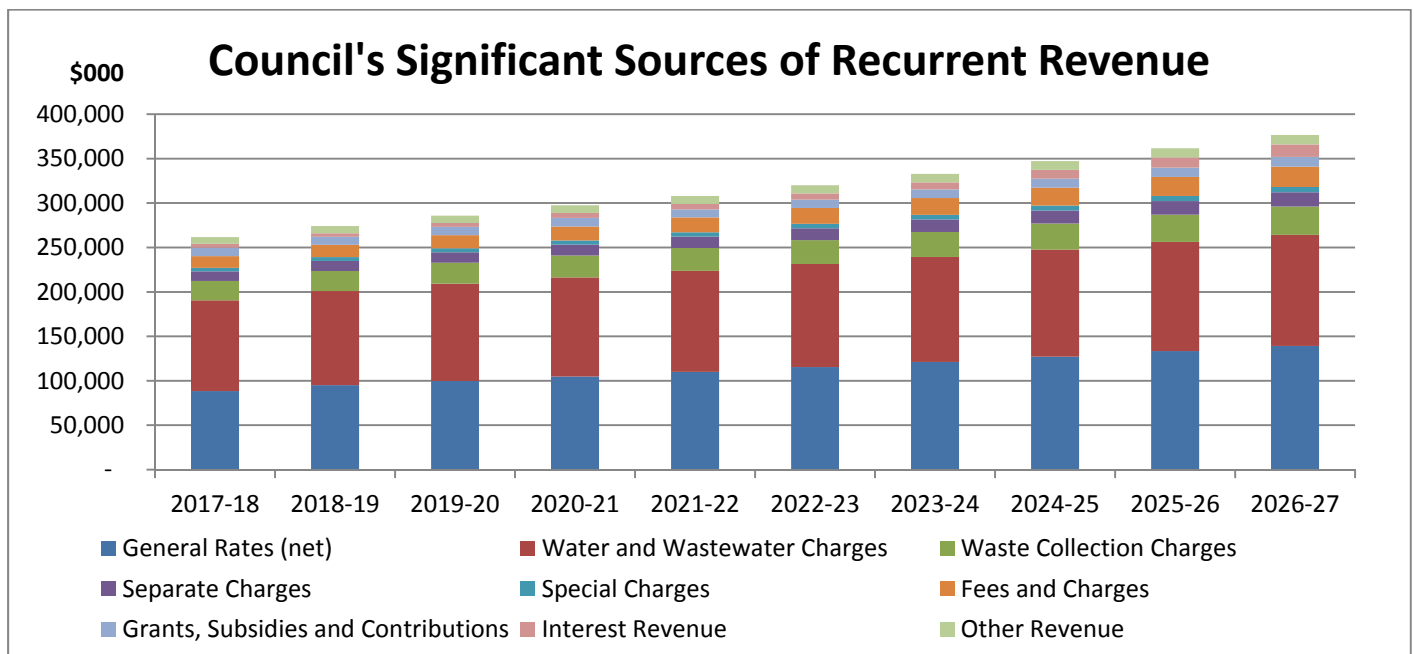
3. Revenue Management

3.1 Background

Council’s significant sources of recurrent revenue include:

- General Rates
- Water and Wastewater Charges (water access, water consumption and sewerage charges)
- Waste Collection Charges
- Environment, Landfill Remediation and Redland City SES Administration Separate Charges
- Canal and Lake Special Charges
- Fees and Charges
- Federal and State Grants, Subsidies and Contributions
- Interest on Investments
- Other Revenue (including sales of service and goods).

The following chart provides an analysis of the total recurrent revenue by source and identifies the proportion of revenue from each of those sources.



Of note, the increases in water revenues are largely driven by the increase in costs associated with the purchase of bulk water from the State Government.

In relation to the LTFF, the following operational revenue streams continue to be classified as those which will require close management attention in order to support the achievement of the financial sustainability targets:

- General Rates - risk that future increase in general rate may be less than RCC Blended CPI – Council is looking to diversify its revenue streams and ensure commercial opportunities forecast returns that support balanced or surplus budgets without excessive rate increases
- Federal and State grants and subsidies – whilst the previous indexation freeze on the Financial Assistance Grant (FAG) has been lifted for 2017-18 future government decisions around FAG levels remain a risk.

Council will continue to price its separate and special charges through comprehensive financial modelling that takes into consideration the associated costs, appropriate indices and the desired program of delivery. With respect to water, wastewater and waste collection modelling and pricing, please refer to the chapter on commercial opportunities. All other operational revenue streams are predicted to increase in line with adopted key assumptions and parameters as outlined above.

Council's significant capital funding streams include:

- Infrastructure Charges
- Federal and State Capital Grants and Subsidies
- Borrowings
- General Revenue.

In relation to the LTFF, the following capital funding streams will require continued management attention in order to support the achievement of the financial sustainability targets:

- Federal and State Grants and Subsidies – due to the potential for redirection of these funds
- Infrastructure Charges – due to the seasonality of development and difficulty in estimating charge. Council has established an Infrastructure Charges Team to address this risk
- Borrowings – to ensure affordability of borrowings to fund capital expenditure that is aligned to the Debt Policy.

3.2 Revenue Policy Statements

3.2.1 Revenue Policy Statement

The generation of an appropriate level of revenue to support the delivery of the corporate planning goals is an essential element of the Strategy. With respect to operational revenue streams, each year during the annual budget development process Council works towards a 'balanced budget' where total recurrent revenues meet or slightly exceed total recurrent expenses. Whilst this is a desirable position, in years of high volumes of intergenerational works or initial investment, Council will not pass through the total costs to the community, but will forecast an operating deficit. Throughout the financial year Council will then work tirelessly to improve on the adopted position to move back towards a balanced budget or operating surplus (projects completed ahead of schedule and budget, savings made through better procurement and contracting, efficiencies through better work practices).

Council will be guided by the following principles:

- **Accountability** — Council will be accountable to the providers of funds to ensure those funds are applied efficiently and effectively to satisfy the objective for which the funds were raised.
- **Transparency** — Council will be transparent in its revenue raising activities and will endeavour to use systems and practices able to be understood by the community.
- **Representation** — Council will act in the interests of the whole community in making decisions about rates and charges.
- **Sustainable financial management** — Council will ensure it manages revenue diligently and that the application of funds is founded on sustainable strategic objectives that result in timely and optimal investment in identified priorities.
- **Fairness** — while the rating legislation requires Council to use property valuations as the basis for raising rate revenue, Council will monitor the impact of valuation changes and moderate increases where possible.
- **Differentiation of categories** — Council will apply different rates to various categories of property that will reflect the particular circumstances of the categories and Council's policy objectives related to those categories.
- **Special needs and user pays** — Council will draw from various revenue sources to fund special needs including (but not necessarily limited to):
 - separate rates or charges for whole of community programs
 - special rates or charges for recovery of costs from beneficiaries
 - utility charges for specific services based generally on usage
 - statutory fees and charges in accordance with legislation, regulation or local laws

- commercial fees and charges where users can clearly be identified
- where practicable recovering credit card fees through a surcharge on credit card transactions.
- **Social conscience** — Council will apply a range of concessions (e.g. for pensioners and institutions) and will accommodate special circumstances where hardship can be demonstrated.

3.2.2 Investment Policy Statement

Council’s investment policy objective is to maximise earnings from authorised financial investments of surplus funds after assessing and minimising all associated risks in accordance with this strategy. Council’s current philosophy is to guarantee the capital value of investments.

In accordance with Council’s Investment Policy, Council has committed to the following:

- investing only in investments as authorised under current legislation
- investing only with approved institutions
- investing to facilitate diversification and minimise portfolio risk
- investing to protect the capital value of investments (balancing risk with return opportunities)
- investing to facilitate working capital requirements
- reporting on the performance of its investments on a monthly basis as part of the monthly financial reports to Council
- conducting an annual review of all investments and associated returns as part of the annual review of this strategy
- ensuring no more than 30% of Council’s investments are held with one financial institution, or one fund manager for investments outside of the Queensland Treasury Corporation (QTC) or the Queensland Investment Corporation (QIC) cash funds or Bond Mutual Funds.

3.3 Revenue Assumptions in the Long-Term Financial Forecast

With respect to revenue sources, the LTFF contains the following assumptions:

- increasing general rates in line with RCC Blended CPI or ABS CPI (Brisbane capital city) where possible and with the exception of 2018-19
- maintaining the retail and distribution component of water and wastewater charges at current levels in recognition of Council’s previous water pricing path which was designed to smooth prices resulting from planned major increases in the State Bulk Water Charge
- where possible and appropriate setting fees and charges such as waste collection on a full cost recovery basis with an appropriate level of return to Council in accordance with the current *Local Government Act 2009* and *Local Government Regulation 2012* requirements
- setting other fees and charges increases in line with the projected RCC Blended CPI increases
- seeking to maximise revenue from external grants and subsidies where possible
- seeking to increase the level of commercial returns and broaden commercial opportunities where practical adopting the QGSO (mid series) growth forecast from 2018-19 for the remaining life of the strategy.

3.4 Key Risks, Issues and Mitigation Strategies

3.4.1 Revenue and Pricing Key Risks, Issues and Mitigation Strategies

The Strategy has identified the following opportunities and risks in relation to revenue and pricing which have been assessed in accordance with Council’s adopted Enterprise Risk Management framework.

Opportunity	Likelihood	Consequence	Rating
Council diversifies its revenue streams to reduce the dependence on general rates	Possible	Medium	Medium

Investment income increases beyond forecast due to higher cash balances and rate increases	Likely	Low	Medium
Council receives additional funding from State and Federal Governments as a result of recruiting a dedicated resource	Likely	Low	Medium
Council's Activity Based Costing project will provide more granularity for cost recovery fees	Likely	Low	Medium
To support economic development and business growth through master planning of key precincts; incentives/stimulus packages; trade and investment attraction; and development and implementation of action plans for key industry sectors identified in the Redland City Economic Development Framework 2014-2041.	Likely	Low	Medium
The city will see increased growth in commercial properties to provide more rates, utilities and fees revenue from these property types	Likely	Low	Medium

Risk	Likelihood	Consequence	Rating
Potential financial impact of further water reform will have on Council	Possible	Major	High
Potential reduction in service delivery due to insufficient funding from external parties	Almost Certain	Medium	High
Fees and Charges take up is reduced under 'user pays' pricing model	Almost Certain	Medium	High
Future and historic infrastructure charges do not fully meet LGIP requirements	Possible	Major	High
Water usage patterns have an adverse impact on revenues beyond current forecasts	Possible	Medium	Medium
Ageing population increases burden on pensioner remissions	Likely	Low	Medium
General rate increases continue to increase on par with ABS or RCC Blended CPI	Likely	Low	Medium
Predicted population growth does not materialise	Rare	Low	Low

Risks are events or situations that may or may not arise depending on the success or otherwise of any actions that are put in place to mitigate, reduce or transfer the risk.

In order to mitigate the above risks or explore the opportunities, the following projects and actions progress across Council:

- continue to enhance monthly cash management forecasting using the corporate Finance System in order to increase returns on investments when interest rates are low; signal issues (if applicable) relating to cash-flow and continue to reduce borrowings
- consider moving towards rolling forecasts to improve future estimates and increase the frequency of reviewing indices, parameters and assumptions
- continues to review the existing Service Level Agreements (SLAs) and Activity Based Costing (ABC) methodologies to ensure:
 - full cost recovery is reflected in pricing for Council’s commercialised business units; and
 - appropriate pricing for Council’s cost-recovery based and commercial fees and charges
- further develop Council’s grants management process – continue strong relationships with state and federal stakeholders to explore opportunities in sourcing available monies and support to business areas to ensure external funding sources are considered every time to reduce the burden on the current and future ratepayers
- investigate and measure the potential impacts further water reform and state bulk water pricing may have on Council’s financial performance
- continue to consider other commercial opportunities in addition to Council’s wholly owned subsidiary Redland Investment Corporation that may reduce Council’s reliance on income streams from water and wastewater.

3.4.2 Investment Key Risks, Issues and Mitigation Strategies

The Strategy has identified the following opportunities and risks in relation to investments management which have been assessed in accordance with Council’s adopted Enterprise Risk Management framework.

Opportunity	Likelihood	Consequence	Rating
Opportunities around strategic investments - see commercial opportunities chapter	Possible	Severe	Extreme
Interest revenues continue to exceed interest expenses due to high cash balances and debt reduction	Almost Certain	Medium	High
Appropriately term-diversified investment portfolio results in additional revenue	Likely	Low	Medium

Risk	Likelihood	Consequence	Rating
Constrained cash reserve balances exceed cash balances at the end of a financial year	Possible	Low	Medium
Interest rates significantly below benchmark resulting in lower returns	Unlikely	Low	Low
Council's net debt position deteriorates as cash balances reduce quicker than debt balances	Unlikely	Low	Low

Risks can be described as things that may or may not arise depending on the success or otherwise of any actions that are put in place to mitigate, reduce or transfer the risk.

In order to mitigate the above risks or explore the opportunities, the following projects and actions progress across Council:

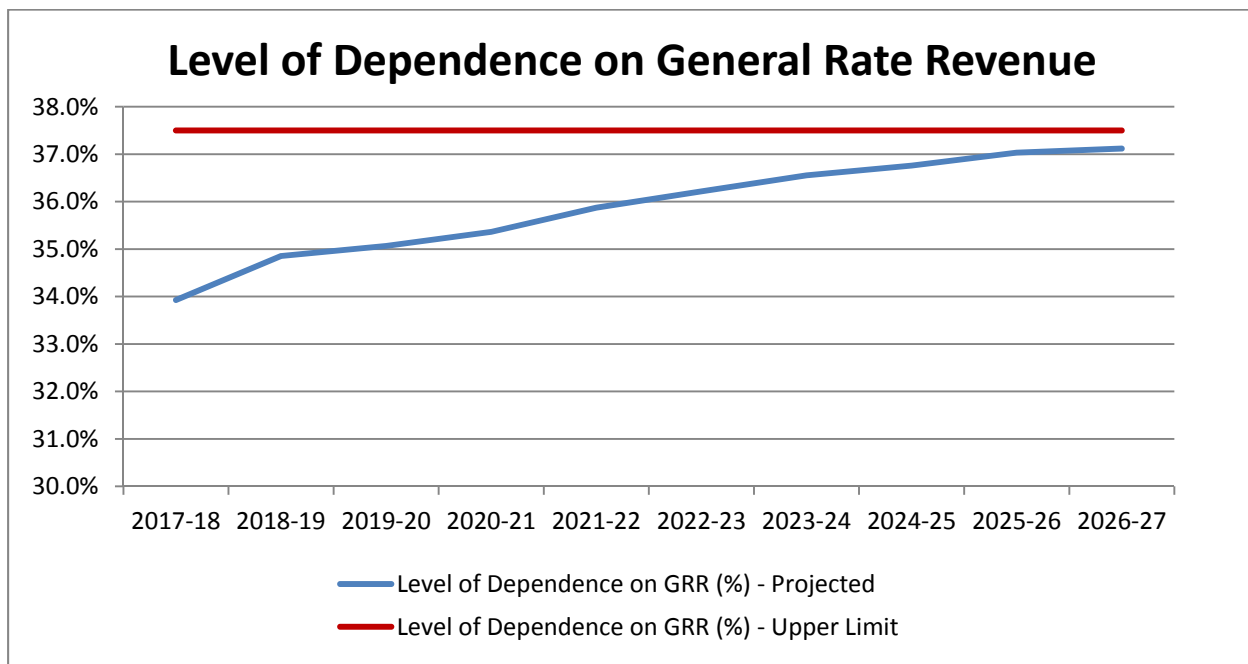
- continued review of investment returns and consideration of options in times of low interest rates – Council’s returns on investments consistently exceed the Bloomberg AusBond Bank Bill index (BAUBIL) industry benchmark

- regular reviews of constrained cash reserves balances and recommendations to Council to utilise constrained funds or extinguish the reserves as appropriate
- continued support organisation-wide to review funds held in trust (off balance sheet), managing accordingly (refund where applicable or transfer to Council assets if appropriate and in accordance with legislative requirements).

3.5 Key Performance Information

The following graph shows how the indicator performs over the life of the Strategy compared to the adopted target. As indicated by the ten year financial forecast statements and outputs, it is forecast that we will be under the target for the level of dependence on general rate revenue under the current assumptions.

This ratio provides Council and the community with a signal to whether diversification of the revenue streams is required.



4. Assets Management

4.1 Background

Council holds a range of assets including cash and cash equivalents, accounts receivable, investments property, investments in other entities, work in progress and property, plant and equipment.

Council is responsible for provision of a diverse range of services to meet community needs and expectations. A significant number of these services are provided through infrastructure and other non-current assets (referred to as property, plant and equipment). Council owns, manages, maintains and creates assets that are valued in the order of \$2.5 billion.

In continuing to provide these asset-based services, Council continues to overcome the following challenges:

- decreasing availability and increased competition for funds
- population growth pressures and changing demographics directly influencing the quantity and type of assets (and services) required
- the continuous requirement to renew the infrastructure in place that helps to deliver services
- escalation in the quantity and complexity of related reporting demanded by business regulators, statutory bodies and other levels of government.

In relation to the Long Term-Financial Forecast, the following asset and services management issues have been identified as ones which will require continued management attention in order to support the achievement of the financial sustainability targets:

- capital expenditure will be prioritised towards asset renewals before asset upgrades or the creation of new assets
- performance of Asset Sustainability Ratio – due to not meeting the Department’s target for the life of the Strategy. Council remains committed to funding all asset renewal requirements and moving this long term measure upwards towards the target zone. Council is moving towards including additional indicators to provide a more balanced view of the asset management financial position
- asset Category Definitions and granularity of reporting – to ensure that accurate expenditure is identified for renewal capital projects
- condition of Asset Base – strengthen understanding of remaining useful lives to ensure a true prediction of assets life cycle
- valuation and Depreciation Methodologies – to ensure the optimisation of depreciation cost allocation.

4.2 Asset and Services Management Policy Statement

Council’s policy objective or goal is to meet a required level of service in a way that is financially sustainable through the

- creation
- acquisition
- operation
- maintenance
- renewal; and
- disposal

of assets to provide for present and future customers and communities.

4.3 Asset and Services Management Guidelines

The Strategy has adopted the following guidelines in relation to asset and services management:

- Asset and Services Management Plans will drive borrowing decisions
- identification, scoping and completion of renewal projects in the ten year capital program will continue to be prioritised (formalised policy since 2014)
- the integration of asset and services management plans and budgets is effected to ensure that whole-of-life asset and services costs are captured in order to understand the implications of the achievement of long term financial sustainability.

Council's policy is designed to provide guidance in the implementation and improvement of corporate asset and services management processes and seeks to achieve the following outcomes:

- identify the key activities, roles and relationships associated with the implementation of an overarching asset management philosophy
- establish and communicate corporate responsibilities for the ownership, control, accountability and reporting of assets
- reinforce that assets should only be created, maintained, renewed or replaced in accordance with Asset and Service Management Plans
- help in meeting legislative compliance and associated risk management including financial reporting requirements and corporate governance
- highlight how our integrated asset management information systems and reporting tools support asset management activities and can provide a high standard of policy and decision support
- guide development of reliable systems and asset information that will allow for accurate financial forecasting and planning for sustainable service delivery
- identify how asset management processes integrate with corporate and operational planning, budgetary and reporting practices
- link individual departmental asset management activities with our overall community vision and corporate goals
- classify actions that will improve knowledge of existing asset inventories, asset condition and related performance
- support ongoing improvements to existing Asset and Services Management Planning and corresponding financial forecasting, planning and reporting.

4.4 Key Risks, Issues and Mitigation Strategies

The Strategy has identified the following opportunities and risks in relation to asset and service management which have been assessed in accordance with Council's adopted Enterprise Risk Management framework.

Opportunity	Likelihood	Consequence	Rating
Review of depreciation methodology to ensure current approaches are still reflective of the pattern of consumption	Almost Certain	Medium	High
Review of Portfolio Management Office continues to improve the governance around operational and capital projects	Almost Certain	Medium	High
Further work undertaken with respect to minimising whole of life costing - support to asset managers with long-term projections	Likely	Medium	High
Outputs from the ASMPs drive the ten year capital program and annual budget	Almost Certain	Medium	High
Asset management system developments generate improved information for recording, reporting, long-term financial forecasting and better asset management practices	Likely	Medium	High
Council's infrastructure planning and charging team improves the correlation between trunk infrastructure and financial strategy outcomes	Almost Certain	Medium	High
Council's Capital Works Prioritisation Policy improves performance in asset KPIs	Possible	Medium	Medium
Risk	Likelihood	Consequence	Rating
Significant failure of critical infrastructure leads to financial stress	Possible	Major	High
Service level of assets are not at the level required	Almost Certain	Medium	High
Insufficient strategic planning for renewals and maintenance may lead to an infrastructure backlog and large scale unplanned capital renewals	Likely	Medium	High
Material misstatement of financial statements due to non-capitalisation of assets	Rare	Major	Medium
Increasing public liability claims for injuries in public places and council owned or controlled facilities	Rare	Medium	Low
Increasing legal action for discrimination arising from inability to access council facilities and non-compliance of the Disability Discrimination Act	Rare	Medium	Low

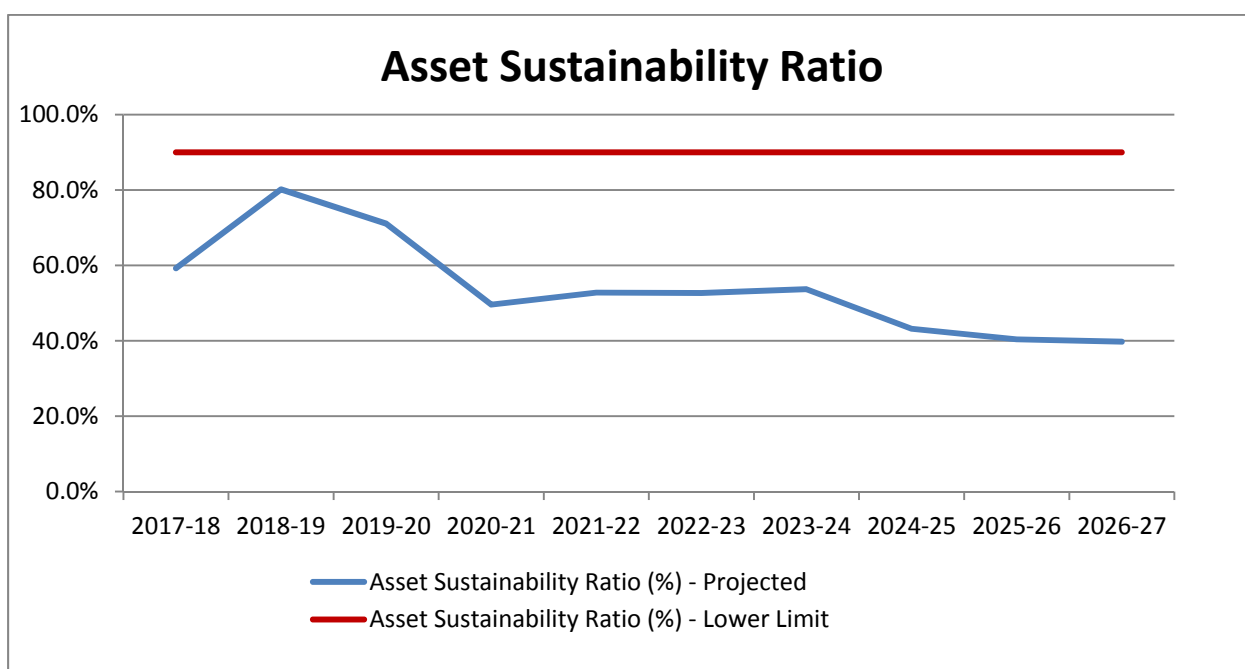
Risks are events or situations that may or may not arise depending on the success or otherwise of any actions that are put in place to mitigate, reduce or transfer the risk.

In order to mitigate the above risks or explore the opportunities, the following projects and actions progress across Council:

- Asset Management – to establish an Council-wide response to asset management driven by the Executive Leadership Team (ELT)
- ongoing additional development of asset and service management plans in accordance with statutory requirements, business needs and agreed service levels
- further development on a condition based depreciation methodology if appropriate
- continuation of an Infrastructure Charges Team to ensure Council is maximising opportunities for recovery of appropriate costs with respect to trunk infrastructure
- implementation of the Portfolio Management Office (following a comprehensive review and restructure) and associated processes – maintaining governance, accountability and deliverability over operational and capital projects
- improved financial asset management and integration of asset planning with budgeting and forecasting – supported with improvements in the asset management system
- developing a complete understanding of the remaining useful lives of our asset base.

4.5 Key Performance Information

The asset sustainability ratio target is ‘an average over the long-term’. Council has adopted a Capital Works Prioritisation Policy that requires expenditure on renewals before new asset creation– this should improve Council’s performance against the ratio. The current ten year capital program and depreciation forecasts result in the following graph:

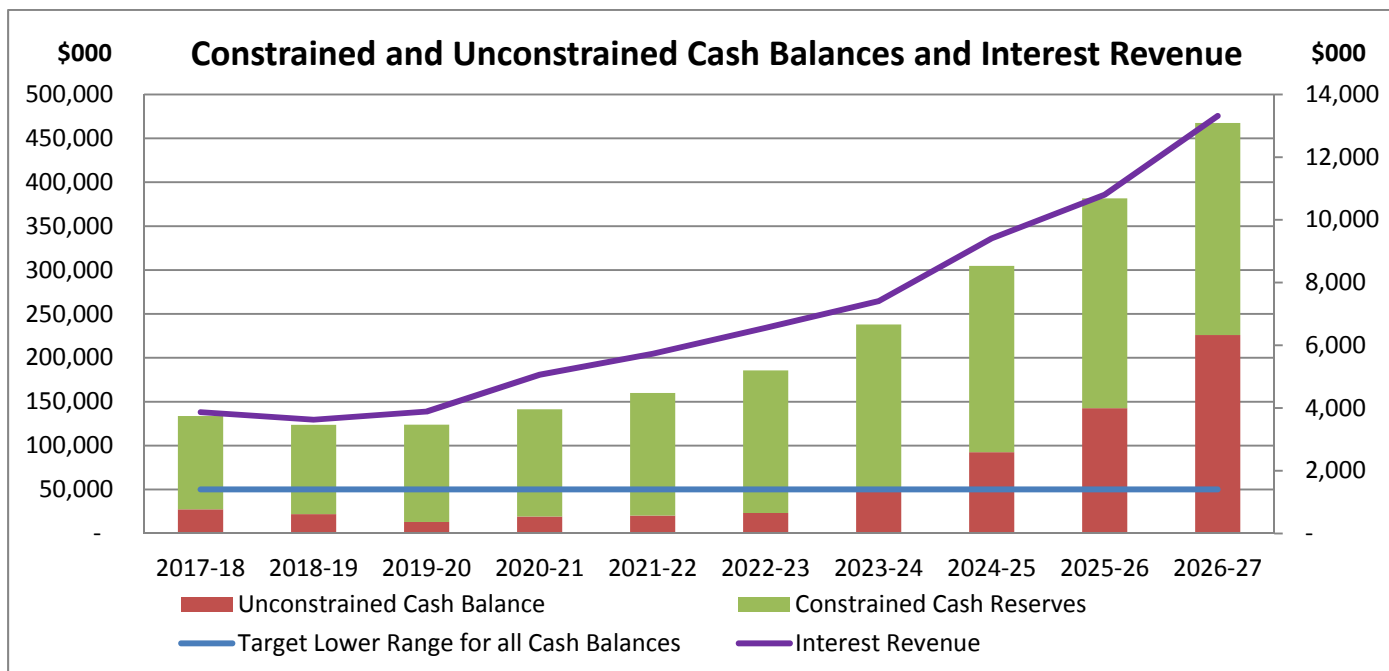


Council holds considerable cash balances and during the term of this strategy, Council considers its risk appetite and policy position with respect to investment of surplus funds. To maximise returns on investments, officers invest or withdraw funds on a daily basis to keep minimal balances in the transaction account. The performance of Council’s investment account is reported to the community on a monthly basis and is regularly reviewed to ensure opportunities are maximised and risks are minimised.

In recent financial years, emphasis has been placed on local governments to ensure constrained cash reserves are fully cash-backed. Reserves are a subset of community equity and sit alongside retained earnings. Whilst retained earnings can be utilised for general expenditure, reserves are ring-fenced for particular purposes. The requirement

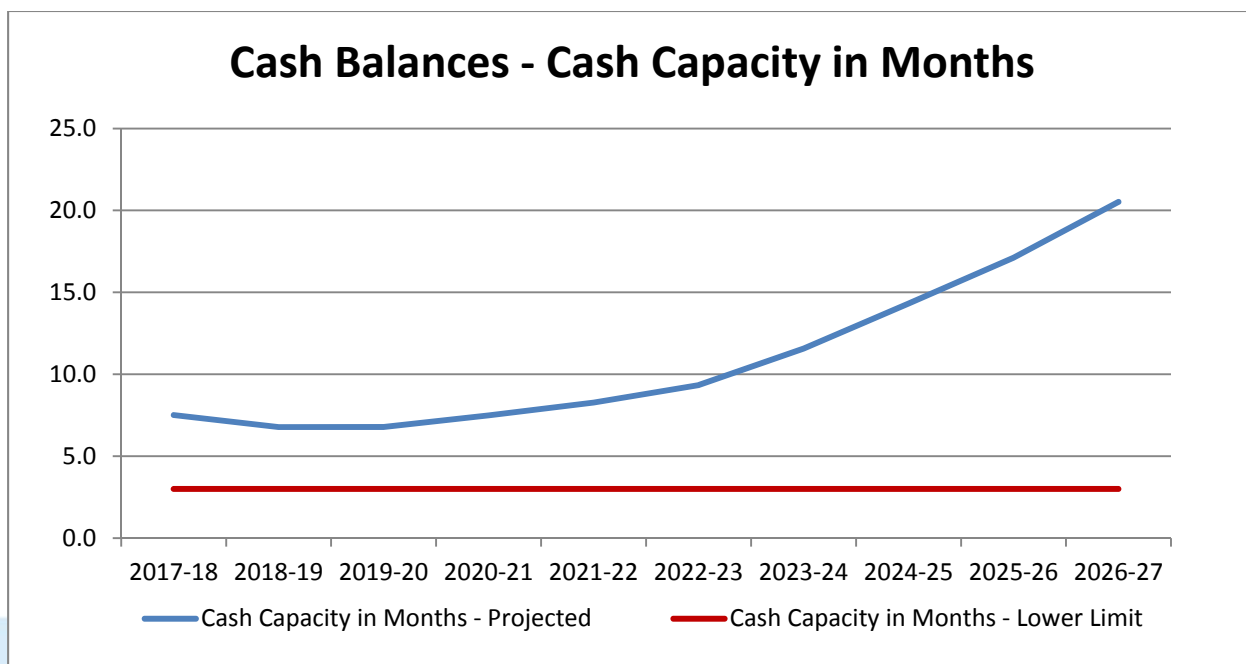
to ensure all reserve monies are fully cash-backed has also created an opportunity for Council to annually review its reserves to ensure the constraining of cash is still in the community's best interests.

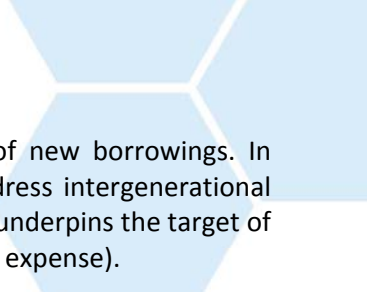
Traditionally, the main source of interest revenue resulting from the investment of cash balances has been through the Queensland Treasury Corporation (QTC). The following chart provides an analysis of the projected interest revenue over the life of the Strategy and available cash balances that those returns are based on. The total cash balance is broken down into constrained (reserves) amounts with the balance being unconstrained.



In relation to the ten year financial model the following investment income and expenditures continue to be monitored:

- Cash flow forecasting – improvements in the budgeting, forecasting and particularly phasing performance of managers will be a key requirement in the coming financial years and may be enhanced with the introduction of rolling forecasts
- Cash management – regular reviews of debtors, creditors and payroll processes to ensure the community's cash is being utilised in the most efficient manner
- Institutional investment – due to the likelihood of increased returns by diversifying the institutions that are invested in and the terms of those investments where possible.





Council continues to prioritise the use of existing cash balances and reserves in favour of new borrowings. In accordance with Council's debt policy new borrowings are only considered where they address intergenerational equity and asset or risk management issues. Council levies rates on a quarterly basis and this underpins the target of holding at least three months of cash payments to suppliers and employees (including interest expense).

Significant increases in cash balances projected in the latter years of this strategy are largely the result of unspent capital funding as a result of:

- asset renewals expenditure that is well below accounting depreciation charges
- capital revenues including infrastructure charges and capital grants and subsidies which currently exceed non-renewal capital expenditure projections.

Asset accounting and asset management planning processes are currently under review as part of Council's Asset Management Project. Furthermore Council's recently adopted Local Government Infrastructure Plan (LGIP), which identifies significant infrastructure requirements, will be fully incorporated in future Asset Service Management Plans. Ultimately the cash balances in later years will be reduced through identification of future necessary infrastructure and capital works.

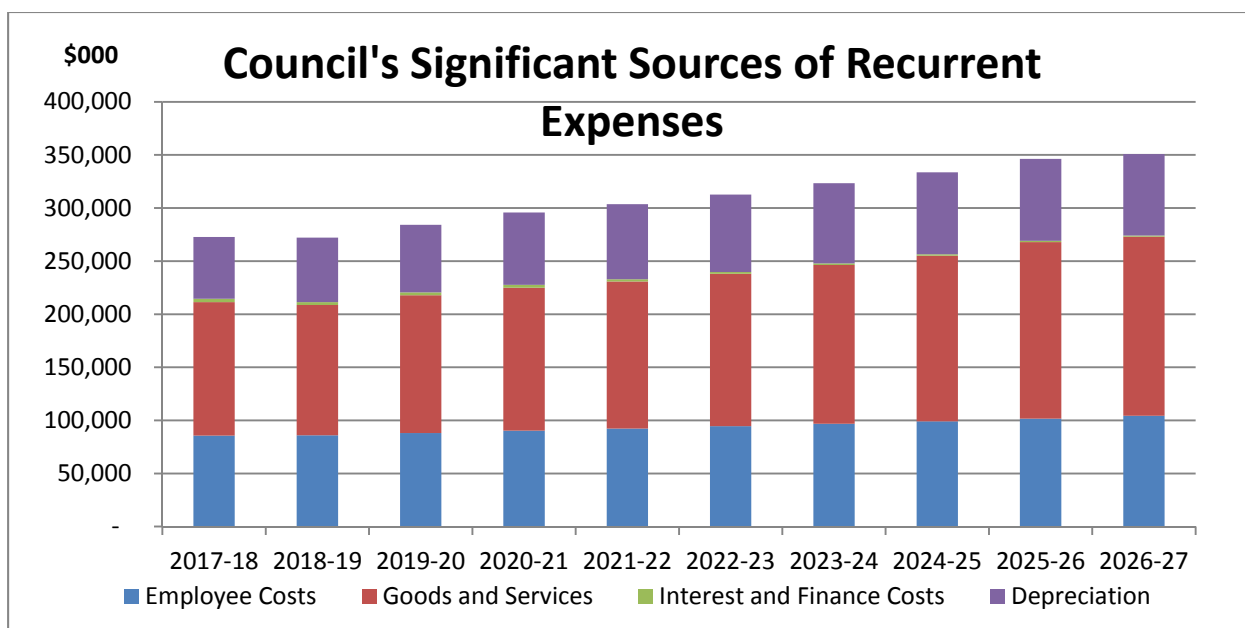
5. Expenditure Management

5.1 Background

Council's significant sources of operational expenses include

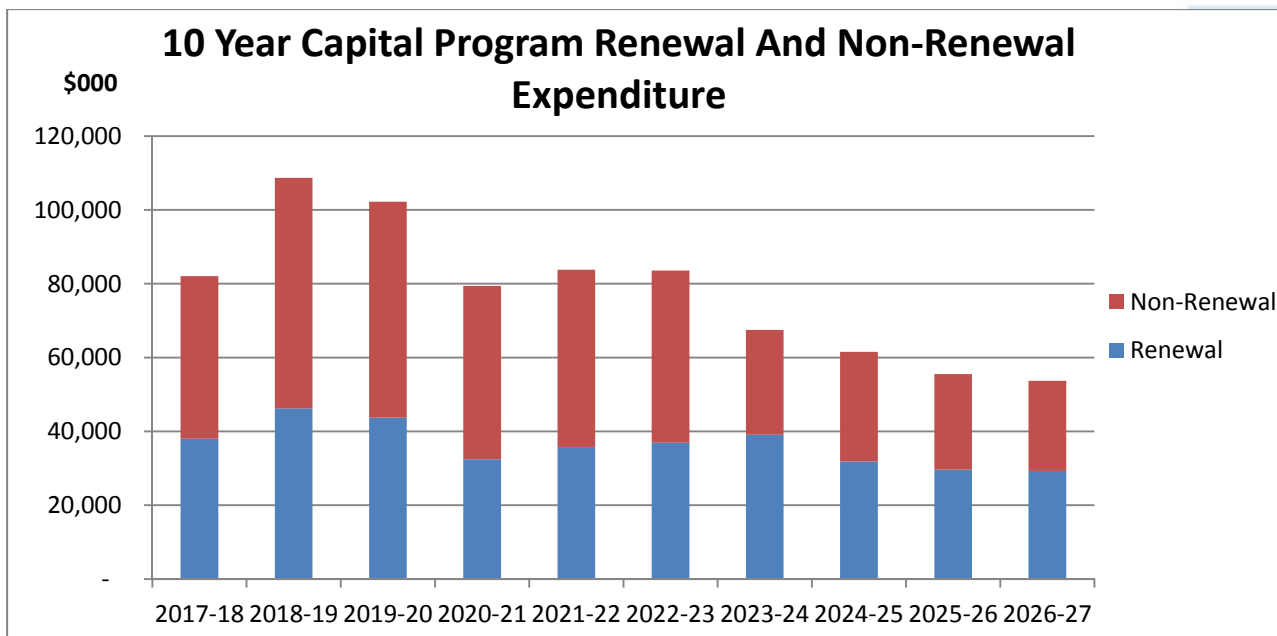
- employee costs
- goods and services
- interest and finance costs
- depreciation
- other expenses (including community service obligations and subsidies).

The following chart provides an analysis of the total operating expenses by source and identifies the proportion of revenue from each of those sources.



Of note, the above increase in the projection of goods and services is significantly influenced by the increase and pass through costs associated with the purchase of bulk water from the State Government.

In addition to the previous graph, capital expenditure on planned renewal and non-renewal projects are undertaken over the life of the Strategy. The following chart provides a break up of this spending type in the projected ten year capital program and the expenditure split is underpinned by Council's Capital Works Prioritisation Policy - 'maintain existing infrastructure – 'renewal' before 'upgrade' or 'new' work. Council's comprehensive asset project will also ensure ASMPs continue to determine expenditure on assets and renewal works are only undertaken when assets require renewing and not to improve performance against a financial ratio. The project will also consider the merits of condition based depreciation which may further support the forecasting of renewal spend, in place of the current straight line depreciation approach adopted by Council.



Due to the risks and assumptions in operational revenues mentioned in the previous chapter, the following expenditure streams have been identified as ones which will require continued management attention in order to support the achievement of reaching an operating surplus:

- employees – to continue to critically review the cost of management and staff, including temporary staff and agency colleagues to ensure activities are resourced in the most efficient and effective manner
- goods and services – to critically review the timing and cost of discretionary operational projects
- goods and services – to lower and continue to review operational activity expenditure, building on proven industry best practice in addition to implementing efficiencies where practicable (Lean Thinking Methodologies and reduction of Fringe Benefits Tax for example)
- interest expense and finance costs – Council continues to make annual debt repayments to reduce interest expense and works with treasury service providers to control finance costs
- depreciation – due to the requirement to optimise depreciation charges based on condition assessment rather than straight line methodology.

The following capital expenditure items will require ongoing management attention in order to support the achievement of the financial sustainability targets:

- programing an optimal, affordable and deliverable capital spend over the LTFF, in particular in years 1 to 5
- ensuring the correct level of renewal capital expenditure is programed in alignment to Asset and Service Management Plans and underpinned by the principles of the Capital Works Prioritisation Policy
- Federal and State Grants and Subsidies – due to the potential for redirection of these funds
- infrastructure charges – due to the seasonality of development and difficulty in estimating charge. Council has established an Infrastructure Charges Team to address this risk
- borrowings – to ensure affordability of borrowings to fund capital expenditure that is aligned to the Debt Policy.

5.2 Expenditure Management Policy Statement

Operational and capital expenditure management to support the delivery of corporate goals will be an essential element of the Strategy.

The focus of expenditure management is therefore clearly the primary mechanism by which we intend to achieve financial sustainability over the life of the Strategy.

5.3 Expenditure Assumptions in the Long-Term Financial Forecast

The Strategy has adopted the following approach in relation to expenditure management which may be used in combination to achieve targets of financial sustainability:

- efficiency targets are built into the operational goods and services line item although these efficiencies could be sourced from reducing operational expenditure or conversely increasing operational revenues
- the employee base is not forecast to grow over the life of the model. The Enterprise Bargaining Agreement (EBA) has been used for price increases associated with all employee costs
- continually improve services with an emphasis on efficiency and cost recovery – Council is constantly looking to reduce costs by delivering services ‘faster, better and cheaper’
- applying more rigorous purchasing controls to minimise goods and services costs over time, through the future adoption of a suitable procurement model, plans and initiatives for improved procurement efficiencies
- over time providing a more strategic approach to contracts, requiring a rigorous and transparent suitability assessment against the quadruple bottom line, emphasising waste elimination, efficiency and continuous improvement
- restricting the total size of its capital program based on priority needs relating to renewal works, affordability and deliverability
- identifying, scoping and prioritising upgrade and expansion projects in the ten year capital program in accordance with Council’s Capital Works Prioritisation Policy.

5.4 Key Risks, Issues and Mitigation Strategies

The Strategy has identified the following opportunities and risks in relation to expenditure which have been assessed in accordance with Council’s adopted Enterprise Risk Management framework

Opportunity	Likelihood	Consequence	Rating
Improving project management processes results in reduced costs and risks, enhanced processes, better prioritisation and benefits realisation management	Likely	Medium	High
Improved procurement practices in line with relevant legislation	Almost Certain	Medium	High
Continued review of activity based costing methodologies to drive efficiencies in processes	Almost Certain	Medium	High
Continued improvements in the asset accounting space to ensure assets are recorded and depreciated accurately	Almost Certain	Medium	High
Full rollout of lean methodology to provide services faster, better, cheaper	Likely	Medium	High
Improved control of consultants and temporary staff to manage increasing costs	Likely	Low	Medium

Improved leave management resulting in reduced costs

Likely

Low

Medium

Risk	Likelihood	Consequence	Rating
Failure to reflect whole of life costs of services in forecasting	Likely	Medium	High
Reduction in service delivery due to cost shifting from other tiers of governments	Likely	Medium	High
Ineffective planning of increases to service levels leads to increased costs	Likely	Medium	High
Staff turnover and keeping skill levels up to the market expectations with required levels of training	Possible	Medium	Medium
Future financial sustainability is impacted by failure to achieve operational ratios	Possible	Medium	Medium
Legislation requires local governments to report more and audit scopes are increased	Possible	Low	Medium
Society becomes more litigious and legal expenses will increase	Possible	Low	Medium

Risks are events or situations that may or may not arise depending on the success or otherwise of any actions that are put in place to mitigate, reduce or transfer the risk.

In order to mitigate the above risks or explore the opportunities, the following projects and actions progress across Council:

- continued business process reviews and service level review projects – to undertake robust reviews of our services to determine the optimum level of efficiency and effectiveness
- further development of a Lean Thinking Methodology and process
- Council-wide response to asset management driven by the Executive Leadership Team (ELT) via the Asset Management Project
- implementation, following the finalisation of the comprehensive review of the Portfolio Management Office and associated processes – maintaining governance, accountability and deliverability over operational and capital projects.

The following risks continue to be ‘watched’ before mitigation projects are initiated:

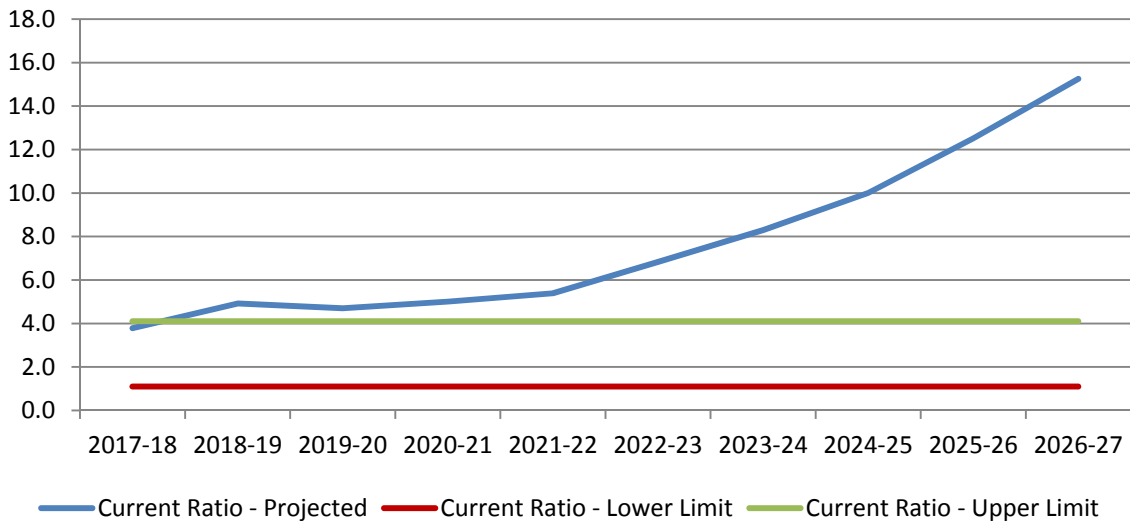
- potential for government cost shifting
- increased burden on expenditure from Canal estates
- striking a balance between intergenerational projects (with initial upfront investments) and returning operating surpluses in consecutive years.

5.5 Key Performance Information

The current ratio is a good indicator of Council’s liquidity and ability to meet short term obligations.

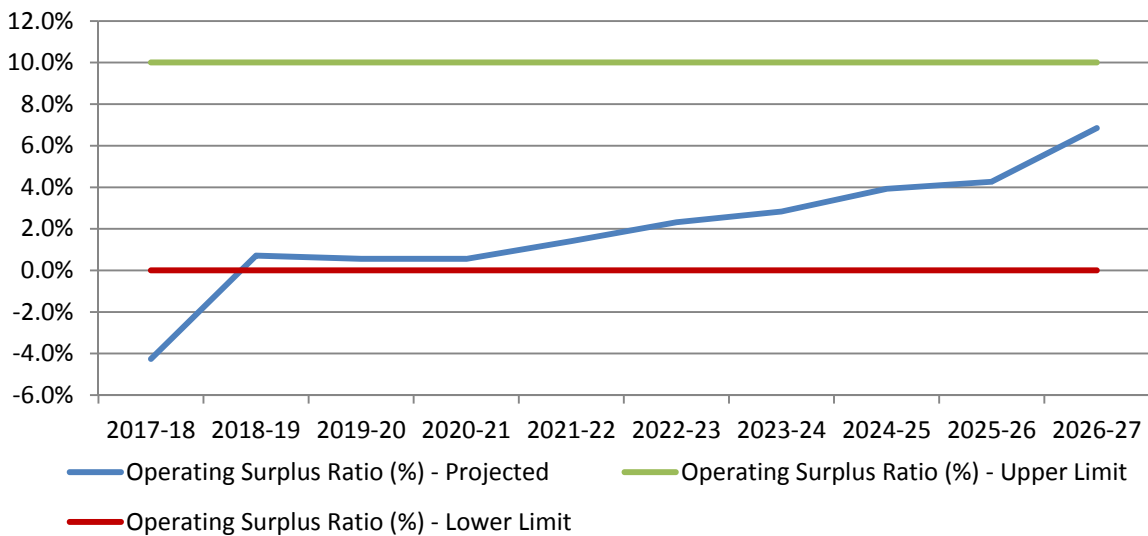
If the current ratio is too high over a sustained period, this may indicate the Council may not be efficiently using its current assets or its short-term financing facilities and may also indicate problems in working capital management. However, it should be noted that cash balances used in this ratio include significant constrained cash balances, from infrastructure charges, which are held in reserve.

Ability to Pay our Bills - Current Ratio



The operating surplus ratio is a measure of how recurrent revenues cover recurrent expenditures (including interest expense and depreciation). The following graph outlines the forecast operating surplus ratio over the ten years in the financial forecast:

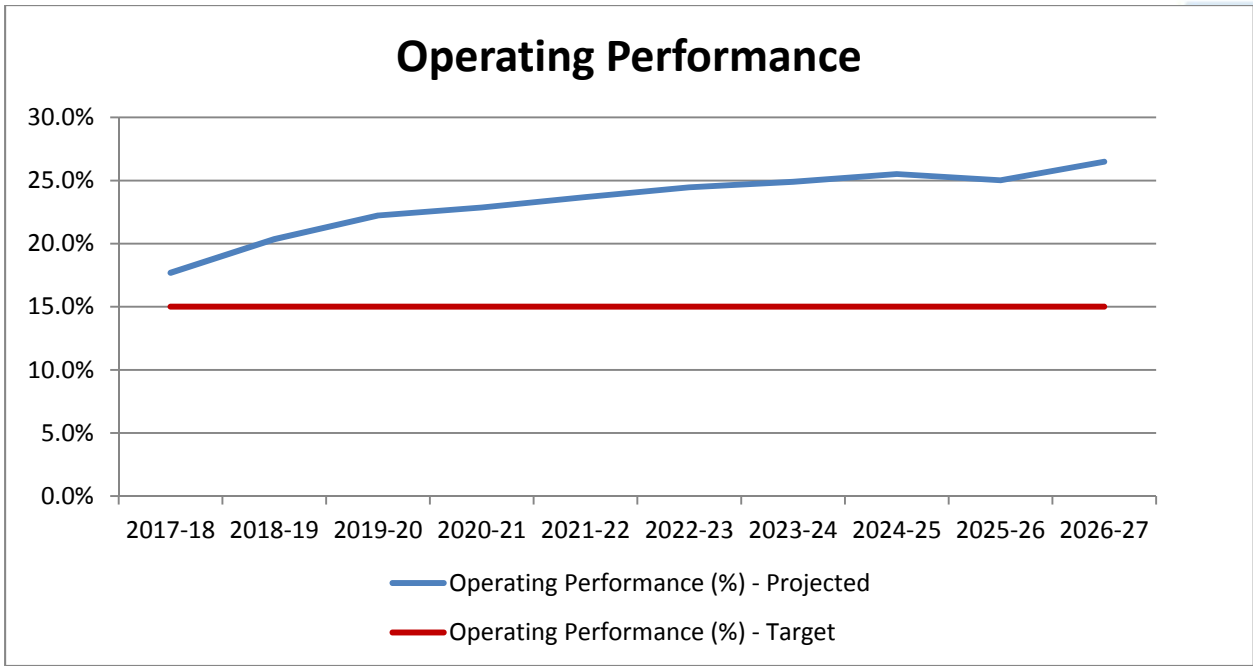
Operating Surplus Ratio



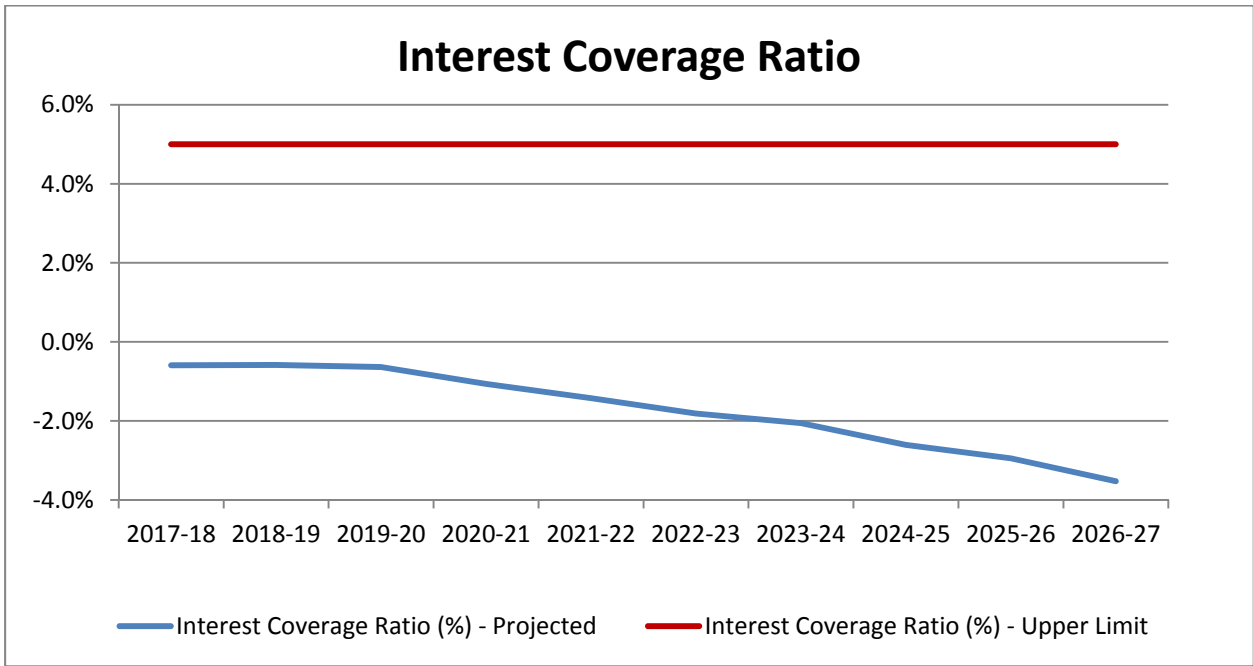
Council's operating performance can also be measured on a cash basis (as opposed to the accrual basis above). Cash from operations comprises:

- receipts from customers
- payments to suppliers and employees
- interest revenue; and
- borrowing costs.

Council's cash flow cycle during the financial year is impacted by the non-reciprocal nature of rates revenue although this is not seen in the long-term financial forecast as the rating cycle aligns to the financial year.



The Operating Performance Ratio measures net cash from operations as a percentage of total cash operating revenues. The target is set by Council and the ratio has been meaningful in previous years when Council had focussed on operating cash flows over investing or financing cash flows. In recent years, Council has looked to shift the burden from ratepayers and diversify its portfolio with the creation of a wholly owned subsidiary Redland Investment Corporation (RIC). Returns from RIC are classified as investing and not operating and this shift in policy position has in the main impacted on the net cash from *operations*. Following the Local Government elections in 2016, the strategy and its key performance indicators have been reviewed and the target for the operating performance ratio has been reduced from 20 per cent to 15 per cent in view of the above.



The interest coverage ratio is a measure that outlines the percentage of recurrent (operating) revenue that is utilised for net interest. The Interest Coverage Ratio is less than zero when interest revenue is greater than interest expense.

6. Liabilities Management

6.1 Background

Council recognises several liabilities on its balance sheet including employee provisions, landfill remediation provision, borrowings and accounts payable. Council's largest liability in dollar terms is its borrowings.

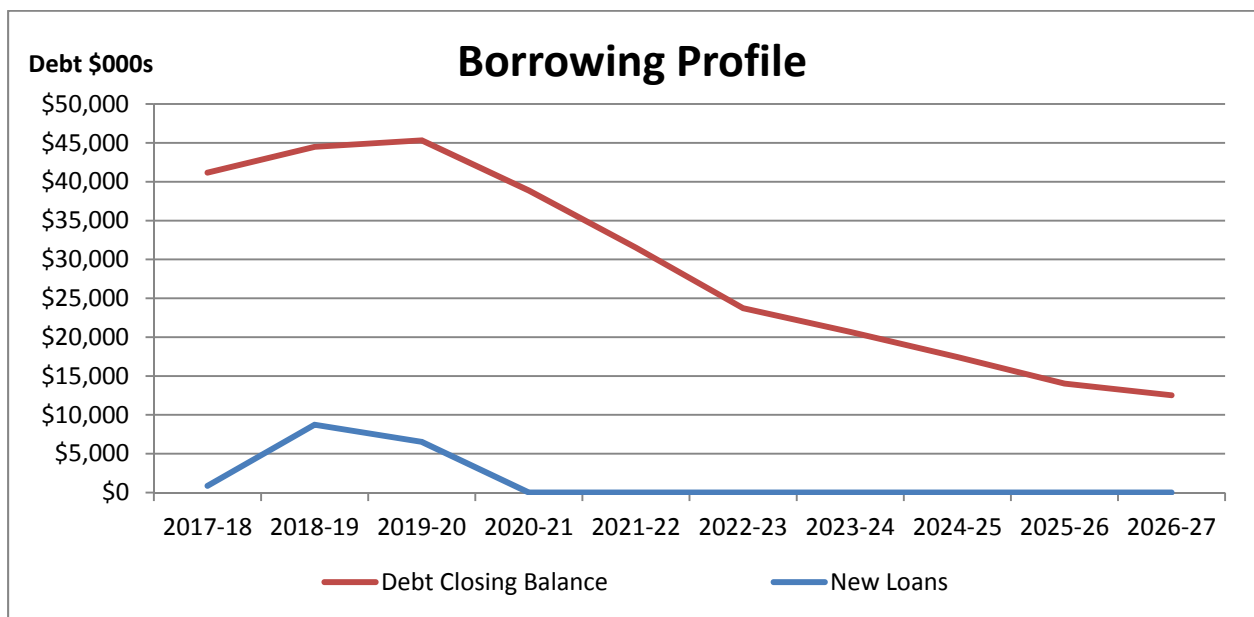
Council borrows from Queensland Treasury Corporation for works in one or more of the following three areas:

- risk management
- asset management
- intergenerational projects (projects with associated assets of 25 years or more useful life).

Council holds debt for different categories of works and borrows for periods between two and 20 years. Council's debt is recorded in the financial management system at book value and officers hold regular reviews to ensure the book rates and the repayment amounts remain appropriate to repay the debt over the original term.

Historically, debt was repaid *quarterly* in advance to reduce interest expense although from the 14-15 financial year Council adopted the policy statement to *annually* prepay the debt service amounts providing sufficient cash balances existed. Council continues to hold the policy position of reducing the community's debt when cash balances are sufficient enough to fund works without increasing liabilities and this annual prepayment further reduces the interest expense associated with the borrowings. As debt was borrowed when interest rates were higher, currently the cost of debt is higher than the returns on investments.

The following chart illustrates Council's current risk appetite to reduce debt balances over the life of this financial plan although a review is undertaken of this policy position on an annual basis when updating the debt policy and this strategy.



In relation to the ten year financial model, debt management will be monitored to ensure affordability and support the achievement of the financial sustainability targets. Management attention will continue in the following areas:

- capital project prioritisation in conjunction with Council's Capital Works Prioritisation Policy – due to the requirement to be able to identify capital projects that have the ability to be debt funded
- net debt position – Council has adopted the policy position to utilise cash balances and constrained cash reserves where applicable and appropriate although is mindful of the impacts on the net debt position
- interest risk exposure – due to the requirement to minimise exposure to interest rate fluctuations
- only borrowing when necessary – Council has limited new borrowings forecast in the life of the strategy due to healthy cash balances and the desire to utilise constrained cash reserves over debt. Council frequently reviews its borrowing requirements and can change this policy position to suit business and community needs in line with the borrowing application timeframes of the Department of Local Government, Community Recovery and Resilience.

The second largest liability on Council's balance sheet is the landfill rehabilitation provision. Council has an obligation to maintain the closed landfills in the city and the liability is calculated from a ten year model that forecasts the future works. The calculation to determine the provision is carried out in accordance with the *Australian Accounting Standards Board (AASB) 137 – Provisions, Contingent Liabilities and Contingent Assets*.

Council also accounts for the annual leave and long service leave benefits that will be required to be paid out to officers following seven years' service. The annual calculation to determine this provision is in accordance with *AASB 119 Employee Benefits*.

6.2 Liabilities Management Policy Statements

6.2.1 Debt Policy Statement

Council's debt policy objective is to ensure the sound management of Council's existing and future debt after assessing and minimising all associated risks in accordance with this strategy.

6.2.2 Landfill Rehabilitation Policy Statement

Council levies a Landfill Remediation Separate Charge and its policy position is to commit to long-term funding for the remediation of all closed landfills and manage financial, safety and environmental risks to meet statutory requirements and wider community benefit.

6.2.3 Employee Benefits

With respect to employee provisions, Council complies with the Australian Accounting Standards and ensures a liability is recognised for employees' services. Of note, annual leave is classified as a payable and long service leave is recorded as a provision.

6.3 Liabilities Management Policy Guidelines

The Strategy has adopted the following approaches in relation to debt management:

- actual borrowings are subject to the maintenance of approved financial ratios and targets
- borrow only where the interest and debt principal repayments can be serviced
- borrowings will only be for capital works, never recurrent expenditure
- effectively manage its risks, and ensure risks undertaken are reasonable and necessary
- effectively manage its exposure to unfavourable interest rate changes
- council will continue to underpin debt with specific jobs and work programs that have been undertaken in the same financial year and will not use debt for general funding purposes
- regularly engage QTC for independent advice on financial sustainability.

With respect to landfill rehabilitation provision, Council considers the following:

- environmental monitoring, site investigations, minor works, maintenance, design and major capping works are included in the programs for closed landfill rehabilitation
- economies of scale will be considered in addition to cross Council capital and operational planning
- all expenditure from the separate charge will be within scope, i.e. for closed landfill rehabilitation
- risk reduction and legislative compliance will form the basis for expenditure decisions.

6.4 Key Risks, Issues and Mitigation Strategies

The Strategy has identified the following opportunities and risks in relation to liabilities management which have been assessed in accordance with Council’s adopted Enterprise Risk Management framework.

Opportunity	Likelihood	Consequence	Rating
Improved processes around financing of capital projects results in optimisation of borrowings	Likely	Medium	High
Technology improvements, economies of scale or efficiencies reduce the costs associated with closed landfill rehabilitation	Possible	Medium	Medium
Improved management of Annual Leave and Long Service Leave reduces liabilities	Likely	Low	Medium

Risk	Likelihood	Consequence	Rating
Asset management planning identifies a growing infrastructure backlog that requires debt funding	Likely	Medium	High
Accumulation of contingent liabilities not covered via self- insurance	Unlikely	Medium	Medium
Interest rates increase significantly over the ten years and future loans cost significantly more	Possible	Medium	Medium
Net debt turns unfavourable due to cash balances being utilised faster than debt is repaid	Possible	Low	Medium
Council establishes a risk appetite to extinguish debt before the end of the loan term generating a market value realisation cost	Unlikely	Low	Low
Reduced ability to repay borrowing costs and early repayment of debt	Unlikely	Low	Low

Risks can be described as things that may or may not arise depending on the success or otherwise of any actions that are put in place to mitigate, reduce or transfer the risk.

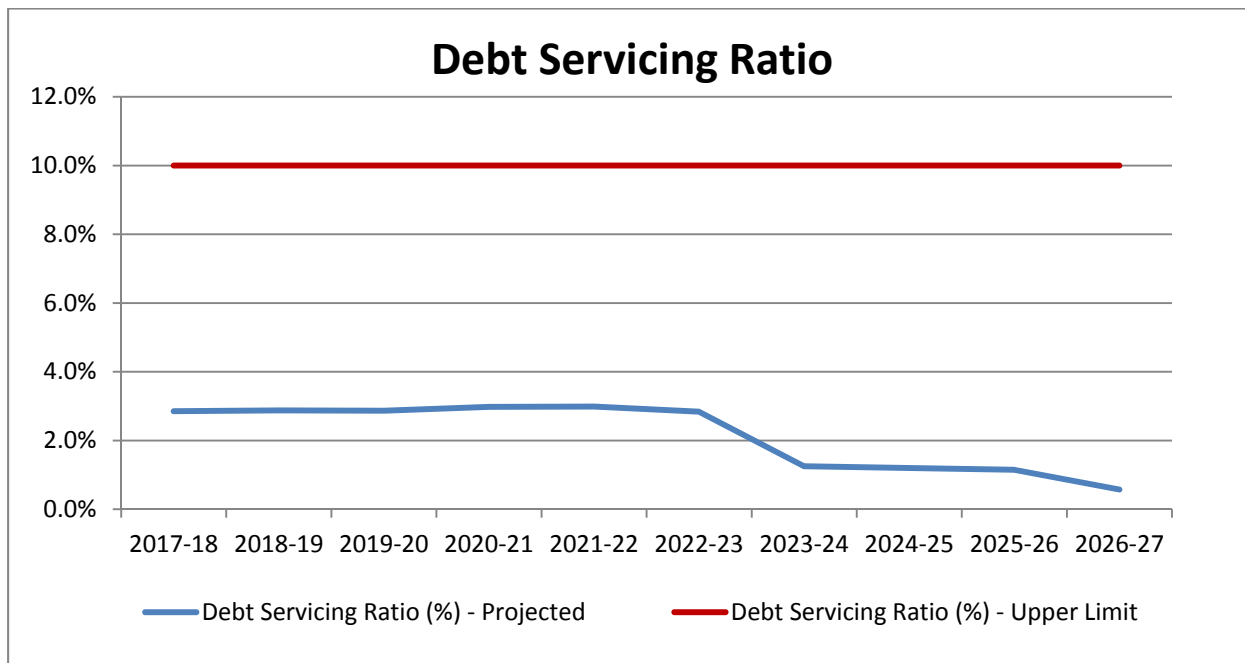
In order to mitigate the above risks or explore the opportunities, the following projects and actions continue across Council:

- Council will review its ten year capital program simultaneously to its annual review of the financial strategy. The ten year capital program will align to the requirements of the Capital Works Prioritisation Policy and the

long-term financial forecast will then determine whether borrowing is required for jobs either of an risk management, asset management or intergenerational nature

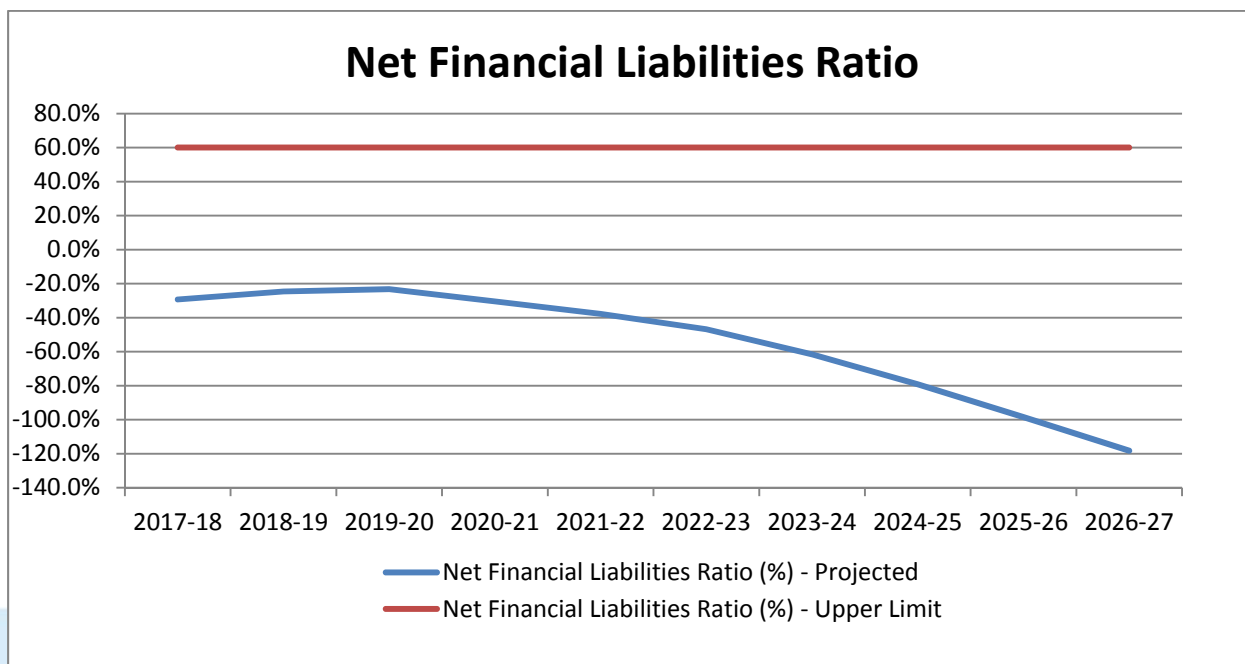
- further consideration will be given to capitalise interest expense – identification of qualifying assets
- Council will continue to work with QTC and request credit/sustainability reviews or similar where practicable to ensure current budgeting, forecasting and financing assumptions and parameters are reasonable.

6.5 Key Performance Information

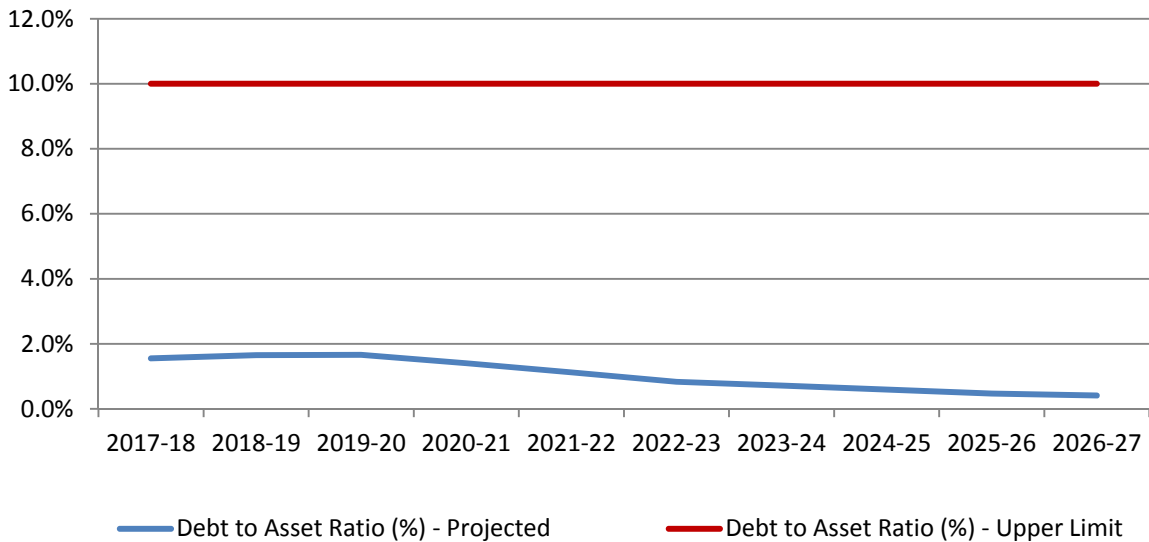


The above graph illustrates Council can clearly cover the principal and interest payments associated with borrowings. In recent years, Council has utilised surplus cash as a preference over increasing liabilities on the community’s balance sheet.

The following chart evidences Council’s ability to fund its net financial liabilities from recurrent revenues. Council’s balance sheet is very healthy with respect to working capital (current assets – current liabilities) as seen in an earlier chapter. The net financial liabilities ratio also considers the non-current liabilities in addition to current liabilities and subtracts the current assets before considering this amount as a percentage of total operating revenue.



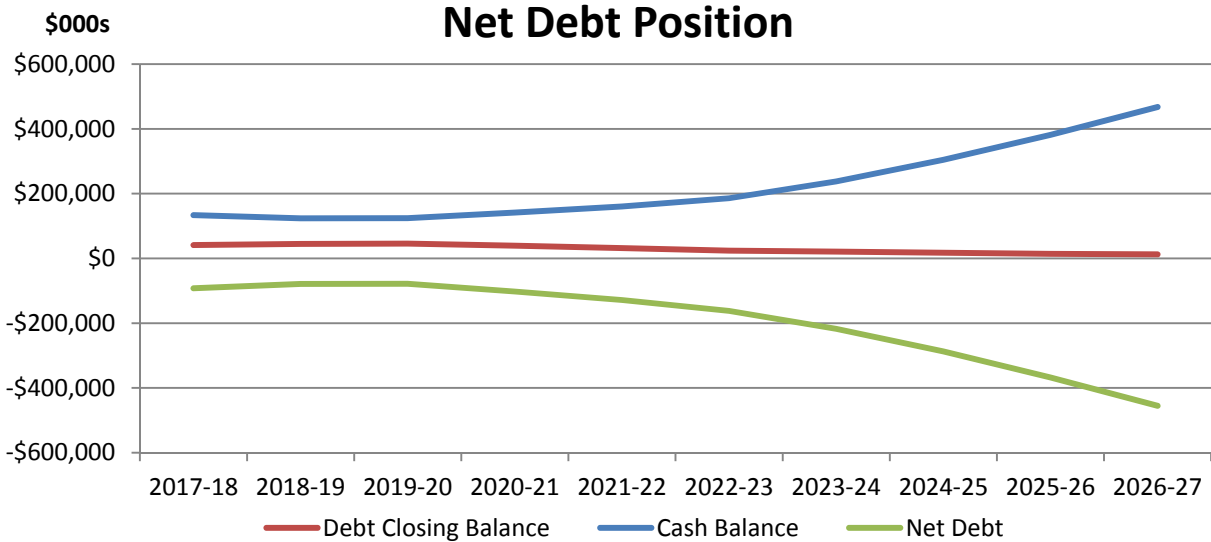
Debt to Asset Ratio



Council's asset base is in the order of \$2.5 billion dollars and debt is decreasing substantially over the long-term forecast.

In addition to the aforementioned ratios and key performance indicators, Council is aware of its net debt position. Net debt is calculated as total debt (current plus non-current) minus cash and cash equivalents. The net debt measure is a factor in the QTC sustainability reviews and is stated as a risk above due to Council's commitment to utilise surplus cash balances and constrained cash reserves. If debt exceeds cash at any time, this is a signal although not necessarily a major concern provided Council can still service the debt.

Net Debt Position



7. Equity Management

7.1 Background

Community equity on Council's Statement of Financial Position comprises:

- asset revaluation surplus
- retained earnings (profits from previous years)
- constrained cash reserves.

As mentioned previously, constrained cash reserves are monies that have been received for a particular purpose and can be from sources including special charges, developer contributions or grants, contributions or donations.

7.2 Equity Management Policy Statements

Council's utilisation of the asset revaluation surplus is in accordance with the Australian Accounting Standards.

Council holds the following policy position with respect to reserves:

- funds are only restricted for current or future planned expenditure
- reserves will not exceed cash balances at the end of each financial year.

7.3 Equity Management Policy Guidelines

The Strategy has adopted the following approaches in relation to equity management:

- community equity will always be budgeted to grow from one year to the next, even in the case of one off operational deficits – i.e. when operating deficits are forecast, capital revenue streams will be sourced to ensure community equity continues to grow
- expenditure will be funded from grants and subsidies and/or reserves before unrestricted cash and borrowings are considered.

8. Implementation and Linkage

8.1 Background

Council reviews its Long-Term Financial Forecast at least annually in accordance with the *Local Government Regulation 2012*. Typically, the long-term financial strategy is implemented for year one through the annual budget development process. The 2017-2027 financial Strategy has been updated as part of the 2017-18 annual budget adoption to ensure the key performance indicators and measures of sustainability are still within acceptable levels prior to budget adoption. Following annual budget adoption, the ten year forecast is also updated following each formal budget review to ensure understanding of in-year decisions on the long-term sustainability of Council.

8.2 Implementation and Linkage

As mentioned previously, Council’s Financial Strategy and Long-Term Financial Forecast are elements within our broader Financial Management System that includes the:

- Corporate Plan
- Long Term Asset and Service Management Plans (ASMPs)
- Annual Budgets
- Operational Plans
- Financial Policies
- Ten Year Capital Program (input to the long term financial forecast).



The implementation of each element of the strategy is through the broader financial management system. Council utilises its key financial policies to implement strategic direction in the asset, debt, investment, procurement, revenue and capital works sectors.

We will implement the Strategy:

- over ten years to ensure that the Strategy objectives can be achieved in a financially sustainable way and that these can be delivered in an effective and efficient manner
- through the delivery of operational and capital programs which are aligned with Corporate Plan objectives. Through the Portfolio Management Office, significant capital and operational projects will be subject to rigorous business cases and prioritisation to ensure that the alignment is applied consistently before they are included in future spending plans
- by continuing with rating reform which is provided in a separate policy document, however the intent is to:
 - ensure that the rating system is simplified and is understood by the community
 - that the revenue policy reflects the capacity of the property to generate revenue for owners
 - limiting increases in residential rates generally in line with the Consumer Price Index (CPI)
- through continued integration between asset management and procurement planning with financial planning which will ensure that spending on community assets will be clearly defined and in accordance with sound asset management and procurement practices
- by adhering to a sustainable borrowing policy which may see increases in affordable borrowings over the medium-term aimed at supporting capital spending in accordance with the Strategy objectives.

8.3 Implementation Control and Issues

From an operational perspective, the implementation of the strategy is an opportunity to unite the organisation in its financial management. The Operational Leadership Group (middle and senior managers) meets frequently to review performance against financial targets and discuss congruence between operational works and strategic goals.

Council utilises scorecards to monitor performance against many strategies, required outcomes from the financial strategy are included in these scorecards. Council also continuously (through its monthly financial reports, formal budget reviews and associated variance analysis, financial workshops and Audit Committee):

- challenges assumptions within the strategy
- reviews the financial stability and measures of sustainability targets
- reviews the key performance indicators for appropriateness
- benchmarks performance against comparable local governments.

Council continues to implement business intelligence software which will provide budget managers and owners with another tool to assess performance against the strategy.

With respect to issues, Council continues to review its Activity Based Costing (ABC) methodologies and Service Level Agreements (SLAs). These two fundamental areas ensure connection between operational decisions and strategic intent. Additionally, Council is cascading financial targets further down the organisation to ensure entity level targets and line items are achieved in an efficient manner and not through 'across the board' reductions where practicable. Each budget development process is iterative by nature to ensure the final position is financial sustainable. Through better costing, SLAs, target cascade and business intelligence improvements, the number of iterations should decrease to drive efficiencies in the way Council implements its financial strategy.

9. Commercial Opportunities

9.1 Background

Every year as part of its budget development process, Council reviews its Revenue Policy. The current policy highlights the overarching position we presently hold:

In order to minimise price increases on residents through the General Rate, Council is committed to exploring additional or alternative revenue streams through the establishment of business activities under the National Competition Policy framework where this is appropriate and in accordance with policy. In doing this the following principles will be considered:

- *The adoption of a business activity is to ensure that the creation of a competitive environment will encourage Council to better identify and specify what it actually does and why.*
- *The determination of the standard and quality of each business activity required based upon community/customer expectations and achieving best value for money irrespective of whether the service is delivered by an internal or external provider.*
- *By concentrating upon outcomes rather than processes, service specification is likely to encourage innovation and new solutions to meeting the needs and expectations of the community and customers.*

9.2 Policies associated with Commercial Businesses

Council maintains the current policies to support the decision making process with respect to commercial businesses:

- application of Dividends and Tax Equivalent Payments
- Dividend Policy – Business Activities
- Competitive Neutrality Complaint Process
- Community Service Obligation Policy.

Industry specific policies include but are not limited to:

- application of Water Charges
- application of Wastewater Charges
- Trade Waste Policy.

9.3 Redland Investment Corporation

Council is currently in the process of strengthening its financial position, as well as seeking ways to minimise rate increases for ratepayers. In 2015, Council established Redland Investment Corporation (RIC), an independent company set up with the objective to investigate and create alternative streams of revenue for Council. The ownership of a number of assets has been transferred from Council to RIC since this time. The projected financial returns to Council from RIC are included in the financial strategy as follows:

Long-Term Financial Forecast	2017-18 \$000s	2018-19 \$000s	2019-20 \$000s	2020-21 \$000s	2021-22 \$000s	2022-23 \$000s	2023-24 \$000s	2024-25 \$000s	2025-26 \$000s	2026-27 \$000s
RIC Returns	2,200	2,500	2,625	2,756	2,894	3,038	3,190	3,350	3,517	3,693

9.4 Existing Commercial Opportunities

Council currently has two commercial business units, namely:

- Redland Water
- RedWaste.

The two units adhere to the requirements of the *Local Government Act 2009*, the *Local Government Regulation 2012* and the Local Government Tax Equivalents Regime (LGTER) in addition to heads of power relevant for their particular industries. Financial accounting, budget development and reporting for the commercial business units considers the Code of Competitive Conduct, Competitive Neutrality Principles, Pricing Provisions, Community Service Obligations (subsidies) and also Full Cost Pricing in addition to the standard considerations undertaken by officers and Councillors.

During each annual budget development process, specific workshops are allocated to the commercial businesses where the financial modelling and outputs (financial statements and long-term price paths) are considered in detail alongside the aforementioned statutory requirements. Additionally, each commercial business unit compiles an Annual Performance Plan.

Council’s budget adoption and formal reviews outline the impacts to the two commercial businesses through the inclusion of operating and capital funding statements at the commercial business level. Council’s long-term financial modelling at entity level includes specific parameters and assumptions for the commercial businesses to ensure congruence and alignment in financial management.

In addition to the above commercial opportunities, Council has a wholly owned subsidiary, named Redland Investment Corporation Pty Ltd (RIC). RIC was established to identify alternative revenue sources and new business opportunities for the Redlands community. The entity also manages some of Council’s underutilised land with an objective to improve the use or gain best value for these assets that do not meet the Redland Open Space Strategy or the Redlands 2030 Community Plan. RIC also has in place a service level agreement with Council to act as the preferred commercial consultant for the Priority Development Area (PDA) projects. RIC operates under the *Local Government Act 2009* and the *Corporations Act 2001*.

With respect to the Priority Development Areas in Cleveland and Redland Bay, the Walker Group has been appointed the preferred partner for both areas. Both Cleveland (Toondah Harbour) and Redland Bay (Weinam Creek) were designated Priority Development Areas by the Queensland Government with the desired outcome to transport, tourism and businesses within Redland City.

9.5 Key Risks, Issues and Mitigation Strategies

Opportunity	Likelihood	Consequence	Rating
Revenue streams for Council that reduce price increases on residents through general rates	Likely	Medium	High
Demand to live in Redland City - official government modelling anticipates by 2061 the population will grow from 22.7 million (2012) to 48.3 million	Likely	Medium	High
Reduction of maintenance costs on idle assets - surplus land currently has a maintenance cost but does not generate revenue	Likely	Low	Medium

Risk	Likelihood	Consequence	Rating
Reputation Risk - Council selling land that the community would like to retain	Possible	Medium	Medium
Current forecasts of gain on sale of developed land may not eventuate due to changes in market conditions	Unlikely	Low	Low

Risks may or may not arise depending on the success or otherwise of any actions that are put in place to mitigate, reduce or transfer the risk.

In order to mitigate the above risks or explore the opportunities, the following projects and actions continue across Council:

- Council will continue to demand prudence and efficiency in all decisions made by its existing commercial businesses Redland Water and RedWaste
- Separate operating and capital funding statements will continue to be produced for Redland Water and RedWaste, to track performance against forecasts and budgets
- Council will be represented at the Redland Investment Corporation Board meetings to ensure forecast returns from RIC to Council remain realistic
- RIC will submit quarterly reports to Redland City Council General Meetings track performance against expectations.

10. Appendices

10.1 Long-Term Financial Forecast Statements

LONG-TERM FINANCIAL FORECAST - PROJECTED STATEMENT OF COMPREHENSIVE INCOME										
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
Recurrent revenue										
Rates, levies and charges	227,186	239,109	249,111	257,940	267,149	276,741	286,721	297,115	307,918	318,111
Fees and charges	13,048	13,882	14,770	15,723	16,738	17,821	18,973	20,200	21,507	22,898
Rental income	839	864	890	917	945	975	1,005	1,037	1,069	1,102
Interest received	4,361	4,062	4,346	5,540	6,226	7,077	7,951	9,975	11,395	13,936
Investment returns	2,200	2,500	2,625	2,756	2,894	3,039	3,191	3,350	3,518	3,694
Sales revenue	3,823	3,938	4,056	4,180	4,308	4,442	4,581	4,724	4,871	5,023
Other income	684	705	726	748	771	795	820	846	872	899
Grants, subsidies and contributions	9,497	9,005	9,315	9,669	8,890	9,257	9,662	10,085	10,526	10,986
Total recurrent revenue	261,639	274,066	285,838	297,474	307,921	320,147	332,904	347,331	361,676	376,648
Capital revenue										
Grants, subsidies and contributions	33,013	36,738	36,219	33,608	35,122	36,425	37,916	40,993	43,103	39,246
Non-cash contributions	3,213	3,209	3,279	3,349	3,422	3,496	3,580	3,666	3,745	3,826
Total capital revenue	36,226	39,947	39,498	36,958	38,544	39,921	41,496	44,659	46,848	43,072
TOTAL INCOME	297,865	314,013	325,336	334,432	346,464	360,067	374,400	391,990	408,524	419,721
Recurrent expenses										
Employee benefits	85,677	86,035	88,153	90,282	92,382	94,568	96,807	99,101	101,714	104,333
Materials and services	125,787	122,642	129,656	134,609	138,434	143,568	149,621	156,071	166,274	168,714
Finance costs	3,112	2,773	2,837	2,712	2,179	1,630	1,470	1,299	1,118	1,050
Depreciation and amortisation	58,200	60,676	63,606	68,223	70,595	72,962	75,560	77,225	77,156	76,760
Total recurrent expenses	272,775	272,127	284,252	295,826	303,590	312,728	323,459	333,697	346,262	350,857
Capital expenses										
Loss on disposal of non-current assets	289	(108)	138	237	334	(182)	254	353	21	492
Total capital expenses	289	(108)	138	237	334	(182)	254	353	21	492
TOTAL EXPENSES	273,064	272,018	284,390	296,063	303,924	312,546	323,713	334,050	346,283	351,349
NET RESULT	24,801	41,994	40,946	38,369	42,541	47,521	50,687	57,940	62,241	68,372
Other comprehensive income/(loss)										
Items that will not be reclassified to net result										
Revaluation of property, plant and equipment	-	-	-	-	-	-	-	-	-	-
TOTAL COMPREHENSIVE INCOME/(LOSS)	24,801	41,994	40,946	38,369	42,541	47,521	50,687	57,940	62,241	68,372

LONG-TERM FINANCIAL FORECAST - PROJECTED STATEMENT OF FINANCIAL POSITION

	Year 1 2017-18 \$000s	Year 2 2018-19 \$000s	Year 3 2019-20 \$000s	Year 4 2020-21 \$000s	Year 5 2021-22 \$000s	Year 6 2022-23 \$000s	Year 7 2023-24 \$000s	Year 8 2024-25 \$000s	Year 9 2025-26 \$000s	Year 10 2026-27 \$000s
Current assets										
Cash and cash equivalents	133,650	123,736	123,919	141,390	160,029	185,683	237,907	304,657	381,702	467,491
Trade and other receivables	25,805	21,987	22,858	23,768	24,559	25,482	26,374	27,453	28,501	29,508
Inventories	678	678	678	678	678	678	678	678	678	678
Non-current assets held-for-sale	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	5,448	7,050
Other current assets	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122
Total current assets	166,533	152,802	153,856	172,237	191,666	218,243	271,360	339,188	418,452	506,850
Non-current assets										
Investment property	1,054	1,054	1,054	1,054	1,054	1,054	1,054	1,054	1,054	1,054
Property, plant and equipment	2,483,228	2,535,071	2,576,424	2,590,835	2,607,428	2,621,486	2,616,916	2,604,836	2,585,875	2,564,845
Intangible assets	1,215	563	1,075	1,204	1,217	1,262	1,332	1,386	1,283	1,481
Other financial assets	73	73	73	73	73	73	73	73	73	73
Investment in other entities	5,961	5,961	5,961	5,961	5,961	5,961	5,961	5,961	5,961	5,961
Total non-current assets	2,491,531	2,542,721	2,584,587	2,599,127	2,615,733	2,629,836	2,625,337	2,613,310	2,594,246	2,573,414
TOTAL ASSETS	2,658,064	2,695,523	2,738,443	2,771,364	2,807,399	2,848,079	2,896,697	2,952,498	3,012,698	3,080,264
Current liabilities										
Trade and other payables	21,411	13,059	13,672	14,190	14,578	15,076	15,609	16,262	17,190	17,482
Borrowings	7,701	5,675	6,441	7,245	7,703	3,266	3,173	3,367	1,621	763
Provisions	13,126	10,540	10,795	11,061	11,308	11,565	11,825	12,094	12,394	12,673
Other current liabilities	1,755	1,807	1,861	1,918	1,977	2,039	2,102	2,168	2,236	2,305
Total current liabilities	43,993	31,081	32,768	34,414	35,566	31,946	32,709	33,892	33,441	33,224
Non-current liabilities										
Borrowings	33,461	38,803	38,899	31,627	23,815	20,453	17,501	14,077	12,402	11,753
Provisions	12,356	15,390	15,581	15,760	15,914	16,055	16,175	16,277	16,361	16,422
Total non-current liabilities	45,817	54,193	54,481	47,387	39,729	36,508	33,676	30,354	28,763	28,175
TOTAL LIABILITIES	89,811	85,275	87,249	81,801	75,295	68,454	66,384	64,245	62,204	61,399
NET COMMUNITY ASSETS	2,568,254	2,610,248	2,651,194	2,689,563	2,732,104	2,779,625	2,830,312	2,888,253	2,950,494	3,018,865
Community equity										
Asset revaluation surplus	963,349	963,349	963,349	963,349	963,349	963,349	963,349	963,349	963,349	963,349
Retained surplus	1,498,727	1,545,158	1,577,003	1,604,111	1,628,977	1,653,787	1,680,609	1,712,811	1,748,184	1,813,980
Constrained cash reserves	106,178	101,741	110,843	122,104	139,779	162,490	186,354	212,093	238,961	241,537
TOTAL COMMUNITY EQUITY	2,568,254	2,610,248	2,651,194	2,689,563	2,732,104	2,779,625	2,830,312	2,888,253	2,950,494	3,018,865

LONG-TERM FINANCIAL FORECAST - PROJECTED STATEMENT OF CASH FLOWS

	Year 1 2017-18 \$000s	Year 2 2018-19 \$000s	Year 3 2019-20 \$000s	Year 4 2020-21 \$000s	Year 5 2021-22 \$000s	Year 6 2022-23 \$000s	Year 7 2023-24 \$000s	Year 8 2024-25 \$000s	Year 9 2025-26 \$000s	Year 10 2026-27 \$000s
Cash flows from operating activities										
Receipts from customers	244,741	261,201	267,704	277,598	287,991	298,782	310,104	321,708	334,015	345,815
Payments to suppliers and employees	(210,402)	(216,785)	(216,959)	(224,142)	(230,245)	(237,465)	(245,746)	(254,384)	(266,919)	(272,665)
	34,340	44,416	50,745	53,456	57,746	61,317	64,358	67,324	67,096	73,151
Interest received	4,361	4,062	4,346	5,540	6,226	7,077	7,951	9,975	11,395	13,936
Rental income	839	877	888	915	943	973	1,003	1,034	1,066	1,100
Non-capital grants and contributions	9,547	9,134	9,291	9,638	8,954	9,226	9,631	10,048	10,489	10,948
Borrowing costs	(3,175)	(2,461)	(2,516)	(2,381)	(1,838)	(1,278)	(1,107)	(925)	(732)	(652)
Other cash flows from operating activities	-	-	-	-	-	-	-	-	-	-
Net cash inflow/(outflow) from operating activities	45,912	56,028	62,754	67,168	72,031	77,315	81,836	87,455	89,315	98,482
Cash flows from investing activities										
Payments for property, plant and equipment	(82,005)	(109,825)	(103,282)	(80,732)	(85,097)	(84,808)	(68,699)	(62,751)	(56,955)	(54,472)
Payments for intangible assets	(45)	(300)	(380)	(150)	(150)	(230)	(250)	(250)	(30)	(700)
Proceeds from sale of property, plant and equipment	1,180	1,577	1,330	1,232	1,134	1,650	1,214	1,115	1,447	976
Capital grants, subsidies and contributions	33,013	36,738	36,219	33,608	35,122	36,425	37,916	40,993	43,103	39,246
Other cash flows from investing activities	2,200	2,553	2,679	2,813	2,953	3,100	3,254	3,416	3,585	3,763
Net cash inflow/(outflow) from investing activities	(45,656)	(69,258)	(63,433)	(43,229)	(46,039)	(43,862)	(26,565)	(17,476)	(8,849)	(11,186)
Cash flows from financing activities										
Proceeds from borrowings	867	8,726	6,532	-	-	-	-	-	-	-
Repayment of borrowings	(4,644)	(5,410)	(5,670)	(6,468)	(7,354)	(7,799)	(3,046)	(3,229)	(3,421)	(1,507)
Net cash inflow/(outflow) from financing activities	(3,777)	3,316	862	(6,468)	(7,354)	(7,799)	(3,046)	(3,229)	(3,421)	(1,507)
Net increase/(decrease) in cash and cash equivalents held	(3,521)	(9,914)	183	17,471	18,639	25,654	52,225	66,750	77,045	85,789
Cash and cash equivalents at beginning of the financial year	137,171	133,650	123,736	123,919	141,390	160,029	185,683	237,907	304,657	381,702
Cash and cash equivalents at end of the financial year	133,650	123,736	123,919	141,390	160,029	185,683	237,907	304,657	381,702	467,491

LONG-TERM FINANCIAL FORECAST - PROJECTED OPERATING STATEMENT

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
Revenue										
Rates charges	91,688	98,631	103,471	108,585	113,991	119,642	125,545	131,710	138,148	144,190
Levies and utility charges	138,824	143,999	149,306	153,176	157,139	161,248	165,502	169,915	174,472	178,823
Less: Pensioner remissions and rebates	(3,325)	(3,521)	(3,666)	(3,820)	(3,981)	(4,149)	(4,326)	(4,510)	(4,702)	(4,903)
Fees and charges	13,048	13,882	14,770	15,723	16,738	17,821	18,973	20,200	21,507	22,898
Operating grants and subsidies	8,795	8,278	8,561	8,887	8,077	8,413	8,784	9,171	9,575	9,996
Operating contributions and donations	702	727	753	782	813	844	878	914	951	990
Interest external	4,361	4,062	4,346	5,540	6,226	7,077	7,951	9,975	11,395	13,936
Investment returns	2,200	2,500	2,625	2,756	2,894	3,039	3,191	3,350	3,518	3,694
Other revenue	5,347	5,507	5,672	5,846	6,025	6,213	6,406	6,606	6,812	7,025
Total revenue	261,639	274,066	285,838	297,474	307,921	320,147	332,904	347,331	361,676	376,648
Expenses										
Employee benefits	85,677	86,035	88,153	90,282	92,382	94,568	96,807	99,101	101,714	104,333
Materials and services	126,040	122,934	129,988	134,983	138,851	144,031	150,131	156,629	166,882	169,374
Finance costs other	303	312	321	331	341	352	363	374	386	398
Other expenditure	489	482	475	469	463	457	451	445	439	434
Net internal costs	(741)	(774)	(807)	(843)	(881)	(920)	(961)	(1,003)	(1,048)	(1,094)
Total expenses	211,767	208,990	218,130	225,222	231,157	238,488	246,791	255,546	268,374	273,445
Earnings before interest, tax and depreciation (EBITD)	49,872	65,076	67,708	72,252	76,764	81,659	86,113	91,785	93,302	103,203
Interest expense	2,809	2,461	2,516	2,381	1,838	1,278	1,107	925	732	652
Depreciation and amortisation	58,200	60,676	63,606	68,223	70,595	72,962	75,560	77,225	77,156	76,760
Operating Surplus/(Deficit)	(11,136)	1,939	1,586	1,648	4,331	7,419	9,445	13,634	15,414	25,791

LONG-TERM FINANCIAL FORECAST - PROJECTED CAPITAL FUNDING STATEMENT

	Year 1 2017-18 \$000s	Year 2 2018-19 \$000s	Year 3 2019-20 \$000s	Year 4 2020-21 \$000s	Year 5 2021-22 \$000s	Year 6 2022-23 \$000s	Year 7 2023-24 \$000s	Year 8 2024-25 \$000s	Year 9 2025-26 \$000s	Year 10 2026-27 \$000s
Proposed sources of capital funding										
Capital contributions and donations	29,250	31,090	32,611	32,480	33,292	35,124	37,133	40,187	42,273	38,391
Capital grants and subsidies	3,763	5,648	3,608	1,129	1,830	1,301	783	806	830	855
Proceeds on disposal of non-current assets	1,180	1,577	1,330	1,232	1,134	1,650	1,214	1,115	1,447	976
Capital transfers (to) from reserves	(14,106)	12,265	(1,323)	(3,276)	(10,959)	(15,778)	(16,720)	(18,375)	(19,596)	(21,518)
Non-cash contributions	3,213	3,209	3,279	3,349	3,422	3,496	3,580	3,666	3,745	3,826
New loans	867	8,726	6,532	-	-	-	-	-	-	-
Funding from general revenue	66,106	56,230	66,573	55,786	67,304	70,539	49,586	42,496	35,452	37,975
Total sources of capital funding	90,272	118,745	112,610	90,699	96,023	96,332	75,575	69,896	64,151	60,505
Proposed applications of capital funds										
Contributed assets	3,213	3,209	3,279	3,349	3,422	3,496	3,580	3,666	3,745	3,826
Capitalised goods and services	74,965	100,137	94,260	73,546	77,515	77,325	62,696	57,287	51,816	50,168
Capitalised employee costs	7,085	9,988	9,402	7,336	7,732	7,713	6,254	5,714	5,169	5,004
Loan redemption	5,010	5,410	5,670	6,468	7,354	7,799	3,046	3,229	3,421	1,507
Total applications of capital funds	90,272	118,745	112,610	90,699	96,023	96,332	75,575	69,896	64,151	60,505
Other budgeted items										
Transfers to constrained operating reserves	(13,268)	(12,581)	(13,013)	(13,507)	(12,419)	(12,931)	(13,498)	(14,088)	(14,704)	(15,347)
Transfers from constrained operating reserves	11,565	11,266	11,911	12,366	12,717	13,189	13,745	14,337	15,275	15,499
Written down value (WDV) of assets disposed	1,468	1,468	1,468	1,468	1,468	1,468	1,468	1,468	1,468	1,468

10.2 Redland City Council Long-Term Financial Forecast Key Performance Indicators

LONG-TERM FINANCIAL FORECAST – MEASURES OF SUSTAINABILITY										
	Year 1 2017-18	Year 2 2018-19	Year 3 2019-20	Year 4 2020-21	Year 5 2021-22	Year 6 2022-23	Year 7 2023-24	Year 8 2024-25	Year 9 2025-26	Year 10 2026-27
Operating Surplus Ratio	-4.26%	0.71%	0.56%	0.55%	1.41%	2.32%	2.84%	3.93%	4.26%	6.85%
Asset Sustainability Ratio (Infrastructure Assets Only)	59.25%	80.19%	71.10%	49.63%	52.80%	52.69%	53.68%	43.20%	40.40%	39.77%
Net Financial Liabilities Ratio	-29.32%	-24.64%	-23.30%	-30.40%	-37.79%	-46.79%	-61.57%	-79.16%	-98.50%	-118.27%

LONG-TERM FINANCIAL FORECAST – FINANCIAL STABILITY RATIOS										
	Year 1 2017-18	Year 2 2018-19	Year 3 2019-20	Year 4 2020-21	Year 5 2021-22	Year 6 2022-23	Year 7 2023-24	Year 8 2024-25	Year 9 2025-26	Year 10 2026-27
Level of Dependence on General Rate Revenue	33.93%	34.86%	35.07%	35.36%	35.87%	36.22%	36.55%	36.76%	37.03%	37.12%
Ability to Pay our Bills - Current Ratio	3.79	4.92	4.70	5.00	5.39	6.83	8.30	10.01	12.51	15.26
Ability to Repay our Debt - Debt Servicing Ratio	2.99%	2.87%	2.86%	2.97%	2.99%	2.84%	1.25%	1.20%	1.15%	0.57%
Cash Balance - \$000s	133,650	123,736	123,919	141,390	160,029	185,683	237,907	304,657	381,702	467,491
Cash Balances - Cash Capacity in Months	7.51	6.77	6.78	7.49	8.27	9.33	11.57	14.32	17.11	20.53
Longer term Financial Stability - Debt to Asset Ratio	1.55%	1.65%	1.66%	1.40%	1.12%	0.83%	0.71%	0.59%	0.47%	0.41%
Operating Performance	17.69%	20.35%	22.24%	22.87%	23.69%	24.46%	24.90%	25.51%	25.02%	26.49%
Interest Coverage Ratio	-0.59%	-0.58%	-0.64%	-1.06%	-1.42%	-1.81%	-2.06%	-2.61%	-2.95%	-3.53%

10.3 Glossary – Key Performance Indicators

Definition of Ratios

<p>Level of Dependence on General Rate Revenue:</p> <p><i>This ratio measures Council's reliance on operating revenue from general rates (excludes utility revenues)</i></p>	<p>General Rates - Pensioner Remissions</p> <hr/> <p>Total Operating Revenue - Gain on Sale of Developed Land</p>
<p>Current Ratio:</p> <p><i>This measures the extent to which Council has liquid assets available to meet short term financial obligations</i></p>	<p>Current Assets</p> <hr/> <p>Current Liabilities</p>
<p>Debt Servicing Ratio:</p> <p><i>This indicates Council's ability to meet current debt instalments with recurrent revenue</i></p>	<p>Interest Expense + Loan Redemption</p> <hr/> <p>Total Operating Revenue - Gain on Sale of Developed Land</p>
<p>Cash Balance - \$M:</p>	<p>Cash Held at Period End</p>
<p>Cash Capacity in Months:</p> <p><i>This provides an indication as to the number of months cash held at period end would cover operating cash outflows</i></p>	<p>Cash Held at Period End</p> <hr/> <p>[[Cash Operating Costs + Interest Expense] / Period in Year]</p>
<p>Debt to Asset Ratio:</p> <p><i>This is total debt as a percentage of total assets, i.e. to what extent will our long term debt be covered by total assets</i></p>	<p>Current and Non-current loans</p> <hr/> <p>Total Assets</p>
<p>Operating Performance:</p> <p><i>This ratio provides an indication of Redland City Council's cash flow capabilities</i></p>	<p>Net Cash from Operations + Interest Revenue and Expense</p> <hr/> <p>Cash Operating Revenue + Interest Revenue</p>
<p>Operating Surplus Ratio*:</p> <p><i>This is an indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes</i></p>	<p>Net Operating Surplus</p> <hr/> <p>Total Operating Revenue</p>
<p>Net Financial Liabilities*:</p> <p><i>This is an indicator of the extent to which the net financial liabilities of Council can be serviced by operating revenues</i></p>	<p>Total Liabilities - Current Assets</p> <hr/> <p>Total Operating Revenue</p>
<p>Interest Coverage Ratio:</p> <p><i>This ratio demonstrates the extent which operating revenues are being used to meet the financing charges</i></p>	<p>Net Interest Expense on Debt Service</p> <hr/> <p>Total Operating Revenue</p>
<p>Asset Sustainability Ratio*:</p> <p><i>This ratio indicates whether Council is renewing or replacing existing non-financial assets at the same rate that its overall stock of assets is wearing out</i></p>	<p>Capital Expenditure on Replacement of Assets (Renewals)</p> <hr/> <p>Depreciation Expenditure</p>


* These targets are set to be achieved on average over the long-term



Disclaimer

While every care has been taken in preparing this publication, Redland City Council accepts no responsibility for decisions or actions taken as a result of any data, information, statement or advice, expressed or implied, contained within. To the best of our knowledge the content was correct at the time of publishing.

5.5 FEES AND CHARGES 2017-2018

Objective Reference:	A2344840 Reports and Attachments (Archives)
Attachments:	<u>2017-18 Interim Fees & Charges Schedule</u> <u>2017-18 Final Fees & Charges Schedule</u>
Authorising Officer:	 Deborah Corbett-Hall Chief Financial Officer
Responsible Officer:	Richard Cahill Finance Manager–Business Partnering
Report Author:	Helen Griffith Management Accountant

PURPOSE

This report accompanies the proposed Fees and Charges Schedule for 2017-2018. It is a legislative requirement to publish a register of cost-recovery fees and the development of the schedule is carried out during the annual budget development process.

BACKGROUND

Section 97 of the *Local Government Act 2009* provides that a local government may, under a local law or resolution, fix a cost-recovery fee for any of the following:

- a) an application for the issue or renewal of a licence, permit, registration or other approval under a *Local Government* (an application fee);
- b) recording a change of ownership of land;
- c) giving information kept under a *Local Government Act*;
- d) seizing property or animals under a *Local Government Act*; or
- e) the performance of another responsibility imposed on the local government under the *Building Act 1975* or the *Plumbing and Drainage Act 2002*.

Other Acts also make provision for a local government to impose charges in association with activities undertaken within its jurisdiction: for example, *Planning Act 2016* and *Right to Information Act 2009*. These charges are identified by type in the attached Fees and Charges Schedule.

ISSUES

The attached Fees and Charges Schedule for 2017-2018 has been developed as part of the 2017-2018 budget development process and is now presented to Council.

Councillor workshops have been held as part of the budget development and in adopting the Fees and Charges Schedule for 2017-2018, Council will provide the community with a clear statement of intent in relation to Fees and Charges for products and services provided by Council for the upcoming financial year.

STRATEGIC IMPLICATIONS

Legislative Requirements

Section 98 of the *Local Government Act 2009* requires a local government to keep a register of cost-recovery fees. For transparency, Council publishes all its annual fees and charges and not just cost-recovery fees.

Risk Management

Council benchmarks with other local governments and similar service providers on a periodic basis. Council monitors its budget variances on a monthly basis and formally reviews its budget twice yearly. Additionally, Council reviews its long term financial strategy on an annual basis and considers the weighted indices, growth and price factors.

Financial

The Fees and Charges Schedule for 2017-2018 provides the basis for the development of revenue estimates for products and services charged under the schedule for the coming financial year. The budget is being developed in accordance with the anticipated revenues from the fees and charges in the attached schedule.

The fees and charges have been developed using a number of methodologies, mainly factoring in an increase of internally calculated weighted price index of 2.55% (as per September 2016 RCC blended CPI) on the 2016-2017 fees and charges. Other methodologies commonly used to develop a fee or charge by Council officers are that of activity based costing, benchmarking, full cost-recovery and legislation. Although not conducted annually, activity based costing is used periodically to capture and cost the direct and indirect related expenditure components that are consumed in the delivery of Council products and services.

People

Nil impact expected as the purpose of the attached report is to provide the schedule of fees and charges for the 2017-2018 financial year and the increases are in line with long term strategic projections.

Environmental

Nil impact expected as the purpose of the attached report is to provide the schedule of fees and charges for the 2017-2018 financial year and the increases are in line with long term strategic projections.

Social

Nil impact expected as the purpose of the attached report is to provide the schedule of fees and charges for the 2017-2018 financial year and the increases are in line with long term strategic projections.

Alignment with Council's Policy and Plans

This report has a relationship with the following items of the 2015–2020 Corporate Plan:

8. Inclusive and ethical governance

Deep engagement, quality leadership at all levels, transparent and accountable democratic processes and a spirit of partnership between the community and Council will enrich residents' participation in local decision-making to achieve the community's Redlands 2030 vision and goals.

- 8.2 Council produces and delivers against sustainable financial forecasts as a result of best practice Capital and Asset Management Plans that guide project planning and service delivery across the city.

CONSULTATION

As part of the organisation's budget development for 2017-2018, relevant officers have developed the fees and charges with a peer review by the Executive Leadership Team and consideration at Councillor budget workshops.

Further to the workshop with Councillors on 9 February 2017 and Council resolution of 8 February 2017, fees and charges have been re-worked following the decision of Council to cease the service of Building Certification.

On 11 May 2017 the changes applicable to the City Plan and the *Planning Act 2016* were presented.

OPTIONS

Option One

That Council resolves to adopt the Fees and Charges Schedule 2017-2018 for Redland City Council comprising:

1. The Interim Fees and Charges Schedule for Council, which includes all Council fees and charges (but, to remove any doubt, excluding those that would apply under the new Redland City Plan); and
2. The Final Fees and Charges Schedule for Council, which includes all Council fees and charges (including those that are to apply under the new Redland City Plan), to apply in place of the Interim Fees and Charges Schedule from the day of commencement of the new Redland City Plan, which day of commencement is to be resolved by Council at a future meeting.

Option Two

That Council amends the Fees and Charges Schedule 2017-2018 prior to adoption.

OFFICER'S RECOMMENDATION/ COUNCIL RESOLUTION

Moved by: Cr P Bishop
Seconded by: Cr P Gollè

That Council resolves to adopt the Fees and Charges Schedule 2017-2018 for Redland City Council comprising:

1. The Interim Fees and Charges Schedule for Council, which includes all Council fees and charges (but, to remove any doubt, excluding those that would apply under the new Redland City Plan); and
2. The Final Fees and Charges Schedule for Council, which includes all Council fees and charges (including those that are to apply under the new Redland City Plan), to apply in place of the Interim Fees and Charges Schedule from the day of commencement of the new Redland City Plan, which day of commencement is to be resolved by Council at a future meeting.

CARRIED 11/0

Crs Boglary, Mitchell, Gollè, Hewlett, Edwards, Elliott, Huges, Talty, Gleeson, Bishop and Williams voted FOR the motion.



2017-2018 Fees & Charges

**(Includes Redland Water and
RedWaste Commercial
Businesses)**

Appendix - Charge Type

B – Bond, C – Commercial, R – Regulatory, O – Other

REDLAND CITY COUNCIL FEE SCHEDULE SUPPORTING INFORMATION

1. PHOTOCOPY FEE (Officer Assisted)

Photocopying fees are used consistently across Redland City Council and the cost per page is outlined below:

Black & White Copying		Colour Copying	
Size	Cost	Size	Cost
A4	\$1.20	A4	\$2.50
A3	\$1.75	A3	\$3.60
Copies of Council Minutes (A4)		Cost	
6 pages or less		As per above	
7 pages or more		\$7.00	

2. PHOTOCOPY FEE (no assistance provided)

Council Libraries have photocopy machines which take a coin in the slot where you can make copies yourself.

Libraries Photocopying (A4 only)		
	Size	Cost
Black and White	A4	\$0.20
Colour	A4	\$2.00

3. GLOSSARY OF TERMS

3.1 Fee Charge Type and Acronyms

B	Bond
C	Commercial
R	Regulatory (Cost Recovery)
O	Other
FOA	Fee on Application
POA	Price on Application

3.2 Not for Profit and bona-fide charities

Bona-fide charities and not for profit organisations are classified by means of the following criteria:

1. Endorsed as a charity by the Australian Taxation Office; or
2. An incorporated association under the *Associations Incorporation Act 1981* which is not a club licensed under the *Liquor Act 1992*; or
3. An incorporated association under the *Associations Incorporation Act 1981* which is a club licensed under the *Liquor Act 1992*, if the applicant:
 - 3.1 Does not have an existing management agreement with another licensed club; and
 - 3.2 Has no more than 20 gaming machines licensed in accordance with the *Gaming Machine Act 1991*; and
 - 3.3 The applicant is the owner of the premises the subject of the development application.

Supporting documentation confirming the status as an eligible charity or not for profit organisation must be supplied with the application to receive any applicable discounts.

4. REGISTER OF COST RECOVERY FEES

As per section 98(1) of the *Local Government Act 2009* Redland City Council maintains a register of Cost Recovery Fees. This register can be obtained through Council's website or from the Corporate Meetings & Registers Team, standard black and white photocopy charges apply.



REDLAND CITY COUNCIL

FEES AND CHARGES REPORT

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
LEGAL SERVICES					
Notices of Non-Party Disclosure and Third Party Discovery Inspection and provision of documents	per hour	36.00		36.00	R
Party Disclosure and Discovery Inspection and provision of documents	per hour	36.00		36.00	R
FINANCIAL MANAGEMENT					
Rate Searches <i>Telephone searches to be confined to two per enquirer per day, provided funds are held. For each enquiry requiring a search of records:</i> Full Property/Rate Search	per enquiry	54.15		54.15	R
Revenue Services Property Transfer Fee (Change of Ownership)	per transfer	45.40		45.40	R
Copy of Rate Notice for period prior 1 July 2005	per rate notice	78.50		78.50	R
Dishonour Administration Fee	per dishonour	27.20		27.20 + bank fee charged to RCC	R
Inspect Rate Book (not suitable for Property Conveyance)	per property	16.85		16.85	R
RIGHT TO INFORMATION					
Application fees are set by the Queensland State Government contact Council's Corporate Governance Unit for current fees.					
Application fee for applications not concerning applicant's personal affairs (Statutory Fee)	per application			POA Statutory Fee	R
Application processing charges if processing (including inspection of documents) takes longer than 5 hours (Statutory Charge)	per 15 mins			POA Statutory Fee	R
Photocopies – A4 Black & white (statutory charge)	per page			POA Statutory Fee	R
MAPPING SERVICES					
Postage	per map	10.23	1.02	11.25	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Computer Generated Mapping Products					
A0 Predefined Map Content	per map	72.68	7.27	79.95	C
A1 Predefined Map Content	per map	60.73	6.07	66.80	C
A2 Predefined Map Content	per map	48.36	4.84	53.20	C
A3 Predefined Map Content	per map	36.32	3.63	39.95	C
A4 Predefined Map Content	per map	24.41	2.44	26.85	C
Customised Map	per map	85.73	8.57	94.30 Hourly rate, plus extra based on map size	C
Development Control Plan (A0 Colour)					
Mainland	per map	41.75		41.75	R
Islands	per map	41.75		41.75	R
Mainland & Islands Sheet	per map	41.75		41.75	R
Digital Mapping Data					
CD Production and Digital Data Agreement	per item	242.91	24.29	267.20	C
Digital Data Layer (Shapefile format)	per layer	60.73	6.07	66.80	C
Redlands Planning Scheme					
A0 Overlay Map	per map	41.75		41.75	R
A0 Zoning Map	per map	41.75		41.75	R
Statutory Maps					
<i>1998 Strategic Plan</i>					
Preferred Dominant Land Use Map	per map	41.75		41.75	R
Greenspace Map	per map	41.75		41.75	R
1998 Strategic Plan	per map	41.75		41.75	R
Zoning Map 1998 Planning Scheme (A0 Colour)					
Mainland	per map	41.75		41.75	R
Islands	per map	41.75		41.75	R
HOME ASSIST SECURE					
Home Assist Secure Field Officer labour (non-subsidised)	per hour	50.91	5.09	56.00	O
Transition Care Administration Fee	per job request	37.27	3.73	41.00	O
Fees set by Federal & State Govts & can be found on RCC website under Community,Safety&Health/Community Support/Help with Home Maintenance					

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
<i>Individual fees are displayed on RCC website under Community, Safety & Health/Community Support/Help with Home Maintenance</i>					
Commonwealth Home Support Programme - Maintenance	per item			See RCC website	O
Queensland Community Care Service - Maintenance	per item			See RCC website	O
Commonwealth Home Support Programme - Modifications	per item			See RCC website	O
Queensland Community Care Service - Modifications	per item			See RCC website	O
LIBRARY FEES					
Library Enviro Bags	per bag	1.45	0.15	1.60	C
Book - "Living on the edge"	at cost			POA	C
Inter-Library Loans (if applicable)	per loan	15.73	1.57	17.30	C
Sale of second hand books	per book			POA	C
Sale of second hand magazines	per magazine			POA	C
Replacement fee for lost & damaged library books & other items	at cost			at cost	C
Workshops	per participant			POA	C
Booklets	per book			POA	C
Post Cards	per item			POA	C
Meeting Rooms - Commercial Use Only	first 2 hours	16.73	1.67	18.40	C
Printing from ITC in the libraries					
Black and white printing from ITC in Libraries	per page	0.18	0.02	0.20	C
Colour Printing from ITC in Libraries	per page	1.82	0.18	2.00	C
REDLAND ART GALLERY					
Commission on Sale of Artworks and Merchandise					
Commission on Sale of Artworks and Merchandise; Commercial/ Individual Artist - ie: Profit charged at 20%; Community / Not for Profit - ie: Local community groups, community arts organisations, community development initiatives and charities. Charged at 10%	per item			POA	C
Public Program Workshops	per person			POA	C
Redland Art Awards	Per Entry			POA	C
Ticketed Events in Art Gallery	per person			POA	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
REDLAND PERFORMING ARTS CENTRE - RPAC					
CONCERT HALL					
Per Performance Day/Night - 10% gross box office, with a minimum guaranteed rental, plus all costs	minimum - per day/night	1,207.27	120.73	1,328.00	C
Rehearsal Hire: (Not on day of a performance) Working lights only - minimum 3 hour call	per hour + costs	60.91	6.09	67.00	C
Bump in / set up / full rehearsal	per hour + costs	72.73	7.27	80.00	C
Bump in / set up / full rehearsal	per day + costs	509.09	50.91	560.00	C
Concert Hall - Green Room Only					
Business hours - Monday to Friday - full day	per day + costs	66.36	6.64	73.00	C
Business hours - Monday to Friday - half day	half day + costs	36.36	3.64	40.00	C
Evenings, weekends & public holidays - full day	per day + costs	126.36	12.64	139.00	C
Evenings, weekends & public holidays - half day	half day + costs	60.91	6.09	67.00	C
Concert Hall - Part Hall Foyer and Mezzanine					
Business hours - Monday to Friday - full day	per day + costs	266.36	26.64	293.00	C
Business hours - Monday to Friday - half day	half day + costs	131.82	13.18	145.00	C
Evenings, weekends & public holidays - full day	per day + costs	326.36	32.64	359.00	C
Evenings, weekends & public holidays - half day	half day + costs	180.91	18.09	199.00	C
Concert Hall - Part Hall Foyer, Mezzanine & Green Room					
Business hours - Monday to Friday - full day	per day + costs	326.36	32.64	359.00	C
Business hours - Monday to Friday - half day	half day + costs	170.00	17.00	187.00	C
Evenings, weekends & public holidays - full day	per day + costs	385.45	38.55	424.00	C
Evenings, weekends & public holidays - half day	half day + costs	217.27	21.73	239.00	C
CULTURAL CENTRE VENUES					
<i>Facilities & Equipment</i>					
Kitchen	per day	40.00	4.00	44.00	C
Technical staff/Duty supervisor	per hour	50.91	5.09	56.00	C
Post performance clean	per hour	39.09	3.91	43.00	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Cultural Centre Venues - Event Use					
Gallery Foyer (Hourly Use up to 3 hours)	per hour	67.27	6.73	74.00	C
Gallery (including kitchen) (Event Use) 10% gross box office, with a minimum guaranteed rental, plus all costs	per day	651.82	65.18	717.00	C
Auditorium (Hourly Use up to 3 hours)	per hour	53.64	5.36	59.00	C
Auditorium (including kitchen) (Event use) 10% gross box office, with a minimum guaranteed rental, plus all costs	per day	410.91	41.09	452.00	C
Whole of Venue (including kitchen) (Event Use) 10% gross box office, with a minimum guaranteed rental, plus all costs	per day	1,014.55	101.45	1,116.00	C
Cultural Centre Venues - Green Room Only					
Business hours - Monday to Friday	per day + costs	59.09	5.91	65.00	C
Evenings, weekends & public holidays	per day + costs	90.91	9.09	100.00	C
EQUIPMENT HIRE - External					
Consumable items - technical	per item			at cost + 10%	C
Hire of special lighting equipment	per item			at cost + 10%	C
Hire of special sound equipment	per item			at cost + 10%	C
Hire of special staging equipment	per item			at cost + 10%	C
Equipment Hire - RPAC Owned	per item			Depending on piece of equipment	C
MARKETING SERVICES					
Target marketing - direct mail (incl postage)	per envelope	2.00	0.20	2.20	C
Poster distribution - venue details supplied	per poster	1.59	0.16	1.75	C
Poster distribution - when doubled with another run	no charge				C
Poster distribution - venue details to be attached	per poster	2.14	0.21	2.35	C
Display ad placement (artwork supplied)	per display			at cost + 10%	C
OTHER FEES					
Post performance clean	per hour	39.09	3.91	43.00	C
Merchandising - 10% Commission on gross merchandise sales (incl GST)	per item			% of sale price	C
Local phone/fax call	per call	0.50	0.05	0.55	C
Linen Hire - Trestle Table	per item	6.60	0.66	7.26	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Linen Hire - Round Table	per item(s)	9.90	0.99	10.89	C
Other Linen Hire (seat covers, napkins, dry bar covers)	per item			@ cost +10%	C
PERFORMANCE LAWN					
Casual Rate	per day	859.09	85.91	945.00	C
Bulk Use (12 months or more)	per day	571.82	57.18	629.00	C
Electricity Access Fee	per day	95.45	9.55	105.00	C
Bond/ Make Good Fee	per day	953.64	95.36	1,049.00	C
Technical staff/Duty supervisor	per hour	50.91	5.09	56.00	C
SECURITY BONDS:					
<i>(refundable if venue/s is/are left undamaged and in a tidy condition as agreed to in signed contract). Bonds are at the discretion of the Creative Arts Manager (or nominee designated by the Creative Arts Manager).</i>					
Small Events - up to 100 people - Parties / weddings / promotions / fund raisers etc	bond per event	500.00		500.00	B
Medium Events - 101-250 people - Parties / weddings / promotions / fund raisers etc	bond per event	750.00		750.00	B
Large Events - Over 250 people - Parties / weddings / promotions / fund raisers etc	bond per event	1,000.00		1,000.00	B
STAFF COSTS					
<i>(Labour charge penalty rates apply for overtime, Sundays & Public Holidays)</i>					
Front of House Staff Performance Package (over 200 patrons)	max 2.5 hours	445.45	44.55	490.00	C
Front of House/Functions Coordinator	per hour	41.82	4.18	46.00	C
Usher (min 4.5hr call)	per hour	37.27	3.73	41.00	C
Program/Merchandise sellers (min 3hr call)	per hour	46.36	4.64	51.00	C
Bar Attendant at private functions (min 3hr call)	per hour	46.36	4.64	51.00	C
FOH Duty Supervisor (required with non performance events)	per hour	41.82	4.18	46.00	C
Security staff	per hour	52.73	5.27	58.00	C
Duty Technical (required with access to stage & equipment)	per hour	50.91	5.09	56.00	C
Technicians (min 3hr call)	per hour	49.09	4.91	54.00	C
Marketing Coordinator	per hour	46.36	4.64	51.00	C
TICKETING FEES					
Box Office / Ticketing Services - Event creation - set up fee	per event	90.91	9.09	100.00	C
Performance alterations to original set up of event	per hour	90.91	9.09	100.00	C
Credit Card Charge - A fee of 3.3% of the sale price of each ticket sold using the Electronic Funds Transfer (EFT) facilities.	per ticket			% of sale price	C
Ticket Fee	per ticket	3.64	0.36	4.00	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Complimentary Ticket Fee	per ticket	3.18	0.32	3.50	C
Ticket Cancellation Fee	per ticket	3.64	0.36	4.00	C
Complimentary Tickets Cancellation Fee	per ticket	3.18	0.32	3.50	C
Online Ticket Booking Fee (maximum 10 tickets per transaction)	per transaction	4.55	0.45	5.00	C
Online Ticket Booking Fee - Families up to 4 tickets	per 4 tickets	5.45	0.55	6.00	C
Ticket Exchange Fee	per ticket	3.18	0.32	3.50	C
Telephone Transaction Fee	per transaction	3.73	0.37	4.10	C
Postage & handling fee for all tickets mailed to patrons	per envelope	2.00	0.20	2.20	C

SCHEDULE SUPPORTING INFORMATION

1. REFUNDS

1.1 Refund Processing Fee

In those instances where Council is refunding part or all of a fee, a refund processing fee is payable as detailed in the table below (except in the case of Council error or for Dog or Cat Registration refunds as per item 1.3 below):

Refund Amount	Refund Processing Fee
\$0 - \$24.99	*Not applicable
\$25 - \$199.99	50% of refund amount
\$200 or greater	\$100

*Note: No refunds will be issued for amounts under \$25 except in the case of Council error.

1.2 Refund of Fees for Withdrawn Applications

If the application is withdrawn before it is decided by Council a percentage of the application fee will be refunded depending on the assessment stage reached at the time of the withdrawal:

Stage of Application	Refund Percentage
Application Stage	80%
Information and Referral Stage	50%
Notification Stage	20%
Decision Stage	Nil

Note: All requests to withdraw applications must be made in writing.

Prior to payment the total amount of the refund to be paid will be reduced by the amount of the refund processing fee as set in item 1.1 above.

1.3 Refund of Fees for Dog or Cat Registration

A pro rata refund is available for dog or cat registrations under the following circumstances:

- Death of an Animal
- Relocation from City Area
- Animal is given away

Documented evidence to support the refund request is required.

Note: Dog or Cat Registration refunds are exempt from the Refund Processing Fee.

2. PHOTOCOPY FEE (for Local Laws and Policy Documents only)

Photocopying fees are used consistently across Redland City Council and the cost per page is outlined on page 1, Redland City Council Fee Schedule Supporting Information.

Copies of a Local Law (including Certified) and Policy Documents	Cost
6 pages or less	Cost per page as per Redland City Council Fee Schedule Supporting information, page 1
7 pages or more	\$7.00

3. DISCRETIONARY FEE CALCULATIONS AND DISCOUNTS

3.1 Discretionary Fee Reduction

Requests to determine an appropriate fee or reduce the application fee when a strict application of the scheduled fee is considered unreasonable or inappropriate considering the work required to carry out the assessment of the application, or where an appropriate fee has not been set, may be approved upon application.

Requests are required to be made in writing and accompanied by relevant supporting documentation. Should the delegated officer be unable or unwilling to determine a reduced fee at the time of lodgement (for example, in the case of impact assessable applications where the potential for submissions is a factor in consideration of any discount), the applicant is to pay the scheduled fee and any discount will be determined when the application is decided, at which time any part-refund will be paid. In determining requests for fee discounts, the delegated officers are to consider and document the following factors:

1. Level of assessment – including applicable zones and overlays;
2. Likelihood of submissions objecting to the proposal;
3. Intensity, scope and scale of proposed development;
4. Number of referral agencies and complexity of referral triggers;
5. Complexity of the technical requirements in support of the applications;
6. Anticipated workload;
7. Political and community interest sensitivity; and
8. Total calculated fee according to schedule compared with fees for similar applications in Redland City Councils schedule and other Councils.

When a required fee may be waived (*Planning Act 2016* section 109)

1. This section applies to –
 - a) A development application; or
 - b) A change application; or
 - c) An extension application; or
 - d) The referral, under section 54 of the *Planning Act 2016* section 109, of a development application or change application to a referral agency.
2. For section 109(b) of the *Planning Act 2016*, all or part of the required fee for the application or referral may be waived if the application or referral is made by a registered non-profit organisation.

Note that all discounts and fee waivers are to be recorded in the Fee Discount Register maintained by the General Manager Community and Customer Services Department.

3.2 Missing Fee Calculation

The General Manager Community and Customer Services or the Group Manager City Planning & Assessment may determine an appropriate fee for a use or service not specified in the fee schedule.

3.3 Bona-fide Charities and not for Profit Organisations

A discount/rebate of 25% will be applied for bona-fide charities and not for profit organisations which meet the following criteria:

1. Endorsed as a charity by the Australian Taxation Office; or
2. An incorporated association under the *Associations Incorporation Act 1981* which is not a club licensed under the *Liquor Act 1992*; or
3. An incorporated association under the *Associations Incorporation Act 1981* which is a club licensed under the *Liquor Act 1992*, if the applicant:
 - 3.1 Does not have an existing management agreement with another licensed club; and
 - 3.2 Has no more than 20 gaming machines licensed in accordance with the *Gaming Machine Act 1991*; and
 - 3.3 The applicant is the owner of the premises the subject of the development application.

Supporting documentation confirming the status as an eligible charity or not for profit organisation must be supplied with the application to receive the discount at lodgement.

Note: This discount does not apply to infrastructure charges.

3.4 Accelerated DA applications

Single Dwelling Units (including Secondary Dwellings, Domestic Outbuildings and Home Businesses Accelerated Development Applications)

A discount of 50% will be applied to the application fee for Accelerated Development Assessment applications for single dwelling units (including secondary dwellings), domestic outbuildings and home businesses complying with the criteria detailed in the **Accelerated Development Application Kits**. This discount can be applied at lodgement.

Other Accelerated Development Applications

A discount of 25% (to a maximum of \$5,000) will be applied to the application fee for other Accelerated Development Assessment applications complying with the criteria detailed in the **Accelerated Development Application Kits**. This discount can be applied at lodgement.

Note: Completed Accelerated Development Application Kits must be submitted with the application to be eligible. If the application is determined by Council NOT to be eligible for the Accelerated assessment process the application will be considered to be not properly made until the full application fee has been paid.

3.5 Multiple discounts

Where applicants meet the criteria for multiple discounts/rebates, discounts will be applied in the following order:

1. Multiplier for level of assessment;
2. Charity/not for profit organisation; and
3. Accelerated eDA.

Discounts will be applied to the balance of the fee following the application of the previous discount.

4. RESUBMISSION OF A LAPSED APPLICATION

City Planning & Assessment Group

Where a development application for building work, plumbing and drainage work, concurrence, operational work, reconfiguring a lot, or material change of use has lapsed (excluding a lapsed application under s.266 of the *Sustainable Planning Act 2009*) and a new development application is submitted, a 25% discount of the current scheduled application fee will apply. This is subject to the following requirements being satisfied:

1. A new application is resubmitted within 6 months of a previous application lapsing; and
2. The new application is generally consistent with the lapsed application; and
3. There have been no changes to the following:
 - a. Planning Scheme provisions applicable to the proposal;
 - b. Building Act provisions applicable to the proposal;
 - c. Plumbing and Drainage Act provisions applicable to the proposal; and
4. The reduced fee is only applicable on first resubmission of a lapsed application.

Note – This discount does not apply to building document lodgement and inspection fees.

5. CONTRIBUTIONS AND SECURITY BONDS

5.1 Security Bonds

These bonds will be determined as per the Redland City Council policy. The security bonds that can be included are:

Uncompleted Works Bond: based on 120% of the value of the uncompleted works

Performance Bonds:

- Road Cleaning
- Road Opening
- Landscaping
- Internal Works
- External Works
- Environmental Park
- General Purpose

**Significant Vegetation Bonds
As Constructed Information Bonds
Maintenance Bonds (Security)**

5.2 Contributions

Tree Planting Contribution (street trees)

Koala Tree off-set Contribution

SEQ Koala Conservation SPRP off-set Contribution

6. INFRASTRUCTURE CHARGES

Adopted infrastructure charges for development applications lodged from 1 July 2011 are not listed in this document. The infrastructure charges are subject to a Council resolution pursuant to section 113 of the Planning Act 2016. The resolution may be amended from time to time and in accordance with section 112 of the Planning Act 2016, whereby the Minister may, by regulation, change the amount of the maximum adopted infrastructure charges. Refer to the following Council's website for the resolution:

Planning, Building and development / Redlands Planning Scheme / Infrastructure Charges

Superseded planning scheme policy infrastructure charges for approvals given prior to 1 July 2011 are also available at Council's website at the above:

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Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
CITY PLANNING & ASSESSMENT - GENERAL FEES					
Notes:					
<p>All fee calculations are part thereof (charged in whole increments). For example: Rural Use applications have an increment of 100m2 therefore an application with a GFA of 510m2 would be rounded up to 600m2.</p> <p>Fee Multipliers apply to fee calculations, based on the following:</p> <ul style="list-style-type: none"> * Compliance Assessment 1 * Code Assessment 1 * Impact Assessment 1.5 <p>Note: multipliers do not apply to the reconfiguration overlays.</p> <p>The following multipliers apply to an application for bulk assessment of dwelling houses (including concurrence agency response):</p> <ul style="list-style-type: none"> * 2-10 houses 0.75 * 11-50 houses 0.50 * 51 or more houses 0.25 					
Request for Compliance Certificate for document (excludes plan sealing, compliance assessment for Reconfiguration of Lots, and compliance assessment associated with a Material Change of Use)	per document	613.00		613.00	R
For all standard prelodgement meetings Note: Where the site is located within the Cleveland CBD Incentives Area, or is a declared Priority Development Area no charge will apply.	per application	247.00		247.00	R
Miscellaneous					
Copy of Decision Notice Search (includes copy of approved plan where applicable)	per application	63.00		63.00	R
Building Envelope Search (includes a copy of the approved building envelope where applicable)	per application	63.00		63.00	R
Negotiated Decision Request					
Negotiated Decision Requests - Dwelling House and ancillary uses - Minor	per application	333.00		333.00	R
Negotiated Decision Requests - Other Uses - Minor	per application	812.00		812.00	R
Negotiated Decision Requests - Other Uses (where the negotiated request is not minor)	two tier			20% of current application fee or \$812 whichever is greater	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Negotiated Infrastructure Charges Notice (ICN)	per request	795.00		795.00	R
Representations received in regard to an Action Notice (as per s412 of Sustainable Planning Act 2009)	per request	812.00		812.00	R
Changing a development approval or referral agency response- MINOR.					
Dwelling Houses, Ancillary uses and Home based business	per application	333.00		333.00	R
Other uses	per application	834.00		834.00	R
Changing a development approval other than a minor change as per Planning Act 2016 s82.					
Dwelling Houses, Ancillary uses and Home based business	per application			20% of current application fee or \$1,250 whichever is greater	R
Change of an approval or change to a permit or certificate where Council is not the Assessment Manager.	per application	834.00		834.00	R
Other Uses	per application			20% of current application fee or \$1,450 whichever is greater	R
Exemption Certificate	per application			25% of applicable application fee or \$420 whichever is greater	R
Preliminary Approval, Variation Request and Subsequent Development Permit					
The application fee for a Preliminary Approval, under section 49 of the Planning Act 2016, will be 100% of the relevant fee for a development permit listed in the fee schedule.	per application			100% of application fee	R
The application fee for a Variation Approval under section 43 of the Planning Act 2016 (Approval to override a Local Planning Instrument) will be charged based on price on application	per application			POA	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
When a subsequent application is submitted for a development permit and the proposal is in accordance with the Preliminary Approval (under section 49), the fee will be 75% of the relevant fee listed in the fee schedule.	per application			75% of application fee	R
Priority Development Area (as per the Economic Development Act 2017 s34) The application fee for a development application in a Priority Development Area will be 100% of the relevant fee listed in the fee schedule.	per application			100% of application fee	R
Request to extend currency period Request to Extend Currency Period - Minor (including dwelling houses and ancillary uses, operational works and prescribed tidal works)	per application	325.00		325.00	R
Request to Extend Relevant Period - Major (other)	per application			20% of current application fee or \$795 whichever is greater (capped at \$2,500)	R
PLANNING ASSESSMENT					
Flood Study Assessment Fee Applicable if property is affected by Flood Prone, Storm Tide, and Drainage Constrained Land Overlay; and - development is located in Flood Prone Area; or - development is located in SMBI Flood Prone & Storm Tide Area and is located above RL2.4. Note: This is the maximum fee charged for Flood Study Assessment. If the assessment cost is less than the fee charged, a refund will be processed for the balance.	per application	3,956.00		3,956.00	R
Miscellaneous Licensing Investigation (for example; liquor, firearms, motor dealers etc.)	per application	333.00		333.00	R
Generally in accordance / Information in writing request (Single Dwelling Unit and ancillary uses)	per application	333.00		333.00	R
Generally in accordance / Information in writing (other) and Pre request responses where seeking a change through the Court.	per application	689.00		689.00	R
Superseded Planning Scheme Assessment (in addition to any applicable assessment fee if not subsequently self assessable)	per application	1,254.00		1,254.00	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Planning and Development Certificates					
Limited Search	per lot	275.00		275.00	R
Urgent Limited Search	per lot	436.00		436.00	R
Standard Search	per lot	742.00		742.00	R
Urgent Standard Search	per lot	905.00		905.00	R
Full Search (Vacant Site)	per lot	1,874.00		1,874.00	R
Full Search (Built Site)	per lot	4,876.00		4,876.00	R
INFRASTRUCTURE PLANNING & CHARGES					
Preparation of Infrastructure Agreement - where associated with an application for a permissible change or extension to relevant period	per application	537.00		537.00	R
Preparation of Infrastructure Agreement, including early build Deed of Agreement - where NOT associated with an application for a permissible change or extension to relevant period	per application	1,076.00		1,076.00	R
Discount calculation request (including prescribed financial contribution)	per application	369.00		369.00	R
Dispute of a recalculation of an establishment cost	per application	1,053.00		1,053.00 plus costs of certified professional	R
Trunk Infrastructure offset claim request	per application	795.00		795.00	R
Recalculation of the Establishment Cost for Trunk Infrastructure (Land or Works)	per application	1,076.00		1,076.00 plus costs of certified professional	R
Adjustment of the Establishment Cost for Trunk Infrastructure (Land or Works)	per application	1,076.00		1,076.00 plus costs of certified professional	R
Acceptance of Trunk Infrastructure (Land or Works)	per application	534.00		534.00 plus costs of certified professional	R
Conversion applications for Trunk Infrastructure	per application	1,076.00		1,076.00 plus costs of certified professional	R
Estimate of Infrastructure Charges	per application	377.00		377.00	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Recalculation of a credit for a previous or existing lawful use, including a prescribed financial contribution (PFC)	per application	377.00		377.00	R
Deed of Novation to an Infrastructure Agreement					
Preparation of Deed to transfer agreement obligations and entitlements to a new owner of the affected land.	per application	209.00		209.00	R
Deed of Variation to an Infrastructure Agreement					
Preparation of Deed to amend the provisions of an agreement, negotiated by the parties.	per application	377.00		377.00	R
CONCURRENCE REFERRAL					
Concurrence agency referral for building work as per Schedule 9 of the Planning Regulation.	per application	549.00		549.00	R
Design & Siting	per referral	549.00		549.00	R
MATERIAL CHANGE OF USE					
Building Works Domestic Outbuilding Overlay Assessment Fee					
Applies to applications for a domestic outbuilding on lots that were approved through a reconfiguration application that was lodged after 30 March 2006 and the application complies with all requirements on the Overlay Assessment Application Form. * Note: Completed overlay assessment application form must be submitted with application to be eligible.	per application	333.00		333.00	R
COMMERCIAL - Material Change of Use - Category 2					
Commercial office, Display and sale activity, Garden centre, Bulky goods showroom, Hotel, Nightclub, Refreshment establishment, Retail warehouse, Shop, Veterinary surgery, Drive through restaurant, Funeral parlour, Car wash facility.	base fee + per unit	5,221.00		5,221.00 plus \$618 per 100m ² of GFA above 500m ²	R
COMMERCIAL - Material Change of Use - Category 3					
Brothel	base fee + per unit	12,727.00		12,727.00 plus \$618 per 100m ² of GFA above 500m ²	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Service station	base fee + per unit	7,696.00		7,696.00 plus \$602 per 100m ² of GFA above 500m ²	R
COMMUNITY - Material Change of Use - Category 1					
Place of worship, Community facility, Emergency services	payable for each use	1,458.00		1,458.00	R
COMMUNITY - Material Change of Use - Category 2					
Child care centre, Cemetery, Education facility, Hospital, Institution, Health care centre	base fee + per unit	5,221.00		5,221.00 plus \$618 per 100m ² of GFA above 500m ²	R
Dwelling Overlay Assessment Fee					
Applies to applications for a single dwelling (includes secondary dwelling) on lots that were approved through a reconfiguration application that was lodged after 30 March 2006 and the application complies with all requirements on the Overlay Assessment Application Form. * Note: Completed overlay assessment application form must be submitted with application to be eligible.	per application	318.00		318.00	R
INDUSTRIAL - Material Change Use - Category 1					
Vehicle parking station	base fee + per unit	2,723.00		2,723.00 plus \$124 per car space	R
INDUSTRIAL - Material Change Use - Category 2					
Landscape supply depot, Marine services	payable for each use	5,226.00		5,226.00	R
INDUSTRIAL - Material Change Use - Category 3					
General industry, Heavy industry, Service industry, Vehicle depot, Vehicle repair premises, Warehouse, High Impact Industry	base fee + per unit	5,221.00		5,221.00 plus \$618 per 500m ² of GFA above 500m ²	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
INDUSTRIAL - Material Change Use - Category 4					
Extractive industry	base fee + per unit	37,786.00		37,786.00 plus \$253 per ha (> 1 ha)	R
INFRASTRUCTURE - Material Change of Use - Category 1					
Minor utility	per application	834.00		834.00	R
INFRASTRUCTURE - Material Change of Use - Category 2					
Airport (includes helipad), Passenger terminal, Utility installation	base fee + per unit	5,221.00		5,221.00 plus \$618 per 100m ² of GFA above 500m ² . If non GFA associated with use, then \$618 per ha (> 1 ha)	R
Telecommunications facility	per application	5,224.90		5,224.90	R
OTHER					
Advertising device (operational works)	base fee + per unit	506.00		506.00 plus \$194 per sign where more than 1	R
Temporary Use	per application	1,410.00		1,410.00	R
RESIDENTIAL - Building Works - Category 1					
Communications structure, Retaining Wall, Private tennis court, Private swimming pool	per application	495.00		495.00	R
RESIDENTIAL - Material Change of Use - Category 3					
Caretakers dwelling, Display dwelling, Dwelling house (including secondary dwelling), Community Residence	payable for each use	1,879.00		1,879.00	R
RESIDENTIAL - Material Change of Use - Category 4					
Dual occupancy	per application	3,024.00		3,024.00	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Aged persons and special needs housing (comprising units), Mobile home park, Multiple dwelling, Apartment building, Tourist accommodation, Tourist park.	base fee + per unit	4,999.00		4,999.00 plus \$295 per unit over 5 units	R
Aged persons and special needs housing (comprising beds)	base fee + per bed	4,999.00		4,999.00 plus \$148 per bed over 5 beds	R
RESIDENTIAL - Material Change of Use and Building Works - Category 2					
Building Works - domestic outbuilding, Building Works - on-site raising and re-location, Building Works - community residence, Home business, Estate sales office, Bed and Breakfast, Domestic Additions	payable for each use	1,254.00		1,254.00	R
RURAL - Material Change of Use - Category 1					
Agriculture, Roadside stall, Forestry.	payable for each use	1,458.00		1,458.00	R
RURAL - Material Change of Use - Category 2					
Animal keeping, Intensive agriculture, Rural enterprise, Produce store.	base fee + per unit	5,221.00		5,221.00 plus \$618 per 100m ² of GFA above 500m ²	R
SPORT & RECREATION - Material Change of Use - Category 1					
Indoor recreation facility	base fee + per unit	5,221.00		5,221.00 plus \$618 per 100m ² of GFA above 500m ²	R
SPORT & RECREATION - Material Change of Use - Category 2					
Outdoor recreation facility	base fee + per unit	5,221.00		5,221.00 plus \$618 per ha (> 1ha)	R
RECONFIGURATION					
CATEGORY A - RECONFIGURATION STANDARD FORMAT, BUILDING FORMAT & VOLUMETRIC					
<i>Notes: Includes Compliance Assessment under SPA. Includes Subdivision incorporating a Community Titles Scheme. No fee is applied to lots proposed to be dedicated as park.</i>					

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Into 2 lots	per application	1,840.00		1,840.00	R
Per additional lot thereafter	per additional lot	630.00		630.00	R
CATEGORY B - RECONFIGURATION BY LEASE EASEMENT CREATION, BOUNDARY REALIGNMENT					
Easement Creation	per application	996.00		996.00	R
Boundary realignment	per application	996.00		996.00	R
Reconfiguration by lease (per leased entity)	per application	996.00		996.00	R
OVERLAY ASSESSMENT where 2 to 49 additional lots applied for.					
Acid sulfate soils	per overlay	513.00		513.00	R
Bushfire Hazard, Electricity Infrastructure, Heritage place and character precinct, protection of the poultry industry, canal and lakeside structures	per overlay	1,026.00		1,026.00	R
Road and Rail Noise, Water Supply Catchments, Waterways, Wetlands & Moreton	per overlay	2,051.00		2,051.00	R
Extractive resources, Flood Prone, storm tide, & drainage constrained land, Habitat Protection, Landslide Hazard	per overlay	3,589.00		3,589.00	R
OVERLAY ASSESSMENT where 50 or more additional lots applied for.					
Acid sulfate soils	per overlay	1,026.00		1,026.00	R
Bushfire Hazard, Electricity Infrastructure, Heritage place and character precinct, protection of the poultry industry, canal and lakeside structures	per overlay	2,051.00		2,051.00	R
Road and Rail Noise, Water Supply Catchments, Waterways, Wetlands & Moreton	per overlay	4,102.00		4,102.00	R
Extractive resources, Flood Prone, storm tide, & drainage constrained land, Habitat Protection, Landslide Hazard	per overlay	5,640.00		5,640.00	R
PLAN SEALING (COMPLIANCE ASSESSMENT)					
Survey Plan Sealing (excl. park & balance lots) - 1 into 2 lots	per application	753.00		753.00	R
Per additional lot thereafter	per additional lot	365.00		365.00	R
Application to re-seal amended survey plan	per document	376.00		376.00	R
Document sealing	per application	182.00		182.00	R
Deed of agreement for Uncompleted Works Bond	per bond	624.00		624.00	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Survey Plans for covenants, dedications & easements (no additional lots created)	per survey plan	376.00		376.00	R
Covenant Assessment	per covenant	624.00		624.00	R
Community / Building Management Statement	per statement	867.00		867.00	R
100% of fee charged by Dept Natural Resources & Mines					
Split valuation Contribution	per application			100% of fee charged by Department of Natural Resources and Mines	R
OPERATIONAL WORKS GENERAL FEES					
Re-checking of Operational Assessment Drawings (per submission)	per application	549.00		549.00	R
Street lighting / electrical plan assessment (where there is no operational works application associated with reconfiguration of lot/s)	per lot	408.00		408.00	R
External Infrastructure where not associated with reconfiguration of lots	per 100m	974.00		974.00	R
External Infrastructure (including sewer, water supply, stormwater and roads)	per lot	270.00		270.00	R
Changing a Development Approval					
<i>Change of an approval, or referral agency response, where the change of approval is minor (Planning Act 2016 s81)</i>					
Domestic	per application	333.00		333.00	R
Other Uses	per application	834.00		834.00	R
Changing a development approval, other than a minor change as per Planning Act 2016 s82					
Domestic	per application			20% of current application fee or \$1,250 whichever is greater	R
Other Uses	per application			20% of application fee or \$1,450 whichever is greater	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Change of an approval or change to a permit or certificate where Council is not the Assessment Manager	per application	834.00		834.00	R
Exemption Certificate	per application			25% of applicable application fee or \$420 whichever is greater	R
ADDITIONAL INSPECTIONS					
Standard Inspection or Reinspection for Works on Site	per visit	388.00		388.00	R
BULK EARTHWORKS					
Bulk Earthworks (where Reconfiguration Approval granted)	base fee + per unit			\$3,755 plus \$630 per ha (> 1 ha)	R
EXCAVATION, FILL and/or RETAINING WALLS					
Minor - Operational works involving either of the following; Filling and/or excavation up to 100 cubic metres; or Retaining structure between 1 - 1.5 metres	per application	813.00		813.00	R
Major - Operational works involving either of the following; Filling and/or excavation greater than 100 cubic metres; or Retaining structure greater than 1.5 metres	per application	1,566.00		1,566.00	R
PRESCRIBED TIDAL WORKS					
Pontoon	per application	941.00		941.00	R
Other	per application	1,874.00		1,874.00	R
Processing Bond Fees					
Co-ordination of uncompleted works bonds for less than \$10,000	per bond	375.00		375.00	R
Co-ordination of uncompleted works bonds for works more than \$10,000	per bond	875.00		875.00	R
Substitution of existing uncompleted works bond with a bond of lesser amount due to completion of part of the works covered by the existing bond	per bond	575.00		575.00	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
RESIDENTIAL CROSSOVER Domestic Driveway Crossover (Assessable against the Redlands Planning Scheme). (Includes one inspection)	per application	312.00		312.00	R
ROAD OPENING PERMITS Application fee for Road Opening Permit or Renewal of Road Opening Permit	per permit	375.00		375.00	R
OP WORKS ASSESSMENT ASSOCIATED WITH RECONFIGURING A LOT					
EXTERNAL AND OTHER WORKS Landscaping Assessment for Open Space associated with ROL application - area of open space up to 5,000m2	per application	457.00		457.00	R
Landscaping Assessment for Open Space associated with ROL application - area of open space 5,001m2 - 20,000m2	per application	802.00		802.00	R
Landscaping Assessment for Open Space associated with ROL application - area of open space greater than 20,000m2	per application	1,147.00		1,147.00	R
Operational Works - Reconfiguration of a lot (includes 4 inspections) Into 2 Lots	per application	2,868.00		2,868.00	R
Per additional lot thereafter	per additional lot	893.00		893.00	R
OP WORKS ASSESSMENT ASSOCIATED WITH MATERIAL CHANGE OF USE					
COMMERCIAL, COMMUNITY AND OTHER USES <i>As defined in the Redlands Planning Scheme.</i> Commercial, Community and Other Uses (inc. 4 inspections)	base fee + per unit			\$2,787 (base fee) plus \$86 per 100m ² of GFA above 100m ² plus \$110 per 1,000m ² of non GFA associated with the use above 1,000m ²	R
INDUSTRIAL AND INFRASTRUCTURE USES <i>As defined in the Redlands Planning Scheme. Note: includes 3 inspections.</i>					

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Industrial and Infrastructure Uses (incl. 3 inspections)	base fee + per unit			\$2,787 (base fee) plus \$86 per 100m ² of GFA above 100m ² plus \$110 per 1,000m ² of non GFA associated with the use above 1,000m ²	R
RESIDENTIAL & TOURIST ACCOMMODATION					
<i>As defined in the Redlands Planning Scheme.</i>					
Up to 5 units (incl. 4 inspections)	per application	4,456.00		4,456.00	R
6 to 10 units (incl. 4 inspections)	per application	6,684.00		6,684.00	R
11 to 40 units (incl. 4 inspections)	per application	10,581.00		10,581.00	R
More than 40 units (incl. 5 inspections)	per application	12,250.00		12,250.00	R
SPORT AND RECREATION and RURAL USES					
<i>As defined in the Redlands Planning Scheme.</i>					
Site area <1ha (incl. 3 inspections)	per application	1,723.00		1,723.00	R
Site area >1ha (incl. 4 inspections)	per application	2,292.00		2,292.00	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
LANDSCAPING ASSESSMENT					
COMMERCIAL, COMMUNITY AND OTHER USES <i>As defined in the Redlands Planning Scheme.</i>					
Commercial, Community and Other Uses (incl. 3 inspections)	base fee + per unit			\$1,377 (base fee) plus \$23 per 100m ² of GFA above 500m ² plus \$23 per 500m ² of non GFA associated with the use above 500m ² or part thereof.	R
INDUSTRIAL AND INFRASTRUCTURE USES <i>As defined in the Redlands Planning Scheme. Note: includes 3 inspections.</i>					
Industrial and Infrastructure Uses (incl. 3 inspections)	base fee + per unit			\$1,377 (base fee) plus \$23 per 100m ² of GFA above 500m ² plus \$23 per 500m ² of non GFA associated with the use above 500m ² .	R
RESIDENTIAL & TOURIST ACCOMMODATION <i>As defined in the Redlands Planning Scheme.</i>					
1 to 50 units (incl. 3 inspections)	base fee + per unit			\$1,490 plus \$23 per unit above 5 units	R
More than 50 Units (incl. 4 inspections)	base fee + per unit			\$2,518 plus \$11 per unit above 50 units	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
SPORT & RECREATION & RURAL USES					
<i>As defined in the Redlands Planning Scheme.</i>					
Site area <1ha (incl. 3 inspections)	per application	1,723.00		1,723.00	R
Site area >1ha (incl. 3 inspections)	per application	2,292.00		2,292.00	R
ENVIRONMENTAL ASSESSMENT					
Request for Certificate for document	per document	613.00		613.00	R
Contributions					
<i>Note: For applications lodged from 1 July 2014, the fees are determined in accordance with the Environmental Offsets Act and the Department of Environment and Heritage Protection offsets calculator.</i>					
Tree planting contributions (street trees)	per tree	172.00		172.00	R
Koala Tree off-set contribution - for applications lodged prior to 1 July 2014	per tree	940.00		940.00	R
SEQ Koala Conservation SPRP off-set (as outlined in SPRP) - for applications lodged prior to 1 July 2014	per tree	940.00		940.00	R
Koala Tree off-set contribution - for applications lodged from 1 July 2014	per tree			POA	R
SEQ Koala Conservation SPRP off-set (as outlined in SPRP) - for application lodged from 1 July 2014	per tree			POA	R
PROPERTY SEARCHES					
<i>For the following search request options you will be provided with building and plumbing historical information only. For future developments on a property it is suggested you refer to the Development Assessment Group.</i>					
Vacant Land Search - includes one copy of "As Constructed" Sewer Main connection details	per application	57.00		57.00	R
Domestic Building and Plumbing Search- includes details of approval, date of inspection/s and outstanding compliance issues	per application	195.00		195.00	R
Domestic Conveyance Property Search - includes details of property, valuation, rates and water plus domestic building & plumbing report	per application	298.50		298.50	R
Commercial Building and Plumbing Search - includes details of approval and inspection results for building and plumbing applications plus copies of relevant certificates.	per application	388.00		388.00	R
Certificate of Classification or Occupancy Search	per application	75.00		75.00	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
COPIES OF PLANS, REPORTS & CERTIFICATES					
Approved Domestic "As Constructed" plumbing plan - details of house drainage design	per application	48.00		48.00	R
Domestic building plans - includes floor, site, and elevation plans	per file	60.00		60.00	R
Domestic plumbing and drainage records - includes available compliance certificates, compliance permits and soil percolation tests	per file	60.00		60.00	R
Approved Commercial "As Constructed" plumbing plan - details of commercial hydraulic design	per application	48.00		48.00 plus photocopy fee	R
Commercial building plans - includes floor, site and elevation plans.	per file	107.00		107.00	R
Commercial plumbing and drainage records - includes available compliance certificates, compliance permits and soil percolation tests	per file	107.00		107.00	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
BUILDING SERVICES					
Building Certification - Building Application Assessment and Inspection - Commercial					
Preparation of Fee Quote plus "Price on Application" (POA) for class 1A - multiple dwellings on single lot including attached and detached; Class 1B and Class2-Class9 buildings/structures.	per application	420.00	42.00	462.00 plus POA	C
Building Certification - Building Application Assessment and Inspection - Domestic					
Preparation of Fee Quote plus 'Price on Application" (POA) for Class 1A - one detached and/or secondary dwelling on single lot; class 10 structure/buildings	per application	390.00	39.00	429.00 plus POA	C
Building Certification - Other					
Building Certification - Other plus 'Price on Application' (POA)	per application	420.00	42.00	462.00 plus POA	C
Concurrence Agency Bonds/Security					
Removal &/or Rebuilding (removal dwelling)	per application	429.00		429.00 POA	B
CONCURRENCE AGENCY FEES					
<i>Concurrence Assessment</i>					
Amenity & Aesthetics (Class 10, shipping containers and railway carriages)	per referral	549.00		549.00	R
Amenity & Aesthetics (building work for removal or rebuilding)	per referral	549.00		549.00 plus inspection fee	R
Amenity & Aesthetics (dwelling house < 60m ² on Southern Moreton Bay Islands)	per referral	549.00		549.00	R
Fire safety in budget accommodation	per referral	549.00		549.00	R
Building used for residential purposes	per referral	549.00		549.00	R
Preliminary building approval under Waterfront Structure Policy	per referral	549.00		549.00	R
Inspections for Council Building Approvals that have passed condition time or lapsed - Commercial					
Preparation of Fee Quote plus "Price on Application" (POA)	per application	460.00	46.00	506.00 plus POA	C
Inspections for Council Building Approvals that have passed condition time or lapsed - Domestic					
Preparation of Fee Quote plus "Price on Application" (POA)	per application	420.00	42.00	462.00 plus POA	C
LODGEMENT FEES					
<i>Additional fee information: * All inspections are an additional charge, unless noted in description. * A mandatory document lodgement fee is payable. * All standard fees apply when Council is engaged as a Replacement Certifier.</i>					

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Domestic Building Lodgement - Council application	per application	131.00		131.00	R
Domestic Building Lodgement - External certifier application	per application	131.00		131.00	R
Commercial Building Lodgement - Council application	per application	187.00		187.00	R
Commercial Building Lodgement - External certifier application	per application	187.00		187.00	R
REGULATORY FEES					
2nd and subsequent extension of Currency Period for Building Approval (IDAS Application Form 2)	per application	264.00		264.00	R
Temporary Building/Structure					
Temporary building/ structure assessment	per application	356.00		356.00	R
BUILDING CERTIFICATION - DOMESTIC BUILDING					
Swimming pool / spa. State Government legislated charge.					
<i>State Government legislated charge + one inspection fee</i>					
Pool Safety Certificate only (Includes lodgement with the State Government Pool Safety Register).	per application			State Govt charge plus one inspection fee	R
COMMERICAL & DOMESTIC - PLUMBING & DRAINAGE (ALL CLASSES)					
Composting toilet, capping of sewer, removal of septic and sullage trench and the like.	per inspection	165.00		165.00	R
Installation and Registration of Backflow Prevention Device or removal	per device	117.00		117.00	R
Existing Backflow Prevention Device Annual Registration for First Device on site	each	78.00		78.00	R
Existing Backflow Prevention Device Annual Registration of Additional Devices on Site	each	40.00		40.00	R
On-site Sewerage and Greywater Facilities					
Registration of details of on-site sewerage and greywater use facilities.	per registration	221.00		221.00	R
DOMESTIC PLUMBING AND DRAINAGE (Single Detached CLASS 1a)					
Compliance Permit - Drainage Scrutiny					
<i>Note: all fees listed below are for a single dwelling per lot.</i>					
1-3 fixtures or Alteration of house drainage	per application	160.00		160.00	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
4-7 fixtures	per application	183.00		183.00	R
8-11 fixtures	per application	245.00		245.00	R
12-15 fixtures	per application	315.00		315.00	R
16 or greater fixtures	per application	370.00		370.00	R
Alteration of existing house drainage, when not constructed in accordance with approved design.	per application			Use Initial Design Fee	R
Concurrence Assessment Agency Fee					
<i>Note: all fees listed below are for a single dwelling per lot.</i>					
Assessment of compliance with the QPW code, part 1, performance criteria P2	per referral	545.00		545.00	R
Inspection fee for after approval period has expired.	per inspection	227.00		227.00	R
Inspection for Compliance Certificate					
<i>Note: all fees listed below are for a single dwelling per lot.</i>					
Underslab or; Underslab/Drainage combined or; Rough-in water or; Rough-in waste - stack or; Rough-in Water/Waste or; Rough Water/Waste/Drainage or; Drainage or; Final plumbing and drainage inspection or; Site (Plumbing and Drainage) or; Re-inspection	per inspection	165.00		165.00	R
ADDITIONAL DOMESTIC SERVICES (CLASS 1a)					
Drainage Design or As-Constructed Redraw					
1-3 fixtures or Alteration of house drainage	per application or redraw	164.55	16.45	181.00	C
4-7 fixtures	per application or redraw	194.55	19.45	214.00	C
8-11 fixtures	per application or redraw	235.45	23.55	259.00	C
12-15 fixtures and greater	per application or redraw	311.82	31.18	343.00	C
16 or greater fixtures	per application or redraw	328.18	32.82	361.00	C
As-Constructed Drainage Redraw Non-Sewered	per redraw	328.18	32.82	361.00	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Fast Track - Domestic sewer applications (fast track service advice is available for domestic mainland applications only with existing sewer connection excluding multiple dwellings on one site).	per application	129.09	12.91	142.00	C
COMMERICAL HYDRAULICS (Attached Class 1a, 1b and Class 2-9)					
Compliance Certificate					
Hydraulic Inspections - base fee	per application	242.00		242.00	R
Inspection per fixture or Capped Point	per fixture	41.00		41.00	R
Inspection of Manholes - Sewer or Inspection chamber house drain or Inspection chamber/manhole	each	131.00		131.00	R
Inspection of House Drainage	per metre	6.00		6.00	R
Inspection of Water & Fire Mains greater than 25mm diameter (below ground)	per metre	6.00		6.00	R
Reinspection fee for commercial hydraulic inspections	per inspection	165.00		165.00	R
Compliance Permit - Scrutiny					
<i>Industrial, duplexes and additional dwellings on a lot, are assessed as commercial applications.</i>					
Scrutiny of Plans - base fee	per application	231.00		231.00	R
Scrutiny per fixture or Capped	per fixture	47.00		47.00	R
Re-assessment of amended plans	per hour	86.00		86.00	R
DEVELOPMENT CONTROL					
Administration Fee for works associated with remedial notices and/or court orders	per contractor Invoice	200.00		200.00 or 15% of cost of works, whichever is the greater	O
Erosion and Sediment Control advice audit (house building sites)	per audit	360.00		360.00	O
Advanced technology sign (e.g LED, Digital, Television display)					
<i>High impact 4m2 and over</i>					
Single display period up to 7 days	per sign	700.00		700.00	R
Multiple display periods	per sign	980.00		980.00	R
Advanced technology sign (e.g. LED, Digital, Television display)					
<i>Low impact less than 4m2</i>					
Single display period up to 7 days	per sign	398.00		398.00	R
Multiple display periods	per sign	639.00		639.00	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Advertising Signage					
<i>(Some signs such as garage sale signs and standard Real Estate signs are exempt signage not requiring an application providing they meet the exempt or self-assessable criteria in the Local Law)</i>					
Application for signage: Advertising sign under Local Law - except advanced technology sign.	per sign	490.00		490.00	R
Application for signage: Standard Signage Package - 2nd & subsequent sign	per 2nd and subsequent signs in same application	204.00		204.00	R
Annual Licence Fee for permanent signs					
All Signs	per sign	290.00		290.00	R
Late payment fee - applies where an invoice for a sign license is not paid within 2 months of the due date	per sign	172.00		172.00	R
Application for a transfer of a sign license	per sign	41.00		41.00	R
Impounded Signs Release Fee					
Less than 2 metres high (Admin Fee)	per sign	140.00		140.00	R
Over 2 metres high	per sign plus plant hire and/or contractor cost	258.00		258.00	R
HEALTH & ENVIRONMENT					
Additional Inspection Fee					
Additional inspection of a food business, environmentally relevant activity, personal appearance service (non higher risk, higher risk and remedial notice inspections included),	per application	156.00		156.00	R
Amendment Fee					
Application for a major amendment of a food business licence, personal appearance service licence or environmental authority.	per application	452.00		452.00	R
Environmental Health Search					
Environmental Health Search of licensed or proposed licensed business	per request	470.00	47.00	517.00	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
<p>Late and Restoration Fee</p> <p>Where a payment for a renewal of a food business licence, personal appearance service licence or environmentally relevant activity has not been received by the date of expiry of the licence; or environmental authority, a fee is payable.</p>	per application	172.00		172.00	R
<p>Pro-rata Fees</p> <p>Where a fee is applicable for the application or the renewal of a licence, environmental activity or health related local law, that amount may be calculated at a pro-rata rate</p>	per request			Pro rata rate of the applicable fee	O
<p>Transfer Fee</p> <p>Application for a transfer of a licence for a food business, environmental authority, environmentally relevant activity, or personal appearance service.</p>	per application + prorata fee	332.00		332.00	R
<p>Application fee for the assessment of a new food business's premises design to ensure compliance with the Food Act 2006.</p> <p>Application for approval of a food business.</p>	per application	554.00		554.00	R
<p>Application for Renewal of Food Business Licence</p> <p>HIGH RISK Food Business - High Risk Businesses include, (but are not limited to): Catering companies; Childcare centres preparing more than just low risk foods; Nursing homes; Hospitals; Organisations delivering meals</p> <p>MEDIUM RISK food business - Medium Risk Businesses include, (but are not limited to): Bakeries; Café's; Delicatessen's; Take Away establishments; Restaurants; School Canteens; Food Manufacturers; Home-based business; Cannery; Mobile Food Vehicle; Motel / Hotel; Seafood (including raw and cooked) retailer</p> <p>LOW RISK food business - Low Risk Businesses include, (but are not limited to): Childcare centres where low risk food is supplied by parents and served by staff; Food store (unpackaged food with minimal preparation); Bed and Breakfast; Dry Bakery; Fruit Stall (with preparation)</p>	per application	657.00		657.00	R
	per application	592.00		592.00	R
	per application	495.00		495.00	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Environmental Protection Act 1994 - Environmentally Relevant Activities					
Application for environmental authority for 1 or more environmentally relevant activities under chapter 5 of the Environmental Protection Act 1994 (s125(i)(e))	per application			As per Schedule 10 of the Environmental Protection Regulation 2008	R
Annual environmental authority fee under the Environmental Protection Regulation 2008 Note: this fee includes multiple activities operating under an amalgamated environmental authority	annual fee	678.00		678.00	R
Application to change environmentally relevant activity anniversary day under section 138 of the Environmental Protection Regulation 2008	per application + prorata fee			As per Section 138 of the Environmental Protection Regulation 2008	R
Amalgamation application under section 246(d) of the Environmental Protection Act 1994.	per application			As per Schedule 10 of the Environmental Protection Regulation 2008	R
Application / Annual Return of a Transitional Environmental Program under section 334 of the Environmental Protection Act 1994	annual fee	1,598.00		1,598.00	R
Food Businesses covered by the Food Act 2006					
Compliance audit and non conformance audit of a food safety program	per audit	361.00		361.00	R
Application to amend or accredit a food safety program	per application	204.00		204.00	R
Notice of written advice for a food safety program	per assessment	719.09	71.91	791.00	C
Health Related Local Laws					
Application for assessment of an accommodation park (Subordinate Local Law 1.8), public swimming pool (Subordinate Local Law 1.10), or temporary entertainment event (market) (Subordinate Local Law 1.12)	per application + prorata fee	737.00		737.00	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Initial certificate of approval or renewal of an approval for an accommodation park (subordinate Local Law 1.8).	per application	856.00		856.00	R
Initial certificate of approval or renewal of an approval for a public swimming pool (subordinate Local Law 1.10).	per application	495.00		495.00	R
Initial certificate of approval or renewal of an approval for a temporary entertainment event (market) (subordinate Local Law 1.12).	per application	511.00		511.00	R
Public Health (Infection Control for Personal Appearance Services) Act 2003					
Application for approval of a higher risk personal appearance service	per application + prorata fee	646.00		646.00	R
Application for renewal of an existing licence for a higher risk personal appearance service	per application	382.00		382.00	R
Residential Services Act 2002					
Residential Services Act 2002 - Application for notice of compliance with prescribed building requirements	per application	1,055.00		1,055.00	R
Temporary Entertainment Event					
<i>Application for approval and a permit for a temporary entertainment event:</i>					
Minor Event with an expected capacity of fewer than 3000 people per day	per application	969.00		969.00	R
Major Event with an expected capacity equal to or greater than 3000 people per day	per application	1,803.00		1,803.00	R
Temporary Food Business					
<i>Application for the approval and licence of a business:</i>					
LOW RISK - limited operation (less than 12 days per financial year) includes temporary activities such as cut fruit stalls, fresh fruit juices and tea with cut fruit, shelf stable bakery goods	per application	75.00		75.00	R
HIGH RISK- limited operation (less than 12 days per financial year) includes temporary activities such as hamburgers, spit roasts, curries and rice, pizza	per application	174.00		174.00	R
Food Business - regular operation (greater than or equal to 12 days per financial year; expires 30 June each year)	per application	495.00		495.00	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
ANIMAL MANAGEMENT					
Fines and Penalties	per animal			POA	R
Boarding Fee					
Dog / puppy	per day	13.00		13.00	R
Cat / kitten	per day	7.70		7.70	R
Surrender fee - dog / cat	per animal	72.30		72.30	R
Cat Registration					
<i>Note: The following concessions will apply for cat registrations: 50% discount applies for pensioners receiving the full pensioner benefit; 50% discount applies for holders of current membership of Feline Control Council of Queensland, Queensland Independent Cat Council, Queensland Feline Association, Australian National Cats Incorporated, Council of Federated Cat Clubs of Queensland and Australian National Cats Inc - Financial Members Only</i>					
Each male / female cat 3-6mths	per cat	42.30		42.30	R
Each male / female cat 3-6mths - microchipped	per cat	31.60		31.60	R
Desexed cat	per cat	42.30		42.30	R
Desexed cat - microchipped	per cat	31.60		31.60	R
Entire male / female cat over 6mths	per cat	80.90		80.90	R
Entire male / female cat over 6mths - microchipped	per cat	70.20		70.20	R
Dog / Cat Impounding Release Fees (includes Kittens & Puppies)					
<i>Note: The issuing of infringement notices commences at 2nd release unregistered</i>					
1st release registered	per animal	69.35		69.35	R
1st release unregistered	per animal	191.15		191.15	R
2nd release registered	per animal	195.90		195.90	R
2nd release unregistered and subsequent release	per animal	303.40		303.40	R
Dog Registration					
<i>Note: The following concessions will apply for dog registrations (excludes Regulated Dogs): 50% discount applies for pensioners receiving the full pension benefit. 50% discount applies for holders of current membership for Dogs Queensland. 50% discount applies for current members of the Greyhound Racing Board.</i>					
Each male / female dog 3-6mths	per dog	59.90		59.90	R
Each male / female dog 3-6mths - microchipped	per dog	49.20		49.20	R
Desexed dog	per dog	59.90		59.90	R
Desexed dog - microchipped	per dog	49.10		49.10	R
Entire male / female dog over 6mths	per dog	119.20		119.20	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Entire male / female dog over 6mths - microchipped	per dog	108.50		108.50	R
Guide dogs as defined in the Guide, Hearing and Assistance Dog Act 2009	per dog			No Charge	O
Assistance dogs / cats	per dog			No Charge	O
Kennel / Cattery Licences					
Kennel / cattery licence (Initial inspection)	per inspection	300.75		300.75	R
Kennel / cattery licence (bi-annual) (Renewal)	per inspection	185.10		185.10	R
Animal Registration-each entire dog/cat kept for breeding purposes.	per dog/cat				R
Pet shop (Initial Inspection)	per inspection	300.75		300.75	R
Pet shop (Renewal)	per inspection	185.10		185.10	R
Microchipping					
Microchipping fee per dog / cat	per animal	35.00		35.00	O
Other Fees					
Release of livestock - cow, horse or similar sized animal	per head	170.10		170.10	R
Release of livestock - goat, sheep or similar sized animal	per head	69.35		69.35	R
Boarding fee for livestock	per head	20.30		20.30	R
Plant / float hire	per hire			at cost	R
Plant / float transportation	per km	11.10		11.10	R
All veterinary costs	at cost			at cost	R
Vet transportation / administration costs	per visit	100.60		100.60	R
Barge fees for North Stradbroke Island and the Southern Moreton Bay Islands	per head			at cost	R
Release of poultry and other birds	per bird	14.30		14.30	R
Surrender of poultry and other birds	per bird	14.30		14.30	R
Surrender of livestock - cow, horse or similar sized animal	per head	314.30		314.30	R
Surrender of livestock - goat, sheep or similar sized animal	per head	72.30		72.30	R
Animal Rehoming	per animal			POA	R
Rehoming Retail	per item			POA	R
Permits					
Third dog / cat permit	per application	185.10		185.10	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Regulated Dog					
Regulated dog - annual registration (entire)	per dog	339.75		339.75	R
Regulated dog - annual registration (desexed)	per dog	280.45		280.45	R
Regulated dog - sign	per dog	7.35		7.35	R
LOCAL LAWS					
Abandoned Vehicle Release Fees					
Administration fee	per release	204.05		204.05	R
Towing fee	at cost			At Cost	C
Barge transfer fees	at cost			At Cost	C
Storage fee	at cost			At Cost	C
REVS check fee	at cost			At Cost	C
Impounded Goods Release Fee	per item(s)	81.65		81.65	O
Overgrown Property Fees					
Enter and clear Fee	per property plus contractor cost	200.95		200.95	O
Regulated Parking Fees					
Fines and Penalties	each			POA	R
Vehicle registration search fee	at cost			At Cost	C
SPERS (Registration Fee)	fees set by SPER (external agency)			Fee set by SPER	C
REDLANDS INDIGISCAPES CENTRE					
Equipment hire					
TV and video	per booking	20.95	2.10	23.05	C
PA system	per booking	20.95	2.10	23.05	C
Slide projector	per booking	20.95	2.10	23.05	C
Data projector and lap top	per booking	95.23	9.52	104.75	C
Set up and break down	per booking	80.91	8.09	89.00	C
Storage	monthly per shelf	50.50	5.05	55.55	C
Electronic Whiteboard	per booking	41.82	4.18	46.00	C
Facility Hire - Kingfisher or Tallowwood room					
Half Hall Area	per hour	34.50	3.45	37.95	C
Both rooms (Full Hall Area)	per hour	52.82	5.28	58.10	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Native Gardens - Weddings/Formal Private Functions					
Small Events (0-50 people) = per hour + bond	per hour	31.05	3.10	34.15	C
Medium Event (51 - 100 people) = per hour + bond	per hour	47.36	4.74	52.10	C
Large Events (101-150 people) = per hour + bond	per hour	62.05	6.20	68.25	C
Vacation workshops for children	per head	3.64	0.36	4.00	C
Security Bond					
<i>Centre Manager has discretion to not apply the security bond when events and or functions are held Monday to Friday between the hours of 8.30am to 4.30pm or to low risk community organisations and regular users.</i>					
A \$250.00 security bond applies for all hires and is refundable if facilities and native gardens are left undamaged.	per event	250.00		250.00	B
PARKS & RESERVES					
COMMERCIAL BASED ACTIVITIES					
Canoe/Boat Tours, Fitness Training, Sports Clinics, Bicycle Hire, Food Vendors, Yoga, Swim/Surf Schools, Tour Groups, Hang Gliding, Scuba Diving etc	Annual Permit per site	327.27	32.73	360.00	C
EVENTS					
Fairs / Concerts / Promotions / Shows / Sporting Events / Markets / Fund Raisers / Wedding / Naming Ceremony	per day	154.55	15.45	170.00	C
Wedding Receptions	per event	336.36	33.64	370.00	C
SERVICE & ANCILLARY FEES (no discounts apply)					
Out of schedule additional special site mowing and maintenance - event use	per day	159.09	15.91	175.00	C
Keys - issue of replacement or 2nd key	per key	54.55	5.45	60.00	C
Tribute Park Seat Charge	per seat	1,827.27	182.73	2,010.00	C
Tribute Plaque Charge	per plaque	147.32	14.73	162.05	C
Tribute Tree Charge	per tree	111.86	11.19	123.05	C
Electricity Charges - for sportfield and event use \$5.50/hr	up to 10hrs	50.00	5.00	55.00	C
Late payment administration fee	per invoice	9.09	0.91	10.00	C
Waste Services - Refer to Waste Management	per item			POA	C
POOL FEES					
Russell Island Pool					
<i>Note: during peak season under Council operation</i>					
General admission	each	3.18	0.32	3.50	C
Spectator	each	0.91	0.09	1.00	C
Family pass (4 persons)	each	11.82	1.18	13.00	C
10 visit entry pass	each	30.91	3.09	34.00	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
20 visit entry pass	each	59.09	5.91	65.00	C
Lane hire (learn to swim/fitness activities)	per hour	22.73	2.27	25.00	C
MAJOR VENUES - SHOWGROUNDS					
Service & Ancillary Fees - Cleveland Showgrounds (no discounts apply)					
Storage Bay Rental - per bay	per year	386.82	38.68	425.50	C
Keys - issue of replacement or 2nd key	per key	54.55	5.45	60.00	C
Venue Cleaning (Mon to Fri)- minimum 2 hours	first 2 hours	140.91	14.09	155.00	C
Venue Cleaning (Mon to Fri) - hourly after first 2 hours	per hour after first two	50.00	5.00	55.00	C
Venue Cleaning (Weekends and Pub Hols)- minimum 2 hours	first 2 hours	190.91	19.09	210.00	C
Venue Cleaning (Weekends and Pub Hols) - hourly after first 2 hours	per hour after first two	68.18	6.82	75.00	C
Waste services refer to Waste Management	per unit			POA	C
Out of schedule additional special site mowing and maintenance - event use	per day	159.09	15.91	175.00	C
Late payment administration fee / booking cancellation / amendment fee	per invoice	9.09	0.91	10.00	C
Amenities / change rooms (includes pre/post cleaning & initial stocking)	per event	236.36	23.64	260.00	C
Showgrounds Event Use					
Albert Morris Main Pavilion (INCLUDES 3 Food booths if req.)	per day	527.27	52.73	580.00	C
Albert Morris Food Stalls	each per day	33.18	3.32	36.50	C
Edgar Harley Main Pavilion	per day	440.91	44.09	485.00	C
Joe Howell Main Pavilion	per day	350.00	35.00	385.00	C
Field - Multi Purpose Field	per day	263.64	26.36	290.00	C
Field - Western Side	per day	263.64	26.36	290.00	C
Plaza - (INCLUDES 3 Food booths if req.) - large covered sealed area, includes lights, power, water & benches.	per day	440.91	44.09	485.00	C
Showgrounds Regular Use					
Albert Morris Main Pavilion	per hour	35.00	3.50	38.50	C
Edgar Harley Main Pavilion	per hour	26.82	2.68	29.50	C
Joe Howell Main Pavilion	per hour	18.64	1.86	20.50	C
Plaza - large covered sealed area, includes lights, power, water & benches	per hour	18.64	1.86	20.50	C
Tennis Courts					
Tennis Court Hire - Day Use	per hour	9.32	0.93	10.25	C
Tennis Court Hire - Night Use	per hour	14.00	1.40	15.40	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
COMMUNITY HALLS					
Service & Ancillary Fees - Both Islands and Mainland (no discounts apply)					
Late payment administration fee / Booking Cancellation / amendment Fee	per unit	9.09	0.91	10.00	C
Waste Services - Refer to Waste Management Fees	item			POA	C
Mowing - Event Use - Out of schedule special site mowing	per unit	159.09	15.91	175.00	C
Keys - Issue of replacement or 2nd key	per key	54.55	5.45	60.00	C
Service & Ancillary Fees - Cleveland Showgrounds (no discounts apply)					
Venue Cleaning (Mon - Fri) minimum 2 hours	first 2 hours	140.91	14.09	155.00	C
Venue Cleaning (Mon - Fri) hourly after first 2 hours	per hour	50.00	5.00	55.00	C
Venue Cleaning (weekends & Public Holidays) minimum 2 hours	first 2 hours	195.45	19.55	215.00	C
Venue Cleaning (weekends & Public Holidays) hourly after first 2 hours	per hour	68.18	6.82	75.00	C
COMMUNITY HALLS - Mainland					
Other Mainland Halls Hourly Use	per hour	35.45	3.55	39.00	C
Other Mainland Halls Hourly Use off peak (M-F 7.00am to 3.00pm)	per hour	17.73	1.77	19.50	C
Other Mainland Halls - Functions and events Friday/Saturday/Sunday use 4.00pm to midnight (no other discounts apply, includes cleaning fee)	per hour	418.18	41.82	460.00	C
Other Mainland Halls - Functions and events consecutive use, Friday/Saturday/Sunday use 4.00pm to midnight (no other discounts apply)	per day/night	231.82	23.18	255.00	C
Capalaba Place - Hourly Use - Whole of facility	per hour	54.55	5.45	60.00	C
Capalaba Place - Hourly Use - off peak (M-F 8.30am to 3.00pm)	per hour	25.45	2.55	28.00	C
Capalaba Place - Functions and events Friday/Saturday/Sunday use 4.00pm to midnight (no other discounts apply, includes cleaning fee)	per day/night	540.91	54.09	595.00	C
Capalaba Place - Functions and events consecutive use, Friday/Saturday/Sunday use 4.00pm to midnight (no other discounts apply)	per day/night	354.55	35.45	390.00	C
Capalaba Place - Kitchen – full catering (commercial) Note: no discounts apply to this hire	per day	46.36	4.64	51.00	C
Birkdale School of Arts (Activity Room only)	per hour	17.73	1.77	19.50	C
Redland Bay (Meeting room only)	per hour	17.73	1.77	19.50	C
COMMUNITY HALLS - Islands					
Note:					
<i>Licence to occupy agreements with resident sporting clubs excluded from Hub fees</i>					

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Coochie, Macleay & Russell Isl - Hourly Use - Main Hall	per hour	22.73	2.27	25.00	C
Coochie, Macleay & Russell Isl - Hourly Use - Main Hall - off peak (M-F 7.00am to 3.00pm)	per hour	12.73	1.27	14.00	C
Coochie, Macleay & Russell Isl - Hourly Use - Meeting Room	per hour	12.73	1.27	14.00	C
Coochie, Macleay & Russell Isl - Functions & events Friday/Saturday/Sunday use 4.00pm to midnight (no other discounts apply includes cleaning fee)	per day/night	231.82	23.18	255.00	C
Coochie, Macleay & Russell Isl - Functions and events consecutive use, Friday/Saturday/Sunday use 4.00pm to midnight (no other discounts apply)	per day/night	45.45	4.55	50.00	C
Lamb Island - Hourly Use - Whole of facility	per hour	7.27	0.73	8.00	C
Lamb Island - Functions & events Friday/Saturday/Sunday use 4.00pm to midnight (no other discounts apply includes cleaning fee)	per event	231.82	23.18	255.00	C
Lamb Island - Functions & events consecutive use Friday/Saturday/Sunday use 4.00pm to midnight (no other discounts apply)	per day/night	45.45	4.55	50.00	C
Amity & Dunwich - Hourly Use - Whole of facility	per hour	22.27	2.23	24.50	C
Amity & Dunwich - Off peak (M-F 7.00am to 3.00pm)	per hour	11.36	1.14	12.50	C
Amity & Dunwich - Functions & events Friday/Saturday/Sunday use 4.00pm to midnight (no other discounts apply includes cleaning fee)	per day/night	254.55	25.45	280.00	C
Amity & Dunwich - Functions & events consecutive use Friday/Saturday/Sunday use 4.00pm to midnight (no other discounts apply)	per day/night	68.18	6.82	75.00	C
Pt Lookout - Hourly Use - Whole of facility	per hour	35.45	3.55	39.00	C
Pt Lookout - Hourly Use off peak (Tue-Thu 7am to 2.00pm)	per hour	18.18	1.82	20.00	C
Pt Lookout - Functions & Events Friday/Saturday/Sunday use 2.00pm to 11.00am - Parties/Weddings/Social Occasions - (no other discounts apply, includes cleaning fee)	per day/night	604.55	60.45	665.00	C
Pt Lookout - Functions & events consecutive use Friday/Saturday/Sunday use 2.00pm to 11.00am - parties/weddings/social occasions (no other discounts apply)	per day/night	418.18	41.82	460.00	C
Sport & Resilience Hub Hourly Use	per hour	22.27	2.23	24.50	C
Sport & Resilience Hub Hourly Use off peak (M-F 8.30 am to 3.00pm)	per hour	12.27	1.23	13.50	C
Sport & Resilience Hub Functions & events Friday/Saturday/Sunday use 4.00pm to midnight (no other discounts apply includes cleaning fee)	per day/night	254.55	25.45	280.00	C
Sport & Resilience Hub Functions & events consecutive use Friday/Saturday/Sunday use 4.00pm to midnight (no other discounts apply)	per day/night	68.18	6.82	75.00	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
CLUB LEASING					
Category A (no liquor licence)	per annum	0.91	0.09	1.00	C
Category B (restricted liquor licence)	per annum	0.91	0.09	1.00	C
Category C (full liquor licence)	per annum	621.82	62.18	684.00	C
Category D (30 or less gaming machines)	per annum	1,146.82	114.68	1,261.50	C
Category E (more than 30 gaming machines)	per annum	5,736.36	573.64	6,310.00	C
CEMETERIES - Cleveland / Dunwich					
Coffin allotment					
Grave Site - Lawn coffin (Prices from)	per site	2,409.09	240.91	2,650.00	C
Grave Site - monumental (Prices from)	per site	2,818.18	281.82	3,100.00	C
Cremation allotment					
Cremation Allotment - purchase of ground niche (Prices from)	per site	1,363.64	136.36	1,500.00	C
Cremation Allotment - Purchase of shrub position (Prices from)	per site	1,636.36	163.64	1,800.00	C
Cremation Allotment - Niche Wall (Prices from)	per niche	1,272.73	127.27	1,400.00	C
Cremation Allotment - Purchase of Garden edge (Prices from)	per site	600.00	60.00	660.00	C
Cremation Allotment - Purchase of Rock Position / memorial stone	per rock position	1,363.64	136.36	1,500.00	C
CEMETERIES (ALL) Ancillary and Service Fees					
Service & Ancillary Fees					
Exhumation Fee	per exhumation			POA	C
Burial to the third depth (additional cost)	per site	472.73	47.27	520.00	C
Surcharge for Burials and Ashes Outside of Hours 9am-4pm Monday-Friday	per hour or part thereof (min 1 hour)	327.27	32.73	360.00	C
Monumental Cleaning/minor renovations fee (as determined by Council Interment Officer)	per site	145.45	14.55	160.00	C
Lawn Burial interment - including entry level plaque (Prices from)	per interment	3,272.73	327.27	3,600.00	C
Burial interment monumental	per interment	2,590.91	259.09	2,850.00	C
Interment of ashes Bush Rock /Memorial Stone - including entry level plaque (Prices from)	per interment	1,636.36	163.64	1,800.00	C
Interment of ashes Niche - including entry level plaque (Prices from)	per interment	1,000.00	100.00	1,100.00	C
Interment of ashes Garden Edge - including entry level plaque (Prices from)	per interment	745.45	74.55	820.00	C
Interment of ashes Scrub - including entry level plaque (Prices from)	per interment	1,545.45	154.55	1,700.00	C
Niche Plaque (130mm x 140mm - one inscription 6 lines x 25 characters)	per item	500.00	50.00	550.00	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Garden Edge/Shrub Plaque (70mm x 120mm - one inscription - 6 lines 20 characters)	per item	272.73	27.27	300.00	C
Rock/Garden Plaque (130mm x 140mm one inscription - 6 lines x 25 characters)	per item	500.00	50.00	550.00	C
Memorial Marker Block (where permitted)	per item	300.00	30.00	330.00	C
Lawn Burial Plaque (380mm x 230mm two inscriptions 15 lines 45 characters)	per item	909.09	90.91	1,000.00	C
Emblem / graphic / boarder changes etc to standard lawn plaque	per item	200.00	20.00	220.00	C
Bronze Bud Holder - (cremation allotments)	per item	109.09	10.91	120.00	C
Bronze Flower vase - Lawn & Monumental Allotments	per item	300.00	30.00	330.00	C
Review and install 3rd party Plaque (where permitted)	per item	500.00	50.00	550.00	C
Cremation interment in coffin allotment	per interment	1,318.18	131.82	1,450.00	C
Slab removal	per interment	490.91	49.09	540.00	C
Monumental ground cover planting	per site	145.45	14.55	160.00	C
Renovations, repairs and to existing monument	per site			POA	C
Permission to Install Monument (headstone & base + inscription)	per application	590.91	59.09	650.00	C
Permission to install kerbing (monumental allotments only)	per application	327.27	32.73	360.00	C
Permission to Install Sloper (sloper stone <600mm with inscription)	per application	327.27	32.73	360.00	C
Permission to Install/construct Mausoleum, Family Vault etc (where available)	per application			POA	C
Permission to Inscribe, Repaint, Regild, Reinscribe	per application	136.36	13.64	150.00	C
Office of Australian War Graves Application	per application	136.36	13.64	150.00	C
Transfer of licence/grantee (per allotment/licence)	per application	454.55	45.45	500.00	C
Copy of allotment / burial licence / application / permit	per application	13.64	1.36	15.00	C
Other request or service not listed	per application			POA	C
CEMETERIES - Redland Bay					
Burial					
Grave Site - Monumental Coffin (Prices from)	per site	2,181.82	218.18	2,400.00	C
Grave Site - Lawn Coffin (Prices from)	per site	1,909.09	190.91	2,100.00	C
Cremation allotment					
Cremation Allotment - Niche wall (Prices from)	per site	1,181.82	118.18	1,300.00	C
Cremation Allotment - Purchase of rock position / memorial stone (Prices from)	per rock position	1,272.73	127.27	1,400.00	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Cremation Allotment - Purchase of shrub position (Prices from)	per site	1,545.45	154.55	1,700.00	C
Cremation Allotment - Purchase of Garden edge (Prices from)	per site	600.00	60.00	660.00	C
Cremation Allotment - Purchase of Ground Niche (Prices from)	per site	1,363.64	136.36	1,500.00	C
Scatter in unmarked section (per cremation)	per site	472.73	47.27	520.00	C
ADVERTISING ON BUS SHELTERS					
Advertising Panel Fabrication					
Panel Printing	per item			POA	C
Installation/Removal/Relocation of Panels					
Panel Maintenance, 1 to 2 Panels Booked	per application	109.09	10.91	120.00	C
Panel Maintenance, 3 to 5 Panels Booked	per application	218.18	21.82	240.00	C
Panel Maintenance, 6 or more Panels Booked	per application	327.27	32.73	360.00	C
Mainland Bus Shelters and Terminals Adspace					
Lead OR Trail Panels, 1740mm x 1200mm	Quarterly per panel	450.00	45.00	495.00	C
Bus Seat	Quarterly per panel	300.00	30.00	330.00	C
Not-for-profit Lead OR Trail Panels, 1740mm x 1200mm	Quarterly per panel			POA	C
SMBI and NSI Bus Shelters and Terminals Adspace					
Lead OR Trail Panels, 1740mm x 1200mm	Quarterly per panel	231.82	23.18	255.00	C
Lead OR Trail Panels, 900mm x 1200mm	Quarterly per panel	109.09	10.91	120.00	C
Lead OR Trail Panels, < 700mm x 1100mm	Quarterly per panel	81.82	8.18	90.00	C
Not-for-profit Lead OR Trail Panels, All Sizes	Quarterly per panel			POA	C
MARINE					
Landing Permit Licence Applications					
Application Fee - New Permit Licence	per application	402.55	40.25	442.80	C
Application Fee - Renewal Permit Licence	per application	247.18	24.72	271.90	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Passenger Ferry Service (Vessel Licence)					
<i>Calculations per annum for Passenger Ferry Service (Vessel Licence) are charged using the following method (incl GST): {Passenger Ferry Service (Vessel Licence) by the number of different RCC sites the vessel visits}+{number of landings the vessel makes per annum by the Passenger Ferry Service (Activity Licence)}+{ Application Fee}. For example, a 9.0 tonne Ferry Service Vessel which lands at 5 sites approx 18,850 times per year, is calculated as: (\$2,107.20 x 5) + (18,850 X 2.35) + \$442 80 (new Application) = \$55,276.30 p.a.</i>					
Passenger Ferry Service (Activity Licence) Charter operators to provide an estimate otherwise 104 landings p.a. Will be applied)	multiplied by the number of landings	2.14	0.21	2.35	C
Gross Tonnage Range of 4 - 9	per annum - per vessel for all RCC facilities	1,915.64	191.56	2,107.20	C
Gross Tonnage Range of 10 - 19	per annum - per vessel for all RCC facilities	3,830.73	383.07	4,213.80	C
Gross Tonnage Range of 20 - 29	per annum - per vessel for all RCC facilities	5,747.41	574.74	6,322.15	C
Gross Tonnage Range of 30 or above	per annum - per vessel for all RCC facilities	8,235.82	823.58	9,059.40	C
Jetty (Activity Licence)	per activity per facility per annum	3,950.23	395.02	4,345.25	C
Gross Tonnage Range of 3 or less	per annum - per vessel for all RCC facilities				C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Vehicular Ferry Service (Vessel Licence)					
<i>Calculations for Vehicular Ferry Service fees are charged using the following method (inc GST): {Vehicular Ferry Service Licence multiplied by the number of different RCC sites the vessel visits}+{number of landings the vessel makes per annum multiplied by the Vehicular Ferry Service (Activity Licence)}+{ Application Fee}. For example, a 8-100 Gross tonnage vessel that lands at 2 sites approx 4,680 times per year, is calculated as (\$1485.60 x 2)+(4,680 x 4.00)+\$442.80=\$22,134 p.a.</i>					
Gross Tonnage Range of 100 or less	per annum - per vessel multiplied by the number of facilitie	1,350.55	135.05	1,485.60	C
Gross Tonnage Range of 101 - 200	per annum - per vessel multiplied by the number of facilitie	2,590.95	259.10	2,850.05	C
Gross Tonnage Range of 201 - 400	per annum - per vessel multiplied by the number of facilitie	3,288.23	328.82	3,617.05	C
Gross Tonnage Range of 401 - 600	per annum - per vessel multiplied by the number of facilitie	4,860.32	486.03	5,346.35	C
Gross Tonnage Range of 601 or above	per annum - per vessel multiplied by the number of facilitie			POA	C
Vehicular Ferry Service (Activity Licence) Charter operators to provide an estimate otherwise 104 landings p.a. Will be applied	multiplied by the number of landings	3.64	0.36	4.00 1.47	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Weinam Creek Marina Berthing Rates					
<i>Note 1: Maximum of 39 customers to be allocated 13 berths for Shared Single Categories (excl. 48 hour), subject to operational review. Note 2: Maximum of 24 customers to be allocated to 4 berths for Shared 48 hour Mooring categories, subject to operational review.</i>					
Exclusive Single Berth	per quarter	811.64	81.16	892.80	C
Exclusive Double Berth	per quarter	1,623.86	162.39	1,786.25	C
Shared Single Berth (Mon - Fri)	per quarter	230.18	23.02	253.20	C
Shared Single Berth (Mon - Sun)	per quarter	323.00	32.30	355.30	C
Shared Single Berth (Week End)	per quarter	91.73	9.17	100.90	C
Shared 48 hour Mooring	per quarter	49.77	4.98	54.75	C
Weinam Creek Marina Security Bond					
<i>Note: the bonds are equal to 1 quarter of the applicable Marina Berthing Rate</i>					
Exclusive Single Berth	per compound per licence	203.00		203.00	B
Exclusive Double Berth	per compound per licence	405.95		405.95	B
Shared Single Berth (Mon - Fri)	per compound per licence	229.95		229.95	B
Shared Single Berth (Mon - Sun)	per compound per licence	322.65		322.65	B
Shared Single Berth (Week End)	per compound per licence	91.70		91.70	B
Shared 48 hour Moorings	per compound per licence	50.00		50.00	B
Marina Security Key (Bond)	per key	56.30		56.30	B
Marina Security Key (Lost / Stolen / Damaged or 2nd Key)	per key	56.30		56.30	B
ROADS & DRAINAGE					
Application for Structure on Road Reserve					
Includes but is not limited to: Shipping Containers, Rubbish, Skips.	per 7 days	179.60		179.60	R
Includes but is not limited to: Shipping Containers, Rubbish, Skips.	per 30 days	583.85		583.85	R
Bitumen Invert Driveway Crossover (Installed by Council)					
Bitumen Invert Driveway Crossover (Installed by Council)	per driveway	944.00	94.40	1,038.40	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Extension to maximum of 6.0m per 0.5m length	per driveway	87.82	8.78	96.60	C
Concrete Invert Driveway Crossover - (Installed by Council)					
3.6m Kerb and channel invert crossing	per driveway	1,547.77	154.78	1,702.55	C
Extension to maximum of 6.0m per 0.5m length	per driveway	141.41	14.14	155.55	C
DOMESTIC DRIVEWAY CROSSOVER					
Application & Inspection fee	per driveway	174.36	17.44	191.80	C
Glare Complaints					
Investigation Fee for Glare Complaint	per investigation	61.73	6.17	67.90	C
Options as per Energex recommendation					
Supply and fit standard internal baffle to Sylvania B2223 and B2224 series	per investigation			50% of Current Energex Cost	C
Install Internal Shield (Glare Foil)	per investigation			50% of Current Energex Cost	C
Supply and fit adhesive shield to Sylvania Minor (Urban) or Major (Roadster) luminaire	per installation			50% of Current Energex Cost	C
Supply and fit a unique shield to a standard or aeroscreen unit	per installation			50% of Current Energex Cost	C
Change Light Fitting - Major Road	per installation			50% of Current Energex Cost	C
Change Light Fitting - Minor Road	per installation			50% of Current Energex Cost	C
Pipe Driveway Crossover (Installed by Council)					
<i>Standard pipe crossing (375mm-450mm diameter):</i>					
3.6m long	per driveway	1,827.68	182.77	2,010.45	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
4.8m long	per driveway	2,113.00	211.30	2,324.30	C
6.0m long	per driveway	2,305.18	230.52	2,535.70	C
Traffic Control Permits					
Application fee for Traffic Control Permit or Renewal of Traffic Control Permit (permit period 1Oct to 30Sept)	per permit	242.41	24.24	266.65	C
Extension to Traffic Control Permits	per request	60.18	6.02	66.20	C
TRAFFIC AND TRANSPORT					
Roadside Vendors Permit					
Application fee	per application	834.00		834.00	R
Annual Permit Fee (Weekdays Only)	per permit	3,597.40		3,597.40	R
Annual Permit Fee (Weekends Only)	per permit	3,597.40		3,597.40	R
Annual Permit Fee (7 Days a week)	per permit	6,297.65		6,297.65	R
Secure Off Street Parking Compounds					
Car bays in main compound - secured	per quarter	264.27	26.43	290.70	C
Car bays in marina compound	per quarter	264.27	26.43	290.70	C
Motor cycle bay in main compound	per quarter	65.82	6.58	72.40	C
Compound - Security Bond for car	per compound			equal to 1 quarter excl. GST	B
Compound - Security Bond for Motor cycle	per compound			equal to 1 quarter excl. GST	B
Compound - Proximity Card Bond	per card	54.35		54.35	B
Compound - Security Key Bond	per key	54.35		54.35	B
Lost / Stolen / Damaged or 2nd Proximity card	per card	54.35		54.35	O
Lost / Stolen / Damaged or 2nd Security Key	per key	54.35		54.35	O
REDLAND WATER ALTERATIONS WATER					
Alter height of meter	per alteration			POA	C
Relocate meter or stopcock	per relocation			POA	C
Isolation of fire supply - During office hours (2hrs minimum)	per hour			POA	C
Isolation of fire supply - Out of office hours (4hrs minimum)	per hour			POA	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
HYDRANTS					
Water Tanker Filling Permit per month - Water additional at non-residential rates as per Utilities charges	per application	35.50	3.55	39.05	C
Water Tanker Filling Additional or Replacement Cards	per application	17.55	1.75	19.30	C
Metered Standpipes per month - Water additional at non-residential rates as per Utilities charges	per application	115.23	11.52	126.75	C
Bond for Metered Standpipes - Refundable upon satisfactory return of standpipe	per application	2,051.00		2,051.00	B
RECYCLED WATER					
Recycled Water Class B volume Change	per kL	2.35		2.35	C
TRADE WASTE					
Disposal of a Commercial Chemical Toilet at a suitable location	per kL	134.15		134.15	C
WASTEWATER					
Raising / Lowering Sewer Manholes	per raise / lower			POA	C
Hydraulic Modelling Wastewater system	per assessment			POA	C
WATER SUPPLY					
Water Meter Search	per search	49.35		49.35	C
Verification Meter Accuracy	per verification			POA	C
Water Service 20mm Connection to water main - short side, costs for road crossing additional	per connection			POA	C
Water Service 25mm Connection to water main - short side, costs for road crossing additional	per connection			POA	C
Water disconnection	per application			POA	C
Hydraulic Modelling Water Supply	per assessment			POA	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
REDWASTE					
BIN ESTABLISHMENT CHARGES					
Standard administration charge for a single waste & recycling service on all types of new properties, bin exchanges, new greenwaste services, additional bin requirements or any cancellations	per establishment	68.95		68.95	O
ISLAND WASTE TRANSFER STATIONS					
Commercial Waste - ISLANDS <i>(including domestic vehicles that do not provide proof of residency)</i>					
Greenwaste – Clean segregated vegetation	per m3	44.55	4.45	49.00	C
Greenwaste - Minimum Charge (loads 0.25m3 or less)	min charge	10.91	1.09	12.00	C
Mixed Waste - Cars (sedans, station wagons)	per vehicle	16.36	1.64	18.00	C
Mixed Waste - Trucks with an RGVM of less than four and a half (4.5) tonne pulling trailers	per vehicle	70.91	7.09	78.00	C
Mixed Waste - Cars with trailers	per vehicle	34.55	3.45	38.00	C
Mixed Waste - Utilities or vans	per vehicle	34.55	3.45	38.00	C
Mixed Waste - Utility or van and trailer	per vehicle	46.36	4.64	51.00	C
MAINLAND WASTE TRANSFER STATIONS					
Commercial Waste - BIRKDALE <i>(including domestic vehicles that do not provide proof of residency)</i>					
Commercial Mixed Waste	per tonne	136.64	13.66	150.30	C
Minimum charge - Commercial Mixed Waste (loads 200 kg or less)	min charge	27.36	2.74	30.10	C
Bricks & Concrete	per tonne	155.68	15.57	171.25	C
Minimum charge – Bricks & Concrete Waste (loads 200 kg or less)	min charge	30.73	3.07	33.80	C
Greenwaste – Clean segregated vegetation	per tonne	130.50	13.05	143.55	C
Minimum Charge - Greenwaste (loads 200 kg or less)	min charge	26.09	2.61	28.70	C
Expanded materials (polystyrene, plastic piping)	per tonne	935.73	93.57	1,029.30	C
Surcharge for loads with >25% expanded materials (polystyrene, plastic pipe)	surcharge	99.23	9.92	109.15	C
Uncontaminated Clean Soil	per tonne	14.00	1.40	15.40	C
Mattresses	item	20.82	2.08	22.90	C
Asbestos & Asbestos Containing Material (ACM) Disposal (loads less than 10m2)	per tonne	224.86	22.49	247.35	C
Minimum charge - Asbestos & Asbestos Containing Material (ACM) - loads 150 kg or less	min charge	33.68	3.37	37.05	C
Emergency disposal or after hours disposal rate / recovery of site damage due to incorrectly disposed loads	by negotiation			POA	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Commercial Waste - REDLAND BAY					
<i>(including domestic vehicles that do not provide proof of residency)</i>					
Greenwaste – Clean segregated vegetation	per m3	44.55	4.45	49.00	C
Minimum Charge - Greenwaste (loads 0.25m3 or less)	min charge	10.27	1.03	11.30	C
Expanded materials (polystyrene, plastic piping)	per m3	18.55	1.85	20.40	C
Surcharge for loads with >25% expanded materials (polystyrene, plastic pipe)	surcharge	99.23	9.92	109.15	C
Mattresses	item	20.82	2.08	22.90	C
Mixed Waste - Cars (sedans, station wagons)	per vehicle	16.64	1.66	18.30	C
Mixed Waste - Cars with trailers	per vehicle	34.36	3.44	37.80	C
Mixed Waste - Utilities or vans	per vehicle	34.36	3.44	37.80	C
Mixed Waste - Utility or van and trailer	per vehicle	46.95	4.70	51.65	C
Mixed Waste - Trucks with an RGVM of less than four and a half (4.5) tonne pulling trailers	per vehicle	69.95	7.00	76.95	C
Commercial Waste - Tyres					
Car tyres	per tyre	12.32	1.23	13.55	C
Car tyres on rims	per tyre	16.36	1.64	18.00	C
Light truck tyres	per tyre	18.86	1.89	20.75	C
Light truck tyres on rims	per tyre	25.73	2.57	28.30	C
Truck tyres	per tyre	31.14	3.11	34.25	C
Truck tyres on rims	per tyre	49.14	4.91	54.05	C
Super Singles	per tyre	50.18	5.02	55.20	C
Super Singles on rims	per tyre	81.55	8.15	89.70	C
Earthmoving tyres up to 1.50m	per tyre	159.14	15.91	175.05	C
Earthmoving tyres up to 1.50m on rims	per tyre	282.50	28.25	310.75	C
Domestic vehicles - Tyres					
The relevant commercial fee will be applied per tyre to residential transactions where more than 4 tyres are disposed in the transaction.	per tyre			POA	C
Public Weighbridge - BIRKDALE					
Public weighings for registered gross vehicle weight less than 10 tonnes	per transaction	29.64	2.96	32.60	C
Public weighings for registered gross vehicle weight 10 to 14.99 tonnes	per transaction	46.45	4.65	51.10	C
Public weighings for registered gross vehicle weight 15 to 19.99 tonnes	per transaction	61.55	6.15	67.70	C
Public weighings for registered gross vehicle weight 20 to 24.99 tonnes	per transaction	75.59	7.56	83.15	C
Public weighings for registered gross vehicle weight 25 to 29.99 tonnes	per transaction	92.50	9.25	101.75	C
Public weighings for registered gross vehicle weight 30 to 39.99 tonnes	per transaction	123.27	12.33	135.60	C
Public weighings for registered gross vehicle weight 40 to 50 tonnes	per transaction	152.50	15.25	167.75	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
SPECIAL EVENT WASTE AND RECYCLING SERVICES					
Special event waste collection (Mainland) - 240L	each	15.05	1.50	16.55	C
Special event waste collection (Mainland) - 3m3	each	90.23	9.02	99.25	C
Special event recycling collection (Mainland) - 240L	each	25.18	2.52	27.70	C



2017-2018 Fees & Charges

Including new City Plan

**(Includes Redland Water and
RedWaste Commercial
Businesses)**

Appendix - Charge Type

B – Bond, C – Commercial, R – Regulatory, O – Other

REDLAND CITY COUNCIL FEE SCHEDULE SUPPORTING INFORMATION

1. PHOTOCOPY FEE (Officer Assisted)

Photocopying fees are used consistently across Redland City Council and the cost per page is outlined below:

Black & White Copying		Colour Copying	
Size	Cost	Size	Cost
A4	\$1.20	A4	\$2.50
A3	\$1.75	A3	\$3.60

Copies of Council Minutes (A4)	Cost
6 pages or less	As per above
7 pages or more	\$7.00

2. PHOTOCOPY FEE (no assistance provided)

Council Libraries have photocopy machines which take a coin in the slot where you can make copies yourself.

Libraries Photocopying (A4 only)		
	Size	Cost
Black and White	A4	\$0.20
Colour	A4	\$2.00

3. GLOSSARY OF TERMS

3.1 Fee Charge Type and Acronyms

B	Bond
C	Commercial
R	Regulatory (Cost Recovery)
O	Other
FOA	Fee on Application
POA	Price on Application

3.2 Not for Profit and bona-fide charities

Bona-fide charities and not for profit organisations are classified by means of the following criteria:

1. Endorsed as a charity by the Australian Taxation Office; or
2. An incorporated association under the *Associations Incorporation Act 1981* which is not a club licensed under the *Liquor Act 1992*; or
3. An incorporated association under the *Associations Incorporation Act 1981* which is a club licensed under the *Liquor Act 1992*, if the applicant:
 - 3.1 Does not have an existing management agreement with another licensed club; and
 - 3.2 Has no more than 20 gaming machines licensed in accordance with the *Gaming Machine Act 1991*; and
 - 3.3 The applicant is the owner of the premises the subject of the development application.

Supporting documentation confirming the status as an eligible charity or not for profit organisation must be supplied with the application to receive any applicable discounts.

4. REGISTER OF COST RECOVERY FEES

As per section 98(1) of the *Local Government Act 2009* Redland City Council maintains a register of Cost Recovery Fees. This register can be obtained through Council's website or from the Corporate Meetings & Registers Team, standard black and white photocopy charges apply.



REDLAND CITY COUNCIL

FEES AND CHARGES REPORT

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
LEGAL SERVICES					
Notices of Non-Party Disclosure and Third Party Discovery Inspection and provision of documents	per hour	36.00		36.00	R
Party Disclosure and Discovery Inspection and provision of documents	per hour	36.00		36.00	R
FINANCIAL MANAGEMENT					
Rate Searches <i>Telephone searches to be confined to two per enquirer per day, provided funds are held. For each enquiry requiring a search of records:</i> Full Property/Rate Search	per enquiry	54.15		54.15	R
Revenue Services Property Transfer Fee (Change of Ownership)	per transfer	45.40		45.40	R
Copy of Rate Notice for period prior 1 July 2005	per rate notice	78.50		78.50	R
Dishonour Administration Fee	per dishonour	27.20		27.20 + bank fee charged to RCC	R
Inspect Rate Book (not suitable for Property Conveyance)	per property	16.85		16.85	R
RIGHT TO INFORMATION					
Application fees are set by the Queensland State Government contact Council's Corporate Governance Unit for current fees.					
Application fee for applications not concerning applicant's personal affairs (Statutory Fee)	per application			POA Statutory Fee	R
Application processing charges if processing (including inspection of documents) takes longer than 5 hours (Statutory Charge)	per 15 mins			POA Statutory Fee	R
Photocopies – A4 Black & white (statutory charge)	per page			POA Statutory Fee	R
MAPPING SERVICES					
Postage	per map	10.23	1.02	11.25	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Computer Generated Mapping Products					
A0 Predefined Map Content	per map	72.68	7.27	79.95	C
A1 Predefined Map Content	per map	60.73	6.07	66.80	C
A2 Predefined Map Content	per map	48.36	4.84	53.20	C
A3 Predefined Map Content	per map	36.32	3.63	39.95	C
A4 Predefined Map Content	per map	24.41	2.44	26.85	C
Customised Map	per map	85.73	8.57	94.30 Hourly rate, plus extra based on map size	C
Development Control Plan (A0 Colour)					
Mainland	per map	41.75		41.75	R
Islands	per map	41.75		41.75	R
Mainland & Islands Sheet	per map	41.75		41.75	R
Digital Mapping Data					
CD Production and Digital Data Agreement	per item	242.91	24.29	267.20	C
Digital Data Layer (Shapefile format)	per layer	60.73	6.07	66.80	C
Redlands Planning Scheme					
A0 Overlay Map	per map	41.75		41.75	R
A0 Zoning Map	per map	41.75		41.75	R
Statutory Maps					
<i>1998 Strategic Plan</i>					
Preferred Dominant Land Use Map	per map	41.75		41.75	R
Greenspace Map	per map	41.75		41.75	R
1998 Strategic Plan	per map	41.75		41.75	R
Zoning Map 1998 Planning Scheme (A0 Colour)					
Mainland	per map	41.75		41.75	R
Islands	per map	41.75		41.75	R
HOME ASSIST SECURE					
Home Assist Secure Field Officer labour (non-subsidised)	per hour	50.91	5.09	56.00	O
Transition Care Administration Fee	per job request	37.27	3.73	41.00	O
Fees set by Federal & State Govts & can be found on RCC website under Community,Safety&Health/Community Support/Help with Home Maintenance					

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
<i>Individual fees are displayed on RCC website under Community, Safety & Health/Community Support/Help with Home Maintenance</i>					
Commonwealth Home Support Programme - Maintenance	per item			See RCC website	O
Queensland Community Care Service - Maintenance	per item			See RCC website	O
Commonwealth Home Support Programme - Modifications	per item			See RCC website	O
Queensland Community Care Service - Modifications	per item			See RCC website	O
LIBRARY FEES					
Library Enviro Bags	per bag	1.45	0.15	1.60	C
Book - "Living on the edge"	at cost			POA	C
Inter-Library Loans (if applicable)	per loan	15.73	1.57	17.30	C
Sale of second hand books	per book			POA	C
Sale of second hand magazines	per magazine			POA	C
Replacement fee for lost & damaged library books & other items	at cost			at cost	C
Workshops	per participant			POA	C
Booklets	per book			POA	C
Post Cards	per item			POA	C
Meeting Rooms - Commercial Use Only	first 2 hours	16.73	1.67	18.40	C
Printing from ITC in the libraries					
Black and white printing from ITC in Libraries	per page	0.18	0.02	0.20	C
Colour Printing from ITC in Libraries	per page	1.82	0.18	2.00	C
REDLAND ART GALLERY					
Commission on Sale of Artworks and Merchandise					
Commission on Sale of Artworks and Merchandise; Commercial/ Individual Artist - ie: Profit charged at 20%; Community / Not for Profit - ie: Local community groups, community arts organisations, community development initiatives and charities. Charged at 10%	per item			POA	C
Public Program Workshops	per person			POA	C
Redland Art Awards	Per Entry			POA	C
Ticketed Events in Art Gallery	per person			POA	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
REDLAND PERFORMING ARTS CENTRE - RPAC					
CONCERT HALL					
Per Performance Day/Night - 10% gross box office, with a minimum guaranteed rental, plus all costs	minimum - per day/night	1,207.27	120.73	1,328.00	C
Rehearsal Hire: (Not on day of a performance) Working lights only - minimum 3 hour call	per hour + costs	60.91	6.09	67.00	C
Bump in / set up / full rehearsal	per hour + costs	72.73	7.27	80.00	C
Bump in / set up / full rehearsal	per day + costs	509.09	50.91	560.00	C
Concert Hall - Green Room Only					
Business hours - Monday to Friday - full day	per day + costs	66.36	6.64	73.00	C
Business hours - Monday to Friday - half day	half day + costs	36.36	3.64	40.00	C
Evenings, weekends & public holidays - full day	per day + costs	126.36	12.64	139.00	C
Evenings, weekends & public holidays - half day	half day + costs	60.91	6.09	67.00	C
Concert Hall - Part Hall Foyer and Mezzanine					
Business hours - Monday to Friday - full day	per day + costs	266.36	26.64	293.00	C
Business hours - Monday to Friday - half day	half day + costs	131.82	13.18	145.00	C
Evenings, weekends & public holidays - full day	per day + costs	326.36	32.64	359.00	C
Evenings, weekends & public holidays - half day	half day + costs	180.91	18.09	199.00	C
Concert Hall - Part Hall Foyer, Mezzanine & Green Room					
Business hours - Monday to Friday - full day	per day + costs	326.36	32.64	359.00	C
Business hours - Monday to Friday - half day	half day + costs	170.00	17.00	187.00	C
Evenings, weekends & public holidays - full day	per day + costs	385.45	38.55	424.00	C
Evenings, weekends & public holidays - half day	half day + costs	217.27	21.73	239.00	C
CULTURAL CENTRE VENUES					
<i>Facilities & Equipment</i>					
Kitchen	per day	40.00	4.00	44.00	C
Technical staff/Duty supervisor	per hour	50.91	5.09	56.00	C
Post performance clean	per hour	39.09	3.91	43.00	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Cultural Centre Venues - Event Use					
Gallery Foyer (Hourly Use up to 3 hours)	per hour	67.27	6.73	74.00	C
Gallery (including kitchen) (Event Use) 10% gross box office, with a minimum guaranteed rental, plus all costs	per day	651.82	65.18	717.00	C
Auditorium (Hourly Use up to 3 hours)	per hour	53.64	5.36	59.00	C
Auditorium (including kitchen) (Event use) 10% gross box office, with a minimum guaranteed rental, plus all costs	per day	410.91	41.09	452.00	C
Whole of Venue (including kitchen) (Event Use) 10% gross box office, with a minimum guaranteed rental, plus all costs	per day	1,014.55	101.45	1,116.00	C
Cultural Centre Venues - Green Room Only					
Business hours - Monday to Friday	per day + costs	59.09	5.91	65.00	C
Evenings, weekends & public holidays	per day + costs	90.91	9.09	100.00	C
EQUIPMENT HIRE - External					
Consumable items - technical	per item			at cost + 10%	C
Hire of special lighting equipment	per item			at cost + 10%	C
Hire of special sound equipment	per item			at cost + 10%	C
Hire of special staging equipment	per item			at cost + 10%	C
Equipment Hire - RPAC Owned	per item			Depending on piece of equipment	C
MARKETING SERVICES					
Target marketing - direct mail (incl postage)	per envelope	2.00	0.20	2.20	C
Poster distribution - venue details supplied	per poster	1.59	0.16	1.75	C
Poster distribution - when doubled with another run	no charge				C
Poster distribution - venue details to be attached	per poster	2.14	0.21	2.35	C
Display ad placement (artwork supplied)	per display			at cost + 10%	C
OTHER FEES					
Post performance clean	per hour	39.09	3.91	43.00	C
Merchandising - 10% Commission on gross merchandise sales (incl GST)	per item			% of sale price	C
Local phone/fax call	per call	0.50	0.05	0.55	C
Linen Hire - Trestle Table	per item	6.60	0.66	7.26	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Linen Hire - Round Table	per item(s)	9.90	0.99	10.89	C
Other Linen Hire (seat covers, napkins, dry bar covers)	per item			@ cost +10%	C
PERFORMANCE LAWN					
Casual Rate	per day	859.09	85.91	945.00	C
Bulk Use (12 months or more)	per day	571.82	57.18	629.00	C
Electricity Access Fee	per day	95.45	9.55	105.00	C
Bond/ Make Good Fee	per day	953.64	95.36	1,049.00	C
Technical staff/Duty supervisor	per hour	50.91	5.09	56.00	C
SECURITY BONDS:					
<i>(refundable if venue/s is/are left undamaged and in a tidy condition as agreed to in signed contract). Bonds are at the discretion of the Creative Arts Manager (or nominee designated by the Creative Arts Manager).</i>					
Small Events - up to 100 people - Parties / weddings / promotions / fund raisers etc	bond per event	500.00		500.00	B
Medium Events - 101-250 people - Parties / weddings / promotions / fund raisers etc	bond per event	750.00		750.00	B
Large Events - Over 250 people - Parties / weddings / promotions / fund raisers etc	bond per event	1,000.00		1,000.00	B
STAFF COSTS					
<i>(Labour charge penalty rates apply for overtime, Sundays & Public Holidays)</i>					
Front of House Staff Performance Package (over 200 patrons)	max 2.5 hours	445.45	44.55	490.00	C
Front of House/Functions Coordinator	per hour	41.82	4.18	46.00	C
Usher (min 4.5hr call)	per hour	37.27	3.73	41.00	C
Program/Merchandise sellers (min 3hr call)	per hour	46.36	4.64	51.00	C
Bar Attendant at private functions (min 3hr call)	per hour	46.36	4.64	51.00	C
FOH Duty Supervisor (required with non performance events)	per hour	41.82	4.18	46.00	C
Security staff	per hour	52.73	5.27	58.00	C
Duty Technical (required with access to stage & equipment)	per hour	50.91	5.09	56.00	C
Technicians (min 3hr call)	per hour	49.09	4.91	54.00	C
Marketing Coordinator	per hour	46.36	4.64	51.00	C
TICKETING FEES					
Box Office / Ticketing Services - Event creation - set up fee	per event	90.91	9.09	100.00	C
Performance alterations to original set up of event	per hour	90.91	9.09	100.00	C
Credit Card Charge - A fee of 3.3% of the sale price of each ticket sold using the Electronic Funds Transfer (EFT) facilities.	per ticket			% of sale price	C
Ticket Fee	per ticket	3.64	0.36	4.00	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Complimentary Ticket Fee	per ticket	3.18	0.32	3.50	C
Ticket Cancellation Fee	per ticket	3.64	0.36	4.00	C
Complimentary Tickets Cancellation Fee	per ticket	3.18	0.32	3.50	C
Online Ticket Booking Fee (maximum 10 tickets per transaction)	per transaction	4.55	0.45	5.00	C
Online Ticket Booking Fee - Families up to 4 tickets	per 4 tickets	5.45	0.55	6.00	C
Ticket Exchange Fee	per ticket	3.18	0.32	3.50	C
Telephone Transaction Fee	per transaction	3.73	0.37	4.10	C
Postage & handling fee for all tickets mailed to patrons	per envelope	2.00	0.20	2.20	C

SCHEDULE SUPPORTING INFORMATION

1. REFUNDS

1.1 Refund Processing Fee

In those instances where Council is refunding part or all of a fee, a refund processing fee is payable as detailed in the table below (except in the case of Council error or for Dog or Cat Registration refunds as per item 1.3 below):

Refund Amount	Refund Processing Fee
\$0 - \$24.99	*Not applicable
\$25 - \$199.99	50% of refund amount
\$200 or greater	\$100

*Note: No refunds will be issued for amounts under \$25 except in the case of Council error.

1.2 Refund of Fees for Withdrawn Applications

If the application is withdrawn before it is decided by Council a percentage of the application fee will be refunded depending on the assessment stage reached at the time of the withdrawal:

Stage of Application	Refund Percentage
Application Part	80%
Information and Referral Part	50%
Notification Part	20%
Decision Part	Nil

Note: All requests to withdraw applications must be made in writing.

Prior to payment the total amount of the refund to be paid will be reduced by the amount of the refund processing fee as set in item 1.1 above.

1.3 Refund of Fees for Dog or Cat Registration

A pro rata refund is available for dog or cat registrations under the following circumstances:

- Death of an Animal
- Relocation from City Area
- Animal is given away

Documented evidence to support the refund request is required.

Note: Dog or Cat Registration refunds are exempt from the Refund Processing Fee.

2. PHOTOCOPY FEE (for Local Laws and Policy Documents only)

Photocopying fees are used consistently across Redland City Council and the cost per page is outlined on page 1, Redland City Council Fee Schedule Supporting Information.

Copies of a Local Law (including Certified) and Policy Documents	Cost
6 pages or less	Cost per page as per Redland City Council Fee Schedule Supporting information, page 1
7 pages or more	\$7.00

3. DISCRETIONARY FEE CALCULATIONS AND DISCOUNTS

3.1 Discretionary Fee Reduction

Requests to determine an appropriate fee or reduce the application fee when a strict application of the scheduled fee is considered unreasonable or inappropriate considering the work required to carry out the assessment of the application, or where an appropriate fee has not been set, may be approved upon application.

Requests are required to be made in writing and accompanied by relevant supporting documentation. Should the delegated officer be unable or unwilling to determine a reduced fee at the time of lodgement (for example, in the case of impact assessable applications where the potential for submissions is a factor in consideration of any discount), the applicant is to pay the scheduled fee and any discount will be determined when the application is decided, at which time any part-refund will be paid. In determining requests for fee discounts, the delegated officers are to consider and document the following factors:

1. Level of assessment – including applicable zones and overlays;
2. Likelihood of submissions objecting to the proposal;
3. Intensity, scope and scale of proposed development;
4. Number of referral agencies and complexity of referral triggers;
5. Complexity of the technical requirements in support of the applications;
6. Anticipated workload;
7. Political and community interest sensitivity; and
8. Total calculated fee according to the schedule and compared with fees for similar applications in Redland City Councils supporting schedule as well as other Councils.

When a required fee may be waived (*Planning Act 2016* section 109)

1. This section applies to –
 - a) A development application; or
 - b) A change application; or
 - c) An extension application; or
 - d) The referral, under section 54 of the *Planning Act 2016*, of a development application or change application to a referral agency.
2. For section 109(b) of the *Planning Act 2016*, all or part of the required fee for the application or referral may be waived if the application or referral is made by a registered non-profit organisation.

Note that all discounts and fee waivers are to be recorded in the Fee Discount Register maintained by the administering group.

3.2 Missing Fee Calculation

The General Manager Community and Customer Services or the Group Manager City Planning & Assessment may determine an appropriate fee for a use or service not specified in the fee schedule.

3.3 Bona-fide Charities and not for Profit Organisations

A discount/rebate of 25% will be applied for bona-fide charities and not for profit organisations which meet the following criteria:

1. Endorsed as a charity by the Australian Taxation Office; or
2. An incorporated association under the *Associations Incorporation Act 1981* which is not a club licensed under the *Liquor Act 1992*; or
3. An incorporated association under the *Associations Incorporation Act 1981* which is a club licensed under the *Liquor Act 1992*, if the applicant:
 - 3.1 Does not have an existing management agreement with another licensed club; and
 - 3.2 Has no more than 20 gaming machines licensed in accordance with the *Gaming Machine Act 1991*; and
 - 3.3 The applicant is the owner of the premises the subject of the development application.

Supporting documentation confirming the status as an eligible charity or not for profit organisation must be supplied with the application to receive the discount at lodgement.

Note: This discount does not apply to infrastructure charges.

3.4 Multiple discounts

Where applicants meet the criteria for multiple discounts/rebates, discounts will be applied in the following order:

1. Multiplier for level of assessment;
2. Charity/not for profit organisation; and

Discounts will be applied to the balance of the fee following the application of the previous discount.

4. REVIVAL OF A LAPSED APPLICATION

City Planning & Assessment Group

Where a development application for building work, plumbing and drainage work, concurrence, operational work, reconfiguring a lot, or material change of use has lapsed and a new development application is submitted, a 25% discount of the current scheduled application fee will apply. This is subject to the following requirements being satisfied:

1. The application is revived within 20 days of the application lapsing; and
2. The new revived application is generally consistent with the lapsed application; and
3. There have been no changes to the following:
 - a. Planning Scheme provisions applicable to the proposal;
 - b. Building Act provisions applicable to the proposal;
 - c. Plumbing and Drainage Act provisions applicable to the proposal; and
4. The reduced fee is only applicable on first revival of a lapsed application.

Note – This discount does not apply to building document lodgement and inspection fees.

5. CONTRIBUTIONS AND SECURITY BONDS

5.1 Security Bonds

These bonds will be determined as per the Redland City Council policy. The security bonds that can be included are:

Uncompleted Works Bond: based on 120% of the value of the uncompleted works

Performance Bonds:

- Road Cleaning
- Road Opening
- Landscaping
- Internal Works
- External Works
- Environmental Park
- General Purpose
- Development Works – General

Significant Vegetation Bonds

As Constructed Information Bonds

Maintenance Bonds (Security)

5.2 Contributions

- Tree Planting Contribution (street trees)
- Koala Tree off-set Contribution
- SEQ Koala Conservation SPRP off-set Contribution

6. INFRASTRUCTURE CHARGES

Adopted infrastructure charges for development applications lodged from 1 July 2011 are not listed in this document. The infrastructure charges are subject to a Council resolution pursuant to section 113 of the Planning Act. The resolution may be amended from time to time and in accordance with section 112 of the Planning Act, whereby the Minister may, by regulation, change the amount of the maximum adopted infrastructure charges. Refer to the following on Council's website for the resolution:

Planning, Building and development / Redlands Planning Scheme / Infrastructure Charges

Superseded planning scheme policy infrastructure charges for approvals given prior to 1 July 2011 are also available on Council's website:

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
CITY PLANNING & ASSESSMENT - GENERAL FEES					
Notes:					
<p>All fee calculations are part thereof (charged in whole increments). For example: Rural Use applications have an increment of 100m2 therefore an application with a GFA of 510m2 would be rounded up to 600m2.</p> <p>Fee Multipliers apply to fee calculations, based on the following:</p> <ul style="list-style-type: none"> * Compliance Assessment 1 * Code Assessment 1 * Impact Assessment 1.5 * Impact Assessment - Inconsistent 2 <p>Note: multipliers do not apply to the reconfiguration overlays.</p> <p>The following multipliers apply to an application for bulk assessment of dwelling houses (including concurrence agency response):</p> <ul style="list-style-type: none"> * 2-10 houses 0.75 * 11-50 houses 0.50 * 51 or more houses 0.25 					
Request for Compliance Certificate for document (excludes plan sealing, compliance assessment for Reconfiguration of Lots, and compliance assessment associated with a Material Change of Use)	per document	613.00		613.00	R
For all standard prelodgement meetings Note: Where the site is located within the Cleveland CBD Incentives Area, or is a declared Priority Development Area no charge will apply.	per application	247.00		247.00	R
Changing a development approval OTHER THAN A MINOR change as per Planning Act 2016 s82.					
Single Dwelling Units, Ancillary uses and Home based business	per application			20% of current application fee or \$1,250 whichever is greater	R
Other Uses	per application			20% of current application fee or \$1,450 whichever is greater	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Change of an approval or change to a permit or certificate where Council is not the Assessment Manager.	per application	834.00		834.00	R
Exemption Certificate	per application			25% of applicable application fee or \$420 whichever is greater	R
Changing of an approval, or referral agency response, where the change of approval is MINOR. (Planning Act 2016 s81)					
Single Dwelling Units, Ancillary uses and Home based business	per application	333.00		333.00	R
Other uses	per application	834.00		834.00	R
Miscellaneous					
Copy of Decision Notice Search (includes copy of approved plan where applicable)	per application	63.00		63.00	R
Building Envelope Search (includes a copy of the approved building envelope where applicable)	per application	63.00		63.00	R
Negotiated Decision Request					
Negotiated Decision Requests - Dwelling House and ancillary uses - Minor	per application	333.00		333.00	R
Negotiated Decision Requests - Other Uses - Minor	per application	812.00		812.00	R
Negotiated Decision Requests - Other Uses (where the negotiated request is not minor)	two tier			20% of current application fee or \$812 whichever is greater	R
Negotiated Infrastructure Charges Notice (ICN)	per request	795.00		795.00	R
Representations received in regard to an Action Notice (as per s412 of the repealed Sustainable Planning Act 2009)	per request	812.00		812.00	R
Preliminary Approval, Variation Request and Subsequent Development Permit					
The application fee for a Preliminary Approval, under section 49 of the Planning Act 2016, will be 100% of the relevant fee for a development permit listed in the fee schedule.	per application			100% of application fee	R
The application fee for a Variation Approval under section 43 of the Planning Act 2016 (Approval to override a Local Planning Instrument) will be charged based on price on application	per application			POA	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
When a subsequent application is submitted for a development permit and the proposal is in accordance with the Preliminary Approval (under section 49), the fee will be 75% of the relevant fee listed in the fee schedule.	per application			75% of application fee	R
Priority Development Area (as per the Economic Development Act 2017 s34) The application fee for a development application in a Priority Development Area will be 100% of the relevant fee listed in the fee schedule.	per application			100% of application fee	R
Request to extend currency period Request to Extend Currency Period - Minor (including dwelling houses and ancillary uses, operational works and prescribed tidal works)	per application	325.00		325.00	R
Request to Extend Currency Period - Major (other)	per application			20% of current application fee or \$795 whichever is greater (capped at \$2,500)	R
PLANNING ASSESSMENT					
Flood Study Assessment Fee Applicable if property is affected by Flood and Storm Tide Hazard Overlay; and - development is located in Flood Prone Area.	per application	3,956.00		3,956.00	R
Miscellaneous Licensing Investigation (for example; liquor, firearms, motor dealers etc.)	per application	333.00		333.00	R
Generally in accordance / Information in writing request (Dwelling House and ancillary uses)	per application	333.00		333.00	R
Generally in accordance / Information in writing (other) and Pre request responses where seeking a change through the Court.	per application	689.00		689.00	R
Superseded Planning Scheme Assessment (in addition to any applicable assessment fee if not subsequently accepted development)	per application	1,254.00		1,254.00	R
Planning and Development Certificates Limited Search	per lot	275.00		275.00	R
Urgent Limited Search	per lot	436.00		436.00	R
Standard Search	per lot	742.00		742.00	R
Urgent Standard Search	per lot	905.00		905.00	R
Full Search (Vacant Site)	per lot	1,874.00		1,874.00	R
Full Search (Built Site)	per lot	4,876.00		4,876.00	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
INFRASTRUCTURE PLANNING & CHARGES					
Preparation of Infrastructure Agreement - where associated with an application for a permissible change or extension to relevant period	per application	537.00		537.00	R
Preparation of Infrastructure Agreement, including early build Deed of Agreement - where NOT associated with an application for a permissible change or extension to relevant period	per application	1,076.00		1,076.00	R
Discount calculation request (including prescribed financial contribution)	per application	369.00		369.00	R
Dispute of a recalculation of an establishment cost	per application	1,053.00		1,053.00 plus costs of certified professional	R
Trunk Infrastructure offset claim request	per application	795.00		795.00	R
Recalculation of the Establishment Cost for Trunk Infrastructure (Land or Works)	per application	1,076.00		1,076.00 plus costs of certified professional	R
Adjustment of the Establishment Cost for Trunk Infrastructure (Land or Works)	per application	1,076.00		1,076.00 plus costs of certified professional	R
Acceptance of Trunk Infrastructure (Land or Works)	per application	534.00		534.00 plus costs of certified professional	R
Conversion applications for Trunk Infrastructure	per application	1,076.00		1,076.00 plus costs of certified professional	R
Estimate of Infrastructure Charges	per application	377.00		377.00	R
Recalculation of a credit for a previous or existing lawful use, including a prescribed financial contribution (PFC)	per application	377.00		377.00	R
Deed of Novation to an Infrastructure Agreement					
Preparation of Deed to transfer agreement obligations and entitlements to a new owner of the affected land.	per application	209.00		209.00	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Deed of Variation to an Infrastructure Agreement Preparation of Deed to amend the provisions of an agreement, negotiated by the parties.	per application	377.00		377.00	R
CONCURRENCE REFERRAL					
Concurrence agency referral for building work as per Schedule 9 of the Planning Regulation.	per application	549.00		549.00	R
Design & Siting	per referral	549.00		549.00	R
MATERIAL CHANGE OF USE					
Building Works Domestic Outbuilding Overlay Assessment Fee					
Applies to applications for a domestic outbuilding on lots that were approved through a reconfiguration application that was lodged after 30 March 2006 and the application complies with all requirements on the Overlay Assessment Application Form. * Note: Completed overlay assessment application form must be submitted with application to be eligible.	per application	333.00		333.00	R
COMMERCIAL - Material Change of Use - Category 2					
Office, Outdoor Sales, Garden centre, Showroom, Hotel, Nightclub, Entertainment Facility, Food and Drink Outlet, Shop, Veterinary services, Funeral parlour, Car wash, Adult Store, Bar, Club, Crematorium, Hardware and Trade Supplies, Market, Wholesale Nursery, Winery.	base fee + per unit	5,221.00		5,221.00 plus \$618 per 100m ² of GFA above 500m ²	R
COMMERCIAL - Material Change of Use - Category 3					
Brothel	base fee + per unit	12,727.00		12,727.00 plus \$618 per 100m ² of GFA above 500m ²	R
Service station, Shopping Centre.	base fee + per unit	7,696.00		7,696.00 plus \$602 per 100m ² of GFA above 500m ²	R
COMMUNITY - Material Change of Use - Category 1					
Place of worship, Community use, Emergency services, Environment Facility, Outstation.	payable for each use	1,458.00		1,458.00	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
COMMUNITY - Material Change of Use - Category 2 Child care centre, Cemetery, Educational establishment, Hospital, Health care services, Community Care Centre, Detention Facility.	base fee + per unit	5,221.00		5,221.00 plus \$618 per 100m ² of GFA above 500m ²	R
INDUSTRIAL - Material Change Use - Category 1 Parking station	base fee + per unit	2,723.00		2,723.00 plus \$124 per car space	R
INDUSTRIAL - Material Change Use - Category 2 Bulk Landscape supplies, Marine Industry.	payable for each use	5,226.00		5,226.00	R
INDUSTRIAL - Material Change Use - Category 3 Low, Medium & High impact industry, service industry, Transport Depot, Warehouse, Aquaculture, Special Industry.	base fee + per unit	5,221.00		5,221.00 plus \$618 per 500m ² of GFA above 500m ²	R
INDUSTRIAL - Material Change Use - Category 4 Extractive industry	base fee + per unit	37,786.00		37,786.00 plus \$253 per ha (> 1 ha)	R
INFRASTRUCTURE - Material Change of Use - Category 1 Minor utility	per application	834.00		834.00	R
INFRASTRUCTURE - Material Change of Use - Category 2 Air Services (includes helipad), Port Services, Utility installation, Major Electricity Infrastructure, Renewable Energy Facility, Substation.	base fee + per unit	5,221.00		5,221.00 plus \$618 per 100m ² of GFA above 500m ² . If non GFA associated with use, then \$618 per ha (> 1 ha)	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Telecommunications facility	per application	5,224.90		5,224.90	R
RESIDENTIAL - Building Works - Category 1					
Private tennis court, Private swimming pool	per application	495.00		495.00	R
RESIDENTIAL - Material Change of Use - Category 3					
Caretakers accommodation, Sales Office, Dwelling house (including secondary dwelling), Community Residence, Non-resident Workforce Accommodation, Rural Workers' Accommodation.	payable for each use	1,879.00		1,879.00	R
RESIDENTIAL - Material Change of Use - Category 4					
Dual occupancy, Nature Based Accommodation.	per application	3,024.00		3,024.00	R
Retirement facility and Residential Care Facility (comprising units), Relocatable home park, Multiple dwelling, Short Term accommodation, Tourist park, Resort Complex.	base fee + per unit	4,999.00		4,999.00 plus \$295 per unit over 5 units	R
Residential care Facility (comprising beds).	base fee + per bed	4,999.00		4,999.00 plus \$148 per bed over 5 beds	R
RESIDENTIAL - Material Change of Use and Building Works - Category 2					
Building Works - domestic outbuilding, Building Works - on-site raising and re-location, Building Works - community residence, Home based business, Sales office, Domestic Additions.	payable for each use	1,254.00		1,254.00	R
RURAL - Material Change of Use - Category 1					
Animal Husbandry, Roadside Stall, Cropping, Permanent Plantation.	payable for each use	1,458.00		1,458.00	R
RURAL - Material Change of Use - Category 2					
Animal keeping, Intensive Animal Industry, Rural Industry, Agricultural Supplies store, Intensive Horticulture.	base fee + per unit	5,221.00		5,221.00 plus \$618 per 100m ² of GFA above 500m ²	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
SPORT & RECREATION - Material Change of Use - Category 1					
Indoor sport and recreation, Function Facility, Theatre.	base fee + per unit	5,221.00		5,221.00 plus \$618 per 100m ² of GFA above 500m ²	R
SPORT & RECREATION - Material Change of Use - Category 2					
Outdoor sport and recreation, Major Sport Recreation & Entertainment Facility, Motor Sport Facility, Tourist Attraction.	base fee + per unit	5,221.00		5,221.00 plus \$618 per ha (> 1ha)	R
RECONFIGURATION					
CATEGORY A - RECONFIGURATION STANDARD FORMAT, BUILDING FORMAT & VOLUMETRIC					
<i>Notes: Includes Compliance Assessment under SPA. Includes Subdivision incorporating a Community Titles Scheme. No fee is applied to lots proposed to be dedicated as park.</i>					
Into 2 lots	per application	1,840.00		1,840.00	R
Per additional lot thereafter	per additional lot	630.00		630.00	R
CATEGORY B - RECONFIGURATION BY LEASE EASEMENT CREATION, BOUNDARY REALIGNMENT					
Easement Creation	per application	996.00		996.00	R
Boundary realignment	per application	996.00		996.00	R
Reconfiguration by lease (per leased entity)	per application	996.00		996.00	R
OVERLAY ASSESSMENT where 2 to 49 additional lots applied for.					
Airport environs	per overlay	513.00		513.00	R
Bushfire Hazard, Regional Infrastructure corridors and substations, Heritage.	per overlay	1,026.00		1,026.00	R
Transport noise corridor, Water Resource Catchments, Waterway corridors and wetlands, Coastal protection (erosion prone areas).	per overlay	2,051.00		2,051.00	R
Extractive resources, Flood and storm tide hazard, Environmental significance, Landslide Hazard.	per overlay	3,589.00		3,589.00	R
OVERLAY ASSESSMENT where 50 or more additional lots applied for.					
Airport environs	per overlay	1,026.00		1,026.00	R
Bushfire Hazard, Regional Infrastructure corridors and substations, Heritage.	per overlay	2,051.00		2,051.00	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Transport noise corridor, Water Resource Catchments, Waterway corridors and wetlands, Coastal protection (erosion prone areas).	per overlay	4,102.00		4,102.00	R
Extractive resources, Flood and storm tide hazard, Environmental significance, Landslide Hazard.	per overlay	5,640.00		5,640.00	R
PLAN SEALING (COMPLIANCE ASSESSMENT)					
Survey Plan Sealing (excl. park & balance lots) - 1 into 2 lots	per application	753.00		753.00	R
Per additional lot thereafter (Survey Plan Sealing)	per additional lot	365.00		365.00	R
Application to re-seal amended survey plan	per document	376.00		376.00	R
Document sealing	per application	182.00		182.00	R
Deed of agreement for Uncompleted Works Bond	per bond	624.00		624.00	R
Survey Plans for covenants, dedications & easements (no additional lots created)	per survey plan	376.00		376.00	R
Covenant Assessment	per covenant	624.00		624.00	R
Community / Building Management Statement	per statement	867.00		867.00	R
100% of fee charged by Dept Natural Resources & Mines					
Split valuation Contribution	per application			100% of fee charged by Department of Natural Resources and Mines	R
OPERATIONAL WORKS GENERAL FEES					
Re-checking of Operational Assessment Drawings (per submission)	per application	549.00		549.00	R
Street lighting / electrical plan assessment (where there is no operational works application associated with reconfiguration of lot/s)	per lot	408.00		408.00	R
External Infrastructure where not associated with reconfiguration of lots	per 100m	974.00		974.00	R
External Infrastructure (including sewer, water supply, stormwater and roads)	per lot	270.00		270.00	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
ADDITIONAL INSPECTIONS					
Standard Inspection or Reinspection for Works on Site	per visit	388.00		388.00	R
BULK EARTHWORKS					
Bulk Earthworks (where Reconfiguration Approval granted)	base fee + per unit			\$3,755 plus \$630 per ha (> 1 ha)	R
Changing a Development Approval					
<i>Change of an approval or referral agency response where the change of approval is minor (Planning Act 2016 s81)</i>					
Domestic	per application	333.00		333.00	R
Other Uses	per application	834.00		834.00	R
Changing a Development Approval other than a minor change as per Planning Act 2016 s82					
Domestic	per application			20% of current application fee or \$1,250 whichever is greater	R
Other Uses	per application			20% of current application fee or \$1,450 whichever is greater	R
Change of an approval or change to a permit or certificate where Council is not the Assessment Manager	per application	834.00		834.00	R
Exemption Certificate	per application			25% of current application fee or \$420 whichever is greater	R
EXCAVATION, FILL and/or RETAINING WALLS					
Operational works involving filling and/or excavation exceeding a volume of 50m ³ .	per application	1,566.00		1,566.00	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
PRESCRIBED TIDAL WORKS					
Pontoon	per application	941.00		941.00	R
Other	per application	1,874.00		1,874.00	R
Processing Bond Fees					
Co-ordination of uncompleted works bonds for less than \$10,000	per bond	375.00		375.00	R
Co-ordination of uncompleted works bonds for works more than \$10,000	per bond	875.00		875.00	R
Substitution of existing uncompleted works bond with a bond of lesser amount due to completion of part of the works covered by the existing bond	per bond	575.00		575.00	R
RESIDENTIAL CROSSOVER					
Domestic Driveway Crossover (Assessable against the Redland City Plan). (Includes one inspection)	per application	312.00		312.00	R
ROAD OPENING PERMITS					
Application fee for Road Opening Permit or Renewal of Road Opening Permit	per permit	375.00		375.00	R
OP WORKS ASSESSMENT ASSOCIATED WITH RECONFIGURING A LOT					
EXTERNAL AND OTHER WORKS					
Landscaping Assessment for Open Space associated with ROL application - area of open space up to 5,000m2	per application	457.00		457.00	R
Landscaping Assessment for Open Space associated with ROL application - area of open space 5,001m2 - 20,000m2	per application	802.00		802.00	R
Landscaping Assessment for Open Space associated with ROL application - area of open space greater than 20,000m2	per application	1,147.00		1,147.00	R
Operational Works - Reconfiguration of a lot (includes 4 inspections)					
Into 2 Lots	per application	2,868.00		2,868.00	R
Per additional lot thereafter	per additional lot	893.00		893.00	R
OP WORKS ASSESSMENT ASSOCIATED WITH MATERIAL CHANGE OF USE					
COMMERCIAL, COMMUNITY AND OTHER USES					
<i>As defined in the Redland City Plan.</i>					

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Commercial, Community and Other Uses (inc. 4 inspections)	base fee + per unit			\$2,787 (base fee) plus \$86 per 100m ² of GFA above 100m ² plus \$110 per 1,000m ² of non GFA associated with the use above 1,000m ²	R
INDUSTRIAL AND INFRASTRUCTURE USES					
<i>As defined in the Redland City Plan. Note: includes 3 inspections.</i>					
Industrial and Infrastructure Uses (incl. 3 inspections)	base fee + per unit			\$2,787 (base fee) plus \$86 per 100m ² of GFA above 100m ² plus \$110 per 1,000m ² of non GFA associated with the use above 1,000m ²	R
RESIDENTIAL (including dual occupancy) & TOURIST ACCOMMODATION					
<i>As defined in the Redland City Plan.</i>					
Up to 5 units (incl. 4 inspections)	per application	4,456.00		4,456.00	R
6 to 10 units (incl. 4 inspections)	per application	6,684.00		6,684.00	R
11 to 40 units (incl. 4 inspections)	per application	10,581.00		10,581.00	R
More than 40 units (incl. 5 inspections)	per application	12,250.00		12,250.00	R
SPORT AND RECREATION and RURAL USES					
<i>As defined in the Redland City Plan.</i>					
Site area <1ha (incl. 3 inspections)	per application	1,723.00		1,723.00	R
Site area >1ha (incl. 4 inspections)	per application	2,292.00		2,292.00	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
LANDSCAPING ASSESSMENT					
COMMERCIAL, COMMUNITY AND OTHER USES <i>As defined in the Redland City Plan.</i>					
Commercial, Community and Other Uses (incl. 3 inspections)	base fee + per unit			\$1,377 (base fee) plus \$23 per 100m ² of GFA above 500m ² plus \$23 per 500m ² of non GFA associated with the use above 500m ² or part thereof.	R
INDUSTRIAL AND INFRASTRUCTURE USES <i>As defined in the Redland City Plan. Note: includes 3 inspections.</i>					
Industrial and Infrastructure Uses (incl. 3 inspections)	base fee + per unit			\$1,377 (base fee) plus \$23 per 100m ² of GFA above 500m ² plus \$23 per 500m ² of non GFA associated with the use above 500m ² .	R
RESIDENTIAL (including dual occupancy) & TOURIST ACCOMMODATION <i>As defined in the Redland City Plan.</i>					
1 to 50 units (incl. 3 inspections)	base fee + per unit			\$1,490 plus \$23 per unit above 5 units	R
More than 50 Units (incl. 4 inspections)	base fee + per unit			\$2,518 plus \$11 per unit above 50 units	R
SPORT & RECREATION & RURAL USES <i>As defined in the Redland City Plan.</i>					

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Site area <1ha (incl. 3 inspections)	per application	1,723.00		1,723.00	R
Site area >1ha (incl. 3 inspections)	per application	2,292.00		2,292.00	R
ENVIRONMENTAL ASSESSMENT					
Request for Certificate for document	per document	613.00		613.00	R
Contributions					
<i>Note: For applications lodged from 1 July 2014, the fees are determined in accordance with the Environmental Offsets Act and the Department of Environment and Heritage Protection offsets calculator.</i>					
Tree planting contributions (street trees)	per tree	172.00		172.00	R
Koala Tree off-set contribution - for applications lodged prior to 1 July 2014	per tree	940.00		940.00	R
SEQ Koala Conservation SPRP off-set (as outlined in SPRP) - for applications lodged prior to 1 July 2014	per tree	940.00		940.00	R
Koala Tree off-set contribution - for applications lodged from 1 July 2014	per tree			POA	R
SEQ Koala Conservation SPRP off-set (as outlined in SPRP) - for application lodged from 1 July 2014	per tree			POA	R
Operational work involving clearing of native vegetation within an area.					
Urban Area (as defined in the Redland City Plan Part 1.7.3)	per application	370.00		370.00	R
Non-Urban area (as defined in the Redland City Plan Part 1.7.3)	per application	1,200.00		1,200.00	R
PROPERTY SEARCHES					
<i>For the following search request options you will be provided with building and plumbing historical information only. For future developments on a property it is suggested you refer to the Development Assessment Group.</i>					
Vacant Land Search - includes one copy of "As Constructed" Sewer Main connection details	per application	57.00		57.00	R
Domestic Building and Plumbing Search- includes details of approval, date of inspection/s and outstanding compliance issues	per application	195.00		195.00	R
Domestic Conveyance Property Search - includes details of property, valuation, rates and water plus domestic building & plumbing report	per application	298.50		298.50	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Commercial Building and Plumbing Search - includes details of approval and inspection results for building and plumbing applications plus copies of relevant certificates.	per application	388.00		388.00	R
Certificate of Classification or Occupancy Search	per application	75.00		75.00	R
COPIES OF PLANS, REPORTS & CERTIFICATES					
Approved Domestic "As Constructed" plumbing plan - details of house drainage design	per application	48.00		48.00	R
Domestic building plans - includes floor, site, and elevation plans	per file	60.00		60.00	R
Domestic plumbing and drainage records - includes available compliance certificates, compliance permits and soil percolation tests	per file	60.00		60.00	R
Approved Commercial "As Constructed" plumbing plan - details of commercial hydraulic design	per application	48.00		48.00 plus photocopy fee	R
Commercial building plans - includes floor, site and elevation plans.	per file	107.00		107.00	R
Commercial plumbing and drainage records - includes available compliance certificates, compliance permits and soil percolation tests	per file	107.00		107.00	R
BUILDING SERVICES					
Building Certification - Building Application Assessment and Inspection - Commercial					
Preparation of Fee Quote plus "Price on Application" (POA) for class 1A - multiple dwellings on single lot including attached and detached; Class 1B and Class2-Class9 buildings/structures.	per application	420.00	42.00	462.00 plus POA	C
Building Certification - Building Application Assessment and Inspection - Domestic					
Preparation of Fee Quote plus 'Price on Application' (POA) for Class 1A - one detached and/or secondary dwelling on single lot; class 10 structure/buildings	per application	390.00	39.00	429.00 plus POA	C
Building Certification - Other					
Building Certification - Other plus 'Price on Application' (POA)	per application	420.00	42.00	462.00 plus POA	C
Concurrence Agency Bonds/Security					
Removal &/or Rebuilding (removal dwelling)	per application			POA	B
CONCURRENCE AGENCY FEES					
<i>Concurrence Assessment</i>					

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Amenity & Aesthetics (Class 10, shipping containers and railway carriages)	per referral	549.00		549.00	R
Amenity & Aesthetics (building work for removal or rebuilding)	per referral	549.00		549.00 plus inspection fee	R
Amenity & Aesthetics (dwelling house < 60m ² on Southern Moreton Bay Islands)	per referral	549.00		549.00	R
Fire safety in budget accommodation	per referral	549.00		549.00	R
Building used for residential purposes	per referral	549.00		549.00	R
Preliminary building approval under Waterfront Structure Policy	per referral	549.00		549.00	R
Inspections for Council Building Approvals that have passed condition time or lapsed - Commercial					
Preparation of Fee Quote plus "Price on Application" (POA)	per application	460.00	46.00	506.00 plus POA	C
Inspections for Council Building Approvals that have passed condition time or lapsed - Domestic					
Preparation of Fee Quote plus "Price on Application" (POA)	per application	420.00	42.00	462.00 plus POA	C
LODGEMENT FEES					
<i>Additional fee information: * All inspections are an additional charge, unless noted in description. * A mandatory document lodgement fee is payable. * All standard fees apply when Council is engaged as a Replacement Certifier.</i>					
Domestic Building Lodgement - Council application	per application	131.00		131.00	R
Domestic Building Lodgement - External certifier application	per application	131.00		131.00	R
Commercial Building Lodgement - Council application	per application	187.00		187.00	R
Commercial Building Lodgement - External certifier application	per application	187.00		187.00	R
REGULATORY FEES					
2nd and subsequent extension of Currency Period for Building Approval (IDAS Application Form 2)	per application	264.00		264.00	R
Temporary Building/Structure					
Temporary building/ structure assessment	per application	356.00		356.00	R
BUILDING CERTIFICATION - DOMESTIC BUILDING					
Swimming pool / spa. State Government legislated charge.					
<i>State Government legislated charge + one inspection fee</i>					

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Pool Safety Certificate only (Includes lodgement with the State Government Pool Safety Register).	per application			State Govt charge plus one inspection fee	R
COMMERICAL & DOMESTIC - PLUMBING & DRAINAGE (ALL CLASSES)					
Composting toilet, capping of sewer, removal of septic and sullage trench and the like.	per inspection	165.00		165.00	R
Installation and Registration of Backflow Prevention Device or removal	per device	117.00		117.00	R
Existing Backflow Prevention Device Annual Registration for First Device on site	each	78.00		78.00	R
Existing Backflow Prevention Device Annual Registration of Additional Devices on Site	each	40.00		40.00	R
On-site Sewerage and Greywater Facilities Registration of details of on-site sewerage and greywater use facilities.	per registration	221.00		221.00	R
DOMESTIC PLUMBING AND DRAINAGE (Single Detached CLASS 1a)					
Compliance Permit - Drainage Scrutiny					
<i>Note: all fees listed below are for a single dwelling per lot.</i>					
1-3 fixtures or Alteration of house drainage	per application	160.00		160.00	R
4-7 fixtures	per application	183.00		183.00	R
8-11 fixtures	per application	245.00		245.00	R
12-15 fixtures	per application	315.00		315.00	R
16 or greater fixtures	per application	370.00		370.00	R
Alteration of existing house drainage, when not constructed in accordance with approved design.	per application			Use Initial Design Fee	R
Concurrence Assessment Agency Fee					
<i>Note: all fees listed below are for a single dwelling per lot.</i>					
Assessment of compliance with the QPW code, part 1, performance criteria P2	per referral	545.00		545.00	R
Inspection fee for after approval period has expired.	per inspection	227.00		227.00	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Inspection for Compliance Certificate					
<i>Note: all fees listed below are for a single dwelling per lot.</i>					
Underslab or; Underslab/Drainage combined or; Rough-in water or; Rough-in waste - stack or; Rough-in Water/Waste or; Rough Water/Waste/Drainage or; Drainage or; Final plumbing and drainage inspection or; Site (Plumbing and Drainage) or; Re-inspection	per inspection	165.00		165.00	R
ADDITIONAL DOMESTIC SERVICES (CLASS 1a)					
Drainage Design or As-Constructed Redraw					
1-3 fixtures or Alteration of house drainage	per application or redraw	164.55	16.45	181.00	C
4-7 fixtures	per application or redraw	194.55	19.45	214.00	C
8-11 fixtures	per application or redraw	235.45	23.55	259.00	C
12-15 fixtures and greater	per application or redraw	311.82	31.18	343.00	C
16 or greater fixtures	per application or redraw	328.18	32.82	361.00	C
As-Constructed Drainage Redraw Non-Sewered	per redraw	328.18	32.82	361.00	C
Fast Track - Domestic sewer applications (fast track service advice is available for domestic mainland applications only with existing sewer connection excluding multiple dwellings on one site).	per application	129.09	12.91	142.00	C
COMMERICAL HYDRAULICS (Attached Class 1a, 1b and Class 2-9)					
Compliance Certificate					
Hydraulic Inspections - base fee	per application	242.00		242.00	R
Inspection per fixture or Capped Point	per fixture	41.00		41.00	R
Inspection of Manholes - Sewer or Inspection chamber house drain or Inspection chamber/manhole	each	131.00		131.00	R
Inspection of House Drainage	per metre	6.00		6.00	R
Inspection of Water & Fire Mains greater than 25mm diameter (below ground)	per metre	6.00		6.00	R
Reinspection fee for commercial hydraulic inspections	per inspection	165.00		165.00	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Compliance Permit - Scrutiny					
<i>Industrial, duplexes and additional dwellings on a lot, are assessed as commercial applications.</i>					
Scrutiny of Plans - base fee	per application	231.00		231.00	R
Scrutiny per fixture or Capped	per fixture	47.00		47.00	R
Re-assessment of amended plans	per hour	86.00		86.00	R
DEVELOPMENT CONTROL					
Administration Fee for works associated with remedial notices and/or court orders	per contractor Invoice	200.00		200.00 or 15% of cost of works, whichever is the greater	O
Erosion and Sediment Control advice audit (house building sites)	per audit	360.00		360.00	O
Advanced technology sign (e.g LED, Digital, Television display)					
<i>High impact 4m2 and over</i>					
Single display period up to 7 days	per sign	700.00		700.00	R
Multiple display periods	per sign	980.00		980.00	R
Advanced technology sign (e.g. LED, Digital, Television display)					
<i>Low impact less than 4m2</i>					
Single display period up to 7 days	per sign	398.00		398.00	R
Multiple display periods	per sign	639.00		639.00	R
Advertising Signage					
<i>(Some signs such as garage sale signs and standard Real Estate signs are exempt signage not requiring an application providing they meet the exempt or self-assessable criteria in the Local Law)</i>					
Application for signage: Advertising sign under Local Law - except advanced technology sign.	per sign	490.00		490.00	R
Application for signage: Standard Signage Package - 2nd & subsequent sign	per 2nd and subsequent signs in same application	204.00		204.00	R
Annual Licence Fee for permanent signs					
All Signs	per sign	290.00		290.00	R
Late payment fee - applies where an invoice for a sign license is not paid within 2 months of the due date	per sign	172.00		172.00	R
Application for a transfer of a sign license	per sign	41.00		41.00	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Impounded Signs Release Fee Less than 2 metres high (Admin Fee)	per sign	140.00		140.00	R
Over 2 metres high	per sign plus plant hire and/or contractor cost	258.00		258.00	R
HEALTH & ENVIRONMENT					
Additional Inspection Fee Additional inspection of a food business, environmentally relevant activity, personal appearance service (non higher risk, higher risk and remedial notice inspections included),	per application	156.00		156.00	R
Amendment Fee Application for a major amendment of a food business licence, personal appearance service licence or environmental authority.	per application	452.00		452.00	R
Environmental Health Search Environmental Health Search of licensed or proposed licensed business	per request	470.00	47.00	517.00	C
Late and Restoration Fee Where a payment for a renewal of a food business licence, personal appearance service licence or environmentally relevant activity has not been received by the date of expiry of the licence; or environmental authority, a fee is payable.	per application	172.00		172.00	R
Pro-rata Fees Where a fee is applicable for the application or the renewal of a licence, environmental activity or health related local law, that amount may be calculated at a pro-rata rate	per request			Pro rata rate of the applicable fee	O
Transfer Fee Application for a transfer of a licence for a food business, environmental authority, environmentally relevant activity, or personal appearance service.	per application + prorata fee	332.00		332.00	R
Application fee for the assessment of a new food business's premises design <i>to ensure compliance with the Food Act 2006.</i> Application for approval of a food business.	per application	554.00		554.00	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Application for Renewal of Food Business Licence					
HIGH RISK Food Business - High Risk Businesses include, (but are not limited to): Catering companies; Childcare centres preparing more than just low risk foods; Nursing homes; Hospitals; Organisations delivering meals	per application	657.00		657.00	R
MEDIUM RISK food business - Medium Risk Businesses include, (but are not limited to): Bakeries; Café's; Delicatessen's; Take Away establishments; Restaurants; School Canteens; Food Manufacturers; Home-based business; Cannery; Mobile Food Vehicle; Motel / Hotel; Seafood (including raw and cooked) retailer	per application	592.00		592.00	R
LOW RISK food business - Low Risk Businesses include, (but are not limited to): Childcare centres where low risk food is supplied by parents and served by staff; Food store (unpackaged food with minimal preparation); Bed and Breakfast; Dry Bakery; Fruit Stall (with preparation)	per application	495.00		495.00	R
Environmental Protection Act 1994 - Environmentally Relevant Activities					
Application for environmental authority for 1 or more environmentally relevant activities under chapter 5 of the Environmental Protection Act 1994 (s125(i)(e))	per application			As per Schedule 10 of the Environmental Protection Regulation 2008	R
Annual environmental authority fee under the Environmental Protection Regulation 2008 Note: this fee includes multiple activities operating under an amalgamated environmental authority	annual fee	678.00		678.00	R
Application to change environmentally relevant activity anniversary day under section 138 of the Environmental Protection Regulation 2008	per application + prorata fee			As per Section 138 of the Environmental Protection Regulation 2008	R
Amalgamation application under section 246(d) of the Environmental Protection Act 1994.	per application			As per Schedule 10 of the Environmental Protection Regulation 2008	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Application / Annual Return of a Transitional Environmental Program under section 334 of the Environmental Protection Act 1994	annual fee	1,598.00		1,598.00	R
Food Businesses covered by the Food Act 2006					
Compliance audit and non conformance audit of a food safety program	per audit	361.00		361.00	R
Application to amend or accredit a food safety program	per application	204.00		204.00	R
Notice of written advice for a food safety program	per assessment	719.09	71.91	791.00	C
Health Related Local Laws					
Application for assessment of an accommodation park (Subordinate Local Law 1.8), public swimming pool (Subordinate Local Law 1.10), or temporary entertainment event (market) (Subordinate Local Law 1.12)	per application + prorata fee	737.00		737.00	R
Initial certificate of approval or renewal of an approval for an accommodation park (subordinate Local Law 1.8).	per application	856.00		856.00	R
Initial certificate of approval or renewal of an approval for a public swimming pool (subordinate Local Law 1.10).	per application	495.00		495.00	R
Initial certificate of approval or renewal of an approval for a temporary entertainment event (market) (subordinate Local Law 1.12).	per application	511.00		511.00	R
Public Health (Infection Control for Personal Appearance Services) Act 2003					
Application for approval of a higher risk personal appearance service	per application + prorata fee	646.00		646.00	R
Application for renewal of an existing licence for a higher risk personal appearance service	per application	382.00		382.00	R
Residential Services Act 2002					
Residential Services Act 2002 - Application for notice of compliance with prescribed building requirements	per application	1,055.00		1,055.00	R
Temporary Entertainment Event					
<i>Application for approval and a permit for a temporary entertainment event:</i>					
Minor Event with an expected capacity of fewer than 3000 people per day	per application	969.00		969.00	R
Major Event with an expected capacity equal to or greater than 3000 people per day	per application	1,803.00		1,803.00	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Temporary Food Business					
<i>Application for the approval and licence of a business:</i> LOW RISK - limited operation (less than 12 days per financial year) includes temporary activities such as cut fruit stalls, fresh fruit juices and tea with cut fruit, shelf stable bakery goods	per application	75.00		75.00	R
HIGH RISK- limited operation (less than 12 days per financial year) includes temporary activities such as hamburgers, spit roasts, curries and rice, pizza	per application	174.00		174.00	R
Food Business - regular operation (greater than or equal to 12 days per financial year; expires 30 June each year)	per application	495.00		495.00	R
ANIMAL MANAGEMENT					
Fines and Penalties	per animal			POA	R
Boarding Fee					
Dog / puppy	per day	13.00		13.00	R
Cat / kitten	per day	7.70		7.70	R
Surrender fee - dog / cat	per animal	72.30		72.30	R
Cat Registration					
<i>Note: The following concessions will apply for cat registrations: 50% discount applies for pensioners receiving the full pensioner benefit; 50% discount applies for holders of current membership of Feline Control Council of Queensland, Queensland Independent Cat Council, Queensland Feline Association, Australian National Cats Incorporated, Council of Federated Cat Clubs of Queensland and Australian National Cats Inc - Financial Members Only</i>					
Each male / female cat 3-6mths	per cat	42.30		42.30	R
Each male / female cat 3-6mths - microchipped	per cat	31.60		31.60	R
Desexed cat	per cat	42.30		42.30	R
Desexed cat - microchipped	per cat	31.60		31.60	R
Entire male / female cat over 6mths	per cat	80.90		80.90	R
Entire male / female cat over 6mths - microchipped	per cat	70.20		70.20	R
Dog / Cat Impounding Release Fees (includes Kittens & Puppies)					
<i>Note: The issuing of infringement notices commences at 2nd release unregistered</i>					
1st release registered	per animal	69.35		69.35	R
1st release unregistered	per animal	191.15		191.15	R
2nd release registered	per animal	195.90		195.90	R
2nd release unregistered and subsequent release	per animal	303.40		303.40	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Dog Registration					
<i>Note: The following concessions will apply for dog registrations (excludes Regulated Dogs): 50% discount applies for pensioners receiving the full pension benefit. 50% discount applies for holders of current membership for Dogs Queensland. 50% discount applies for current members of the Greyhound Racing Board.</i>					
Each male / female dog 3-6mths	per dog	59.90		59.90	R
Each male / female dog 3-6mths - microchipped	per dog	49.20		49.20	R
Desexed dog	per dog	59.90		59.90	R
Desexed dog - microchipped	per dog	49.10		49.10	R
Entire male / female dog over 6mths	per dog	119.20		119.20	R
Entire male / female dog over 6mths - microchipped	per dog	108.50		108.50	R
Guide dogs as defined in the Guide, Hearing and Assistance Dog Act 2009	per dog			No Charge	O
Assistance dogs / cats	per dog			No Charge	O
Kennel / Cattery Licences					
Kennel / cattery licence (Initial inspection)	per inspection	300.75		300.75	R
Kennel / cattery licence (bi-annual) (Renewal)	per inspection	185.10		185.10	R
Animal Registration-each entire dog/cat kept for breeding purposes.	per dog/cat				R
Pet shop (Initial Inspection)	per inspection	300.75		300.75	R
Pet shop (Renewal)	per inspection	185.10		185.10	R
Microchipping					
Microchipping fee per dog / cat	per animal	35.00		35.00	O
Other Fees					
Release of livestock - cow, horse or similar sized animal	per head	170.10		170.10	R
Release of livestock - goat, sheep or similar sized animal	per head	69.35		69.35	R
Boarding fee for livestock	per head	20.30		20.30	R
Plant / float hire	per hire			at cost	R
Plant / float transportation	per km	11.10		11.10	R
All veterinary costs	at cost			at cost	R
Vet transportation / administration costs	per visit	100.60		100.60	R
Barge fees for North Stradbroke Island and the Southern Moreton Bay Islands	per head			at cost	R
Release of poultry and other birds	per bird	14.30		14.30	R
Surrender of poultry and other birds	per bird	14.30		14.30	R

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Surrender of livestock - cow, horse or similar sized animal	per head	314.30		314.30	R
Surrender of livestock - goat, sheep or similar sized animal	per head	72.30		72.30	R
Animal Rehoming	per animal			POA	R
Rehoming Retail	per item			POA	R
Permits					
Third dog / cat permit	per application	185.10		185.10	R
Regulated Dog					
Regulated dog - annual registration (entire)	per dog	339.75		339.75	R
Regulated dog - annual registration (desexed)	per dog	280.45		280.45	R
Regulated dog - sign	per dog	7.35		7.35	R
LOCAL LAWS					
Abandoned Vehicle Release Fees					
Administration fee	per release	204.05		204.05	R
Towing fee	at cost			At Cost	C
Barge transfer fees	at cost			At Cost	C
Storage fee	at cost			At Cost	C
REVS check fee	at cost			At Cost	C
Impounded Goods Release Fee	per item(s)	81.65		81.65	O
Overgrown Property Fees					
Enter and clear Fee	per property plus contractor cost	200.95		200.95	O
Regulated Parking Fees					
Fines and Penalties	each			POA	R
Vehicle registration search fee	at cost			At Cost	C
SPERS (Registration Fee)	fees set by SPER (external agency)			Fee set by SPER	C
REDLANDS INDIGISCAPES CENTRE					
Equipment hire					
TV and video	per booking	20.95	2.10	23.05	C
PA system	per booking	20.95	2.10	23.05	C
Slide projector	per booking	20.95	2.10	23.05	C
Data projector and lap top	per booking	95.23	9.52	104.75	C
Set up and break down	per booking	80.91	8.09	89.00	C
Storage	monthly per shelf	50.50	5.05	55.55	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Electronic Whiteboard	per booking	41.82	4.18	46.00	C
Facility Hire - Kingfisher or Tallowwood room					
Half Hall Area	per hour	34.50	3.45	37.95	C
Both rooms (Full Hall Area)	per hour	52.82	5.28	58.10	C
Native Gardens - Weddings/Formal Private Functions					
Small Events (0-50 people) = per hour + bond	per hour	31.05	3.10	34.15	C
Medium Event (51 - 100 people) = per hour + bond	per hour	47.36	4.74	52.10	C
Large Events (101-150 people) = per hour + bond	per hour	62.05	6.20	68.25	C
Vacation workshops for children	per head	3.64	0.36	4.00	C
Security Bond					
<i>Centre Manager has discretion to not apply the security bond when events and or functions are held Monday to Friday between the hours of 8.30am to 4.30pm or to low risk community organisations and regular users.</i>					
A \$250.00 security bond applies for all hires and is refundable if facilities and native gardens are left undamaged.					
	per event	250.00		250.00	B
PARKS & RESERVES					
COMMERCIAL BASED ACTIVITIES					
Canoe/Boat Tours, Fitness Training, Sports Clinics, Bicycle Hire, Food Vendors, Yoga, Swim/Surf Schools, Tour Groups, Hang Gliding, Scuba Diving etc	Annual Permit per site	327.27	32.73	360.00	C
EVENTS					
Fairs / Concerts / Promotions / Shows / Sporting Events / Markets / Fund Raisers / Wedding / Naming Ceremony	per day	154.55	15.45	170.00	C
Wedding Receptions	per event	336.36	33.64	370.00	C
SERVICE & ANCILLARY FEES (no discounts apply)					
Out of schedule additional special site mowing and maintenance - event use	per day	159.09	15.91	175.00	C
Keys - issue of replacement or 2nd key	per key	54.55	5.45	60.00	C
Tribute Park Seat Charge	per seat	1,827.27	182.73	2,010.00	C
Tribute Plaque Charge	per plaque	147.32	14.73	162.05	C
Tribute Tree Charge	per tree	111.86	11.19	123.05	C
Electricity Charges - for sportfield and event use \$5.50/hr	up to 10hrs	50.00	5.00	55.00	C
Late payment administration fee	per invoice	9.09	0.91	10.00	C
Waste Services - Refer to Waste Management	per item			POA	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
POOL FEES					
Russell Island Pool					
<i>Note: during peak season under Council operation</i>					
General admission	each	3.18	0.32	3.50	C
Spectator	each	0.91	0.09	1.00	C
Family pass (4 persons)	each	11.82	1.18	13.00	C
10 visit entry pass	each	30.91	3.09	34.00	C
20 visit entry pass	each	59.09	5.91	65.00	C
Lane hire (learn to swim/fitness activities)	per hour	22.73	2.27	25.00	C
MAJOR VENUES - SHOWGROUNDS					
Service & Ancillary Fees - Cleveland Showgrounds (no discounts apply)					
Storage Bay Rental - per bay	per year	386.82	38.68	425.50	C
Keys - issue of replacement or 2nd key	per key	54.55	5.45	60.00	C
Venue Cleaning (Mon to Fri)- minimum 2 hours	first 2 hours	140.91	14.09	155.00	C
Venue Cleaning (Mon to Fri) - hourly after first 2 hours	per hour after first two	50.00	5.00	55.00	C
Venue Cleaning (Weekends and Pub Hols)- minimum 2 hours	first 2 hours	190.91	19.09	210.00	C
Venue Cleaning (Weekends and Pub Hols) - hourly after first 2 hours	per hour after first two	68.18	6.82	75.00	C
Waste services refer to Waste Management	per unit			POA	C
Out of schedule additional special site mowing and maintenance - event use	per day	159.09	15.91	175.00	C
Late payment administration fee / booking cancellation / amendment fee	per invoice	9.09	0.91	10.00	C
Amenities / change rooms (includes pre/post cleaning & initial stocking)	per event	236.36	23.64	260.00	C
Showgrounds Event Use					
Albert Morris Main Pavilion (INCLUDES 3 Food booths if req.)	per day	527.27	52.73	580.00	C
Albert Morris Food Stalls	each per day	33.18	3.32	36.50	C
Edgar Harley Main Pavilion	per day	440.91	44.09	485.00	C
Joe Howell Main Pavilion	per day	350.00	35.00	385.00	C
Field - Multi Purpose Field	per day	263.64	26.36	290.00	C
Field - Western Side	per day	263.64	26.36	290.00	C
Plaza - (INCLUDES 3 Food booths if req.) - large covered sealed area, includes lights, power, water & benches.	per day	440.91	44.09	485.00	C
Showgrounds Regular Use					
Albert Morris Main Pavilion	per hour	35.00	3.50	38.50	C
Edgar Harley Main Pavilion	per hour	26.82	2.68	29.50	C
Joe Howell Main Pavilion	per hour	18.64	1.86	20.50	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Plaza - large covered sealed area, includes lights, power, water & benches	per hour	18.64	1.86	20.50	C
Tennis Courts					
Tennis Court Hire - Day Use	per hour	9.32	0.93	10.25	C
Tennis Court Hire - Night Use	per hour	14.00	1.40	15.40	C
COMMUNITY HALLS					
Service & Ancillary Fees - Both Islands and Mainland (no discounts apply)					
Late payment administration fee / Booking Cancellation / amendment Fee	per unit	9.09	0.91	10.00	C
Waste Services - Refer to Waste Management Fees	item			POA	C
Mowing - Event Use - Out of schedule special site mowing	per unit	159.09	15.91	175.00	C
Keys - Issue of replacement or 2nd key	per key	54.55	5.45	60.00	C
Service & Ancillary Fees - Cleveland Showgrounds (no discounts apply)					
Venue Cleaning (Mon - Fri) minimum 2 hours	first 2 hours	140.91	14.09	155.00	C
Venue Cleaning (Mon - Fri) hourly after first 2 hours	per hour	50.00	5.00	55.00	C
Venue Cleaning (weekends & Public Holidays) minimum 2 hours	first 2 hours	195.45	19.55	215.00	C
Venue Cleaning (weekends & Public Holidays) hourly after first 2 hours	per hour	68.18	6.82	75.00	C
COMMUNITY HALLS - Mainland					
Other Mainland Halls Hourly Use	per hour	35.45	3.55	39.00	C
Other Mainland Halls Hourly Use off peak (M-F 7.00am to 3.00pm)	per hour	17.73	1.77	19.50	C
Other Mainland Halls - Functions and events Friday/Saturday/Sunday use 4.00pm to midnight (no other discounts apply, includes cleaning fee)	per hour	418.18	41.82	460.00	C
Other Mainland Halls - Functions and events consecutive use, Friday/Saturday/Sunday use 4.00pm to midnight (no other discounts apply)	per day/night	231.82	23.18	255.00	C
Capalaba Place - Hourly Use - Whole of facility	per hour	54.55	5.45	60.00	C
Capalaba Place - Hourly Use - off peak (M-F 8.30am to 3.00pm)	per hour	25.45	2.55	28.00	C
Capalaba Place - Functions and events Friday/Saturday/Sunday use 4.00pm to midnight (no other discounts apply, includes cleaning fee)	per day/night	540.91	54.09	595.00	C
Capalaba Place - Functions and events consecutive use, Friday/Saturday/Sunday use 4.00pm to midnight (no other discounts apply)	per day/night	354.55	35.45	390.00	C
Capalaba Place - Kitchen – full catering (commercial) Note: no discounts apply to this hire	per day	46.36	4.64	51.00	C
Birkdale School of Arts (Activity Room only)	per hour	17.73	1.77	19.50	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Redland Bay (Meeting room only)	per hour	17.73	1.77	19.50	C
COMMUNITY HALLS - Islands					
Note: <i>Licence to occupy agreements with resident sporting clubs excluded from Hub fees</i>					
Coochie, Macleay & Russell Isl - Hourly Use - Main Hall	per hour	22.73	2.27	25.00	C
Coochie, Macleay & Russell Isl - Hourly Use - Main Hall - off peak (M-F 7.00am to 3.00pm)	per hour	12.73	1.27	14.00	C
Coochie, Macleay & Russell Isl - Hourly Use - Meeting Room	per hour	12.73	1.27	14.00	C
Coochie, Macleay & Russell Isl - Functions & events Friday/Saturday/Sunday use 4.00pm to midnight (no other discounts apply includes cleaning fee)	per day/night	231.82	23.18	255.00	C
Coochie, Macleay & Russell Isl - Functions and events consecutive use, Friday/Saturday/Sunday use 4.00pm to midnight (no other discounts apply)	per day/night	45.45	4.55	50.00	C
Lamb Island - Hourly Use - Whole of facility	per hour	7.27	0.73	8.00	C
Lamb Island - Functions & events Friday/Saturday/Sunday use 4.00pm to midnight (no other discounts apply includes cleaning fee)	per event	231.82	23.18	255.00	C
Lamb Island - Functions & events consecutive use Friday/Saturday/Sunday use 4.00pm to midnight (no other discounts apply)	per day/night	45.45	4.55	50.00	C
Amity & Dunwich - Hourly Use - Whole of facility	per hour	22.27	2.23	24.50	C
Amity & Dunwich - Off peak (M-F 7.00am to 3.00pm)	per hour	11.36	1.14	12.50	C
Amity & Dunwich - Functions & events Friday/Saturday/Sunday use 4.00pm to midnight (no other discounts apply includes cleaning fee)	per day/night	254.55	25.45	280.00	C
Amity & Dunwich - Functions & events consecutive use Friday/Saturday/Sunday use 4.00pm to midnight (no other discounts apply)	per day/night	68.18	6.82	75.00	C
Pt Lookout - Hourly Use - Whole of facility	per hour	35.45	3.55	39.00	C
Pt Lookout - Hourly Use off peak (Tue-Thu 7am to 2.00pm)	per hour	18.18	1.82	20.00	C
Pt Lookout - Functions & Events Friday/Saturday/Sunday use 2.00pm to 11.00am - Parties/Weddings/Social Occasions - (no other discounts apply, includes cleaning fee)	per day/night	604.55	60.45	665.00	C
Pt Lookout - Functions & events consecutive use Friday/Saturday/Sunday use 2.00pm to 11.00am - parties/weddings/social occasions (no other discounts apply)	per day/night	418.18	41.82	460.00	C
Sport & Resilience Hub Hourly Use	per hour	22.27	2.23	24.50	C
Sport & Resilience Hub Hourly Use off peak (M-F 8.30 am to 3.00pm)	per hour	12.27	1.23	13.50	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Sport & Resilience Hub Functions & events Friday/Saturday/Sunday use 4.00pm to midnight (no other discounts apply includes cleaning fee)	per day/night	254.55	25.45	280.00	C
Sport & Resilience Hub Functions & events consecutive use Friday/Saturday/Sunday use 4.00pm to midnight (no other discounts apply)	per day/night	68.18	6.82	75.00	C
CLUB LEASING					
Category A (no liquor licence)	per annum	0.91	0.09	1.00	C
Category B (restricted liquor licence)	per annum	0.91	0.09	1.00	C
Category C (full liquor licence)	per annum	621.82	62.18	684.00	C
Category D (30 or less gaming machines)	per annum	1,146.82	114.68	1,261.50	C
Category E (more than 30 gaming machines)	per annum	5,736.36	573.64	6,310.00	C
CEMETERIES - Cleveland / Dunwich					
Coffin allotment					
Grave Site - Lawn coffin (Prices from)	per site	2,409.09	240.91	2,650.00	C
Grave Site - monumental (Prices from)	per site	2,818.18	281.82	3,100.00	C
Cremation allotment					
Cremation Allotment - purchase of ground niche (Prices from)	per site	1,363.64	136.36	1,500.00	C
Cremation Allotment - Purchase of shrub position (Prices from)	per site	1,636.36	163.64	1,800.00	C
Cremation Allotment - Niche Wall (Prices from)	per niche	1,272.73	127.27	1,400.00	C
Cremation Allotment - Purchase of Garden edge (Prices from)	per site	600.00	60.00	660.00	C
Cremation Allotment - Purchase of Rock Position / memorial stone	per rock position	1,363.64	136.36	1,500.00	C
CEMETERIES (ALL) Ancillary and Service Fees					
Service & Ancillary Fees					
Exhumation Fee	per exhumation			POA	C
Burial to the third depth (additional cost)	per site	472.73	47.27	520.00	C
Surcharge for Burials and Ashes Outside of Hours 9am-4pm Monday-Friday	per hour or part thereof (min 1 hour)	327.27	32.73	360.00	C
Monumental Cleaning/minor renovations fee (as determined by Council Interment Officer)	per site	145.45	14.55	160.00	C
Lawn Burial interment - including entry level plaque (Prices from)	per interment	3,272.73	327.27	3,600.00	C
Burial interment monumental	per interment	2,590.91	259.09	2,850.00	C
Interment of ashes Bush Rock /Memorial Stone - including entry level plaque (Prices from)	per interment	1,636.36	163.64	1,800.00	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Interment of ashes Niche - including entry level plaque (Prices from)	per interment	1,000.00	100.00	1,100.00	C
Interment of ashes Garden Edge - including entry level plaque (Prices from)	per interment	745.45	74.55	820.00	C
Interment of ashes Scrub - including entry level plaque (Prices from)	per interment	1,545.45	154.55	1,700.00	C
Niche Plaque (130mm x 140mm - one inscription 6 lines x 25 characters)	per item	500.00	50.00	550.00	C
Garden Edge/Shrub Plaque (70mm x 120mm - one inscription - 6 lines 20 characters)	per item	272.73	27.27	300.00	C
Rock/Garden Plaque (130mm x 140mm one inscription - 6 lines x 25 characters)	per item	500.00	50.00	550.00	C
Memorial Marker Block (where permitted)	per item	300.00	30.00	330.00	C
Lawn Burial Plaque (380mm x 230mm two inscriptions 15 lines 45 characters)	per item	909.09	90.91	1,000.00	C
Emblem / graphic / boarder changes etc to standard lawn plaque	per item	200.00	20.00	220.00	C
Bronze Bud Holder - (cremation allotments)	per item	109.09	10.91	120.00	C
Bronze Flower vase - Lawn & Monumental Allotments	per item	300.00	30.00	330.00	C
Review and install 3rd party Plaque (where permitted)	per item	500.00	50.00	550.00	C
Cremation interment in coffin allotment	per interment	1,318.18	131.82	1,450.00	C
Slab removal	per interment	490.91	49.09	540.00	C
Monumental ground cover planting	per site	145.45	14.55	160.00	C
Renovations, repairs and to existing monument	per site			POA	C
Permission to Install Monument (headstone & base + inscription)	per application	590.91	59.09	650.00	C
Permission to install kerbing (monumental allotments only)	per application	327.27	32.73	360.00	C
Permission to Install Sloper (sloper stone <600mm with inscription)	per application	327.27	32.73	360.00	C
Permission to Install/construct Mausoleum, Family Vault etc (where available)	per application			POA	C
Permission to Inscribe, Repaint, Regild, Reinscribe	per application	136.36	13.64	150.00	C
Office of Australian War Graves Application	per application	136.36	13.64	150.00	C
Transfer of licence/grantee (per allotment/licence)	per application	454.55	45.45	500.00	C
Copy of allotment / burial licence / application / permit	per application	13.64	1.36	15.00	C
Other request or service not listed	per application			POA	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
CEMETERIES - Redland Bay					
Burial					
Grave Site - Monumental Coffin (Prices from)	per site	2,181.82	218.18	2,400.00	C
Grave Site - Lawn Coffin (Prices from)	per site	1,909.09	190.91	2,100.00	C
Cremation allotment					
Cremation Allotment - Niche wall (Prices from)	per site	1,181.82	118.18	1,300.00	C
Cremation Allotment - Purchase of rock position / memorial stone (Prices from)	per rock position	1,272.73	127.27	1,400.00	C
Cremation Allotment - Purchase of shrub position (Prices from)	per site	1,545.45	154.55	1,700.00	C
Cremation Allotment - Purchase of Garden edge (Prices from)	per site	600.00	60.00	660.00	C
Cremation Allotment - Purchase of Ground Niche (Prices from)	per site	1,363.64	136.36	1,500.00	C
Scatter in unmarked section (per cremation)	per site	472.73	47.27	520.00	C
ADVERTISING ON BUS SHELTERS					
Advertising Panel Fabrication					
Panel Printing	per item			POA	C
Installation/Removal/Relocation of Panels					
Panel Maintenance, 1 to 2 Panels Booked	per application	109.09	10.91	120.00	C
Panel Maintenance, 3 to 5 Panels Booked	per application	218.18	21.82	240.00	C
Panel Maintenance, 6 or more Panels Booked	per application	327.27	32.73	360.00	C
Mainland Bus Shelters and Terminals Adspace					
Lead OR Trail Panels, 1740mm x 1200mm	Quarterly per panel	450.00	45.00	495.00	C
Bus Seat	Quarterly per panel	300.00	30.00	330.00	C
Not-for-profit Lead OR Trail Panels, 1740mm x 1200mm	Quarterly per panel			POA	C
SMBI and NSI Bus Shelters and Terminals Adspace					
Lead OR Trail Panels, 1740mm x 1200mm	Quarterly per panel	231.82	23.18	255.00	C
Lead OR Trail Panels, 900mm x 1200mm	Quarterly per panel	109.09	10.91	120.00	C
Lead OR Trail Panels, < 700mm x 1100mm	Quarterly per panel	81.82	8.18	90.00	C
Not-for-profit Lead OR Trail Panels, All Sizes	Quarterly per panel			POA	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
MARINE					
Landing Permit Licence Applications					
Application Fee - New Permit Licence	per application	402.55	40.25	442.80	C
Application Fee - Renewal Permit Licence	per application	247.18	24.72	271.90	C
Passenger Ferry Service (Vessel Licence)					
<p><i>Calculations per annum for Passenger Ferry Service (Vessel Licence) are charged using the following method (incl GST): {Passenger Ferry Service (Vessel Licence) by the number of different RCC sites the vessel visits}+{number of landings the vessel makes per annum by the Passenger Ferry Service (Activity Licence)}+{ Application Fee}. For example, a 9.0 tonne Ferry Service Vessel which lands at 5 sites approx 18,850 times per year, is calculated as: (\$2,107.20 x 5) + (18,850 X 2.35) + \$442 80 (new Application) = \$55,276.30 p.a.</i></p>					
Passenger Ferry Service (Activity Licence) Charter operators to provide an estimate otherwise 104 landings p.a. Will be applied)	multiplied by the number of landings	2.14	0.21	2.35	C
Gross Tonnage Range of 4 - 9	per annum - per vessel for all RCC facilities	1,915.64	191.56	2,107.20	C
Gross Tonnage Range of 10 - 19	per annum - per vessel for all RCC facilities	3,830.73	383.07	4,213.80	C
Gross Tonnage Range of 20 - 29	per annum - per vessel for all RCC facilities	5,747.41	574.74	6,322.15	C
Gross Tonnage Range of 30 or above	per annum - per vessel for all RCC facilities	8,235.82	823.58	9,059.40	C
Jetty (Activity Licence)	per activity per facility per annum	3,950.23	395.02	4,345.25	C
Gross Tonnage Range of 3 or less	per annum - per vessel for all RCC facilities				C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Vehicular Ferry Service (Vessel Licence)					
<i>Calculations for Vehicular Ferry Service fees are charged using the following method (inc GST): {Vehicular Ferry Service Licence multiplied by the number of different RCC sites the vessel visits}+{number of landings the vessel makes per annum multiplied by the Vehicular Ferry Service (Activity Licence)}+{ Application Fee}. For example, a 8-100 Gross tonnage vessel that lands at 2 sites approx 4,680 times per year, is calculated as (\$1485.60 x 2)+(4,680 x 4.00)+\$442.80=\$22,134 p.a.</i>					
Gross Tonnage Range of 100 or less	per annum - per vessel multiplied by the number of facilitie	1,350.55	135.05	1,485.60	C
Gross Tonnage Range of 101 - 200	per annum - per vessel multiplied by the number of facilitie	2,590.95	259.10	2,850.05	C
Gross Tonnage Range of 201 - 400	per annum - per vessel multiplied by the number of facilitie	3,288.23	328.82	3,617.05	C
Gross Tonnage Range of 401 - 600	per annum - per vessel multiplied by the number of facilitie	4,860.32	486.03	5,346.35	C
Gross Tonnage Range of 601 or above	per annum - per vessel multiplied by the number of facilitie			POA	C
Vehicular Ferry Service (Activity Licence) Charter operators to provide an estimate otherwise 104 landings p.a. Will be applied	multiplied by the number of landings	3.64	0.36	4.00 1.47	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Weinam Creek Marina Berthing Rates					
<i>Note 1: Maximum of 39 customers to be allocated 13 berths for Shared Single Categories (excl. 48 hour), subject to operational review. Note 2: Maximum of 24 customers to be allocated to 4 berths for Shared 48 hour Mooring categories, subject to operational review.</i>					
Exclusive Single Berth	per quarter	811.64	81.16	892.80	C
Exclusive Double Berth	per quarter	1,623.86	162.39	1,786.25	C
Shared Single Berth (Mon - Fri)	per quarter	230.18	23.02	253.20	C
Shared Single Berth (Mon - Sun)	per quarter	323.00	32.30	355.30	C
Shared Single Berth (Week End)	per quarter	91.73	9.17	100.90	C
Shared 48 hour Mooring	per quarter	49.77	4.98	54.75	C
Weinam Creek Marina Security Bond					
<i>Note: the bonds are equal to 1 quarter of the applicable Marina Berthing Rate</i>					
Exclusive Single Berth	per compound per licence	203.00		203.00	B
Exclusive Double Berth	per compound per licence	405.95		405.95	B
Shared Single Berth (Mon - Fri)	per compound per licence	229.95		229.95	B
Shared Single Berth (Mon - Sun)	per compound per licence	322.65		322.65	B
Shared Single Berth (Week End)	per compound per licence	91.70		91.70	B
Shared 48 hour Moorings	per compound per licence	50.00		50.00	B
Marina Security Key (Bond)	per key	56.30		56.30	B
Marina Security Key (Lost / Stolen / Damaged or 2nd Key)	per key	56.30		56.30	B
ROADS & DRAINAGE					
Application for Structure on Road Reserve					
Includes but is not limited to: Shipping Containers, Rubbish, Skips.	per 7 days	179.60		179.60	R
Includes but is not limited to: Shipping Containers, Rubbish, Skips.	per 30 days	583.85		583.85	R
Bitumen Invert Driveway Crossover (Installed by Council)					
Bitumen Invert Driveway Crossover (Installed by Council)	per driveway	944.00	94.40	1,038.40	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Extension to maximum of 6.0m per 0.5m length	per driveway	87.82	8.78	96.60	C
Concrete Invert Driveway Crossover - (Installed by Council)					
3.6m Kerb and channel invert crossing	per driveway	1,547.77	154.78	1,702.55	C
Extension to maximum of 6.0m per 0.5m length	per driveway	141.41	14.14	155.55	C
DOMESTIC DRIVEWAY CROSSOVER					
Application & Inspection fee	per driveway	174.36	17.44	191.80	C
Glare Complaints					
Investigation Fee for Glare Complaint	per investigation	61.73	6.17	67.90	C
Options as per Energex recommendation					
Supply and fit standard internal baffle to Sylvania B2223 and B2224 series	per investigation			50% of Current Energex Cost	C
Install Internal Shield (Glare Foil)	per investigation			50% of Current Energex Cost	C
Supply and fit adhesive shield to Sylvania Minor (Urban) or Major (Roadster) luminaire	per installation			50% of Current Energex Cost	C
Supply and fit a unique shield to a standard or aeroscreen unit	per installation			50% of Current Energex Cost	C
Change Light Fitting - Major Road	per installation			50% of Current Energex Cost	C
Change Light Fitting - Minor Road	per installation			50% of Current Energex Cost	C
Pipe Driveway Crossover (Installed by Council)					
<i>Standard pipe crossing (375mm-450mm diameter):</i>					
3.6m long	per driveway	1,827.68	182.77	2,010.45	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
4.8m long	per driveway	2,113.00	211.30	2,324.30	C
6.0m long	per driveway	2,305.18	230.52	2,535.70	C
Traffic Control Permits					
Application fee for Traffic Control Permit or Renewal of Traffic Control Permit (permit period 1Oct to 30Sept)	per permit	242.41	24.24	266.65	C
Extension to Traffic Control Permits	per request	60.18	6.02	66.20	C
TRAFFIC AND TRANSPORT					
Roadside Vendors Permit					
Application fee	per application	834.00		834.00	R
Annual Permit Fee (Weekdays Only)	per permit	3,597.40		3,597.40	R
Annual Permit Fee (Weekends Only)	per permit	3,597.40		3,597.40	R
Annual Permit Fee (7 Days a week)	per permit	6,297.65		6,297.65	R
Secure Off Street Parking Compounds					
Car bays in main compound - secured	per quarter	264.27	26.43	290.70	C
Car bays in marina compound	per quarter	264.27	26.43	290.70	C
Motor cycle bay in main compound	per quarter	65.82	6.58	72.40	C
Compound - Security Bond for car	per compound			equal to 1 quarter excl. GST	B
Compound - Security Bond for Motor cycle	per compound			equal to 1 quarter excl. GST	B
Compound - Proximity Card Bond	per card	54.35		54.35	B
Compound - Security Key Bond	per key	54.35		54.35	B
Lost / Stolen / Damaged or 2nd Proximity card	per card	54.35		54.35	O
Lost / Stolen / Damaged or 2nd Security Key	per key	54.35		54.35	O
REDLAND WATER ALTERATIONS WATER					
Alter height of meter	per alteration			POA	C
Relocate meter or stopcock	per relocation			POA	C
Isolation of fire supply - During office hours (2hrs minimum)	per hour			POA	C
Isolation of fire supply - Out of office hours (4hrs minimum)	per hour			POA	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
HYDRANTS					
Water Tanker Filling Permit per month - Water additional at non-residential rates as per Utilities charges	per application	35.50	3.55	39.05	C
Water Tanker Filling Additional or Replacement Cards	per application	17.55	1.75	19.30	C
Metered Standpipes per month - Water additional at non-residential rates as per Utilities charges	per application	115.23	11.52	126.75	C
Bond for Metered Standpipes - Refundable upon satisfactory return of standpipe	per application	2,051.00		2,051.00	B
RECYCLED WATER					
Recycled Water Class B volume Change	per kL	2.35		2.35	C
TRADE WASTE					
Disposal of a Commercial Chemical Toilet at a suitable location	per kL	134.15		134.15	C
WASTEWATER					
Raising / Lowering Sewer Manholes	per raise / lower			POA	C
Hydraulic Modelling Wastewater system	per assessment			POA	C
WATER SUPPLY					
Water Meter Search	per search	49.35		49.35	C
Verification Meter Accuracy	per verification			POA	C
Water Service 20mm Connection to water main - short side, costs for road crossing additional	per connection			POA	C
Water Service 25mm Connection to water main - short side, costs for road crossing additional	per connection			POA	C
Water disconnection	per application			POA	C
Hydraulic Modelling Water Supply	per assessment			POA	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
REDWASTE					
BIN ESTABLISHMENT CHARGES					
Standard administration charge for a single waste & recycling service on all types of new properties, bin exchanges, new greenwaste services, additional bin requirements or any cancellations	per establishment	68.95		68.95	O
ISLAND WASTE TRANSFER STATIONS					
Commercial Waste - ISLANDS <i>(including domestic vehicles that do not provide proof of residency)</i>					
Greenwaste – Clean segregated vegetation	per m3	44.55	4.45	49.00	C
Greenwaste - Minimum Charge (loads 0.25m3 or less)	min charge	10.91	1.09	12.00	C
Mixed Waste - Cars (sedans, station wagons)	per vehicle	16.36	1.64	18.00	C
Mixed Waste - Trucks with an RGVM of less than four and a half (4.5) tonne pulling trailers	per vehicle	70.91	7.09	78.00	C
Mixed Waste - Cars with trailers	per vehicle	34.55	3.45	38.00	C
Mixed Waste - Utilities or vans	per vehicle	34.55	3.45	38.00	C
Mixed Waste - Utility or van and trailer	per vehicle	46.36	4.64	51.00	C
MAINLAND WASTE TRANSFER STATIONS					
Commercial Waste - BIRKDALE <i>(including domestic vehicles that do not provide proof of residency)</i>					
Commercial Mixed Waste	per tonne	136.64	13.66	150.30	C
Minimum charge - Commercial Mixed Waste (loads 200 kg or less)	min charge	27.36	2.74	30.10	C
Bricks & Concrete	per tonne	155.68	15.57	171.25	C
Minimum charge – Bricks & Concrete Waste (loads 200 kg or less)	min charge	30.73	3.07	33.80	C
Greenwaste – Clean segregated vegetation	per tonne	130.50	13.05	143.55	C
Minimum Charge - Greenwaste (loads 200 kg or less)	min charge	26.09	2.61	28.70	C
Expanded materials (polystyrene, plastic piping)	per tonne	935.73	93.57	1,029.30	C
Surcharge for loads with >25% expanded materials (polystyrene, plastic pipe)	surcharge	99.23	9.92	109.15	C
Uncontaminated Clean Soil	per tonne	14.00	1.40	15.40	C
Mattresses	item	20.82	2.08	22.90	C
Asbestos & Asbestos Containing Material (ACM) Disposal (loads less than 10m2)	per tonne	224.86	22.49	247.35	C
Minimum charge - Asbestos & Asbestos Containing Material (ACM) - loads 150 kg or less	min charge	33.68	3.37	37.05	C
Emergency disposal or after hours disposal rate / recovery of site damage due to incorrectly disposed loads	by negotiation			POA	C


Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Commercial Waste - REDLAND BAY					
<i>(including domestic vehicles that do not provide proof of residency)</i>					
Greenwaste – Clean segregated vegetation	per m3	44.55	4.45	49.00	C
Minimum Charge - Greenwaste (loads 0.25m3 or less)	min charge	10.27	1.03	11.30	C
Expanded materials (polystyrene, plastic piping)	per m3	18.55	1.85	20.40	C
Surcharge for loads with >25% expanded materials (polystyrene, plastic pipe)	surcharge	99.23	9.92	109.15	C
Mattresses	item	20.82	2.08	22.90	C
Mixed Waste - Cars (sedans, station wagons)	per vehicle	16.64	1.66	18.30	C
Mixed Waste - Cars with trailers	per vehicle	34.36	3.44	37.80	C
Mixed Waste - Utilities or vans	per vehicle	34.36	3.44	37.80	C
Mixed Waste - Utility or van and trailer	per vehicle	46.95	4.70	51.65	C
Mixed Waste - Trucks with an RGVM of less than four and a half (4.5) tonne pulling trailers	per vehicle	69.95	7.00	76.95	C
Commercial Waste - Tyres					
Car tyres	per tyre	12.32	1.23	13.55	C
Car tyres on rims	per tyre	16.36	1.64	18.00	C
Light truck tyres	per tyre	18.86	1.89	20.75	C
Light truck tyres on rims	per tyre	25.73	2.57	28.30	C
Truck tyres	per tyre	31.14	3.11	34.25	C
Truck tyres on rims	per tyre	49.14	4.91	54.05	C
Super Singles	per tyre	50.18	5.02	55.20	C
Super Singles on rims	per tyre	81.55	8.15	89.70	C
Earthmoving tyres up to 1.50m	per tyre	159.14	15.91	175.05	C
Earthmoving tyres up to 1.50m on rims	per tyre	282.50	28.25	310.75	C
Domestic vehicles - Tyres					
The relevant commercial fee will be applied per tyre to residential transactions where more than 4 tyres are disposed in the transaction.	per tyre			POA	C
Public Weighbridge - BIRKDALE					
Public weighings for registered gross vehicle weight less than 10 tonnes	per transaction	29.64	2.96	32.60	C
Public weighings for registered gross vehicle weight 10 to 14.99 tonnes	per transaction	46.45	4.65	51.10	C
Public weighings for registered gross vehicle weight 15 to 19.99 tonnes	per transaction	61.55	6.15	67.70	C
Public weighings for registered gross vehicle weight 20 to 24.99 tonnes	per transaction	75.59	7.56	83.15	C
Public weighings for registered gross vehicle weight 25 to 29.99 tonnes	per transaction	92.50	9.25	101.75	C
Public weighings for registered gross vehicle weight 30 to 39.99 tonnes	per transaction	123.27	12.33	135.60	C
Public weighings for registered gross vehicle weight 40 to 50 tonnes	per transaction	152.50	15.25	167.75	C

Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
SPECIAL EVENT WASTE AND RECYCLING SERVICES					
Special event waste collection (Mainland) - 240L	each	15.05	1.50	16.55	C
Special event waste collection (Mainland) - 3m3	each	90.23	9.02	99.25	C
Special event recycling collection (Mainland) - 240L	each	25.18	2.52	27.70	C

5.6 ADOPTION OF BUDGET ESTIMATES AND FIXING OF RATES AND CHARGES 2017-2018

Objective Reference: A2353940
Reports and Attachments (Archives)

Attachment: [Budget Publication](#)

**Authorising/
Responsible Officer:** 
Deborah Corbett-Hall
Chief Financial Officer

Author: Noela Barton
Finance Manager, Financial Operations

PURPOSE

This report presents to Council for adoption the 2017-2018 Annual Budget, Revenue Statement, Statement of Estimated Financial Position, the list of business activities to which the code of competitive conduct applies and rates and charges to be fixed for the financial year and the time period within which they must be paid.

BACKGROUND

Section 104(5)(a)(iv) of the *Local Government Act 2009* (the Act) requires the system of financial management established by Council to include an annual budget including a revenue statement. By section 12(4)(b) of the Act the Mayor must prepare a budget to present to Council.

Section 170 of the *Local Government Regulation 2012* (the Regulation) says Council must adopt its budget for a financial year after 31 May in the year before the financial year or before 1 August in the financial year, or a later date if decided by the Minister.

Section 169(8) of the Regulation requires the budget to be consistent with Council's 5-year corporate plan and annual operational plan.

Section 169(2)(b) of the Regulation requires Council to include Revenue Statement prepared in accordance with section 172 of the Regulation in Council's budget.

Section 205 of the Regulation requires Council's Chief Executive Officer to present Council's annual budget meeting with a statement of estimated financial position.

Section 94(2) of the Act requires Council to decide, by resolution at its budget meeting for a financial year, the rates and charges that are to be levied for that financial year.

Section 47(7) of the Act requires Council to decide each financial year, by resolution, whether or not to apply the code of competitive conduct to a business activity prescribed under a regulation.

Section 32 of the Regulation sets out the elements of the code of competitive conduct (code) that must be applied if Council applies the code to a business activity.

ISSUES

Budget Publication

Section 107A(2) of the Act requires the Mayor to give a copy of the proposed budget to each councillor at least two weeks before Council is to consider adopting the budget.

In accordance with this section the budget was distributed in the Budget Publication on 11 June 2017.

Annual Budget

The 2017-2018 annual budget presented with this report has been prepared in accordance with section 169 of the Regulation.

Reserve Balances

Council has previously provided a report to the Special Budget Meeting on the establishment of reserve balances and transfers for the coming financial year. This report is not a legislative requirement and has been provided previously as additional information. Council is unable to provide a detailed dissection of reserve balances at 30 June 2017 due to an ongoing refund process and therefore has not provided this report to the Special Budget Meeting.

Actual reserve balances are reported as part of monthly reporting and will continue to be publicly available.

Revenue Statement

The 2017-2018 Revenue Statement presented with this report has been prepared in accordance with section 172 of the Regulation.

Rates and Charges

The power for Council to levy rates and charges is provided for under section 94 of the Act. Section 92 of the Act defines four types of rates and charges that Council has the power to levy:

- General rates (including differential rates)
- Special rates and charges
- Utility charges
- Separate rates and charges

For the 2017-2018 financial year it is proposed that Council will levy all four types of rates and charges.

Under section 94 of the Act, Council must levy general rates on all rateable land within its local government area and may levy special rates and charges, utility charges and separate rates and charges.

Under section 80 of the Regulation, Council may levy general rates that differ for different categories of rateable land (differential general rates). For the 2017-2018 year 14 rating categories are proposed.

Under section 77 of the Regulation, Council may fix a minimum amount of general rates. For the 2017-2018 financial year a minimum general rate is proposed for all 14 rating categories.

In accordance with section 94 of the Regulation, the following special charges are proposed in the localised areas of:

- Karragarra, Lamb, Macleay, Perulpa and Russell Islands
 - Rural Fire Brigade Special Charge
 - Southern Moreton Bay Islands TransLink Operations Special Charge
- Raby Bay canal estate defined in the benefited area map reference number RBC-v1
 - Raby Bay Canal Estate Special Charge
- Aquatic Paradise canal estate defined in the benefited area map reference APC-v1
 - Aquatic Paradise Canal Estate Special Charge
- Sovereign Waters lake estate defined in the benefited area map reference SWL-v1
 - Sovereign Water Lake Estate Special Charge.

In accordance with section 103 of the Regulation, it is proposed Council will levy separate charges (Environment Charge, Landfill Remediation Charge and Redland City SES Administration Charge) where it has been determined the community in general will benefit from the service, facility or activity for which the separate charges are levied.

In accordance with section 99 of the Regulation, it is proposed Council will levy utility charges for services supplied for waste, water, wastewater, and tradewaste.

Under section 118 of the Regulation, Council must, by resolution, at its budget meeting, decide the date by which, or the period within which, rates or charges must be paid. It is proposed rates and charges must be paid within 30 days after a rate notice for the rates or charges is issued.

Section 119 of the Regulation provides Council may grant a concession for rates or charges for land. It is proposed that a concession on differential general rates will be provided to eligible pensioner ratepayers in accordance with section 120(1)(a) of the Regulation and on the basis of Council's Corporate Policy POL-2557 Council Pensioner Rebate Policy.

It is also proposed a concession will be provided to pensioner ratepayers under section 120(1)(a) of the Regulation on Separate and Special charges who fulfil the eligibility criteria of an eligible pensioner (as detailed in Corporate Policy POL-2557) if they are the owner occupiers of adjoining residential lots that are amalgamated for rating purposes and either –

- the main roof structure of the occupied dwelling is constructed over the boundary line of these lots; or
- one of the adjoining lots would, if sold separately, be unable to lawfully accommodate a dwelling; or
- one of the adjoining lots would not be issued a building permit unless an existing approved structure was removed.

It is also proposed that a concession will be provided on water access and wastewater charges, and separate and special charges to eligible owners carrying on a business of primary production where the land is used exclusively for the purpose of farming as detailed in the Revenue Statement 2017-2018.

It is proposed that charitable organisations, community groups, sporting associations and independent schools may also attract concessions under section 120(1)(b)(i) of the Regulation, or reduced charges under a Community Service Obligation granted by Council as defined in relevant resolutions.

Under section 133 of the Regulation interest is payable on overdue rates and charges. It is proposed that the interest rate for the 2017-2018 financial year will be 11 per cent and payable from the day the rates or charges become overdue.

The rates and charges proposed to be levied for the 2017-2018 financial year are detailed within the 2017-2018 Revenue Statement that is presented for adoption with the 2017-2018 Annual Budget.

Competitive Neutrality

In accordance with section 43 and of the Act it is proposed that for the 2017-2018 financial year the significant business activities of RedWaste and Redland Water will be operated as commercialised business activities.

STRATEGIC IMPLICATIONS

Legislative Requirements

Section 107A(1) of the Act requires Council to consider the budget presented by the Mayor and, by resolution, adopt the budget with or without amendment.

Section 170(2) of the Regulation provides that, if the budget does not comply with section 169 of the Regulation when it is adopted, the adoption of the budget is of no effect.

Section 107A(3) of the Act and section 170(1) of the Regulation require the budget to be adopted after 31 May in the year before the relevant financial year or before 1 August in the financial year or a later day decided by the Minister.

Section 169(2)(b) of the Regulation requires Council to include a Revenue Statement in accordance with section 172 of the same Regulation in the budget.

Section 94(2) of the Act requires Council to decide, at its budget meeting for a financial year, the rates and charges that are to be levied for that financial year.

Section 205 of the Regulation requires Council's Chief Executive Officer to present Council's annual budget meeting with a statement of estimated financial position.

Section 47(7) of the Act requires Council to decide each financial year, by resolution, whether or not to apply the code of competitive conduct to a business activity prescribed under a Regulation.

Risk Management

The preparation for the annual budget and rates and charges for the 2017-2018 financial year involved extensive modelling and successive review by Council and the Executive Leadership Team. Council's budget meeting documentation was also reviewed by external legal advisers for legal compliance.

Financial

The financial implications of the 2017-2018 annual budget are in line with Council's:

- Long term Community Plan
- Long term Financial Strategy
- 5-year Corporate Plan
- Annual Operational Plan

Council's long-term financial forecast remains sustainable with 9 out of the 11 key performance indicators expected to be met or exceeded in the 2017-2018 financial

year. The key performance indicators not expected to meet the target are the Operating Surplus Ratio and the Asset Sustainability ratio.

The Operating Surplus Ratio is -4.26 per cent for 2017-2018. This is in large part due to some timing effects for recognition of grant revenue and increases in depreciation (non-cash) expenses. The proposed Long Term Financial Strategy anticipates recurrent and non-recurrent savings and growth in revenues that will continue to provide long term financial sustainability.

There continues to be a focus on asset renewal expenditure in Council's capital program driven by Council's Asset and Service Management Plans (ASMPs). Council's comprehensive asset project will also ensure ASMPs continue to determine expenditure on assets and renewal works are only undertaken when assets require renewing and not to improve performance against a financial ratio.

People

Nil impact expected as the purpose of the report is to present the 2017-2018 annual budget to Council for adoption.

Environmental

Nil impact expected as the purpose of the report is to present the 2017-2018 annual budget to Council for adoption.

Social

Nil impact expected as the purpose of the report is to present the 2017-2018 annual budget to Council for adoption.

Alignment with Council's Policy and Plans

This report aligns with Council's 2015-2020 Corporate Plan key outcome:

8. Inclusive and Ethical Governance: Deep engagement, quality leadership at all levels, transparent and accountable democratic processes and a spirit of partnership between the community and Council will enrich residents' participation in local decision-making to achieve the community's Redlands 2030 vision and goals.
- 8.2 Council produces and delivers against sustainable financial forecasts as a result of best practice Capital and Asset Management Plans that guide project planning and service delivery across the city.

CONSULTATION

- Mayor and Councillors
- Executive Leadership Team
- Financial Services officers

OPTIONS

Option One

That Council resolves to:

1. note the Statement of Estimated Financial Position for year ending 30 June 2017 pursuant to section 205 of the *Local Government Regulation 2012*;
2. operate the RedWaste significant business activity as a commercialised business activity;

3. operate the Redland Water significant business activity as a commercialised business activity;
4. adopt the 2017-2018 Annual Budget as attached, which has been prepared in accordance with section 169 of the *Local Government Regulation 2012*, pursuant to section 170 of the same Regulation;
5. adopt the 2017-2018 Revenue Statement including Rates and Charges to be levied that is tabled in the Annual Budget as attached and has been prepared in accordance with section 172 of the *Local Government Regulation 2012*; and
6. adopt the balance of the Agenda and all other aspects of the budget and financial documents as recommended by Council officers in the Report items 5.6.1 to 5.6.10.

Option Two

That Council resolves to adopt some or all of the above listed elements with amendments.

OFFICER'S RECOMMENDATION/ COUNCIL RESOLUTION

Moved by: Cr T Huges
Seconded by: Cr L Hewlett

That Council resolves to:

1. note the Statement of Estimated Financial Position for year ending 30 June 2017 pursuant to section 205 of the *Local Government Regulation 2012*;
2. operate the RedWaste significant business activity as a commercialised business activity;
3. operate the Redland Water significant business activity as a commercialised business activity;
4. adopt the 2017-2018 Annual Budget as attached, which has been prepared in accordance with section 169 of the *Local Government Regulation 2012*, pursuant to section 170 of the same Regulation;
5. adopt the 2017-2018 Revenue Statement including Rates and Charges to be levied that is tabled in the Annual Budget as attached and has been prepared in accordance with section 172 of the *Local Government Regulation 2012*; and
6. adopt the balance of the Agenda and all other aspects of the budget and financial documents as recommended by Council officers in the Report items 5.6.1 to 5.6.10.

CARRIED 11/0

Crs Boglary, Mitchell, Gollè, Hewlett, Edwards, Elliott, Huges, Talty, Gleeson, Bishop and Williams voted FOR the motion.

Budget 2017-2018



MAKE A
DIFFERENCE
MAKE IT
COUNT

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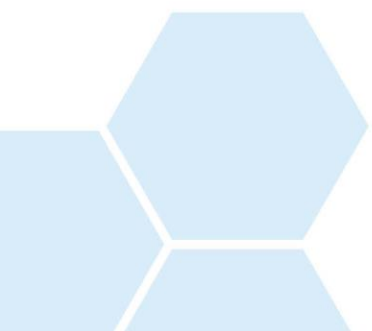
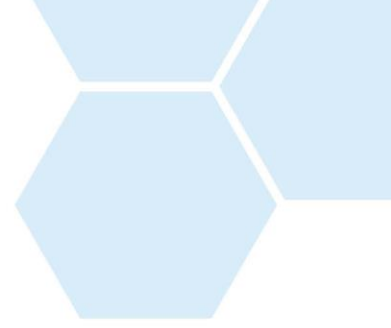
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Mayor's Message

As per previous years, this is currently under construction and will be added in time for the Special Budget Meeting.



Elected
Members



Mayor

Cr Karen Williams

Deputy Mayor

Div 1

Cr Wendy Boglary



Div 2

Cr Peter Mitchell



Div 10

Cr Paul Bishop



Div 3

Cr Paul Gollè



Div 9

Cr Paul Gleeson



Div 4

Cr Lance Hewlett



Div 8

Cr Tracey Huges



Div 7

Cr Murray Elliott



Div 6

Cr Julie Talty



Div 5

Cr Mark Edwards

Executive Leadership Team

Chief Executive Officer

Andrew Chesterman



Head of Human Resources

Amanda Daly



General Manager Infrastructure & Operations

Peter Best



Acting General Counsel

Claire Lovejoy



General Manager Community & Customer Services

Louise Rusan



Transport & Connectivity Program Manager

Andrew Ross



Chief Financial Officer

Deborah Corbett-Hall



General Manager Organisational Services

John Oberhardt

Council's Corporate Plan Outcomes

On 20 May 2015, Redland City Council ('Council') adopted its revised Corporate Plan for the five year period 2015-2020. The Corporate Plan contains the themes or 'Vision Outcomes' as communicated by the Redlands community, in the 2010-30 Community Plan. Council's current Corporate Plan identifies the following eight Vision Outcomes:

1. Healthy Natural Environment

A diverse and healthy natural environment, with an abundance of native flora and fauna and rich ecosystems will thrive through our awareness, commitment and action in caring for the environment.

2. Green Living

Our green living choices will improve our quality of life and our children's lives, through our sustainable and energy efficient use of resources, transport and infrastructure, and our well informed responses to risks such as climate change.

3. Embracing the Bay

The benefits of the unique ecosystems, visual beauty, spiritual nourishment and coastal lifestyle provided by the islands, beaches, foreshores and water catchments of Moreton Bay will be valued, protected and celebrated.

4. Quandamooka Country

The rich Aboriginal heritage of the Redlands (Quandamooka) and the Traditional Owners' ongoing custodianship of Quandamooka land and waters will be widely understood and respected, and we will work together for the future of Quandamooka Country.

5. Wise Planning and Design

We will carefully manage population pressures and use land sustainably while advocating and taking steps to determine the limits of growth and carrying capacity on a local and national basis, recognising environmental sensitivities and the distinctive character, heritage and atmosphere of local communities. A well-planned network of urban, rural and bushland areas and responsive infrastructure and transport systems will support strong, healthy communities.

6. Supportive and Vibrant Economy

Businesses will thrive and jobs will grow from opportunities generated by low impact industries, cultural and outdoor lifestyle activities, ecotourism and quality educational experiences.

7. Strong and Connected Communities

Our health, wellbeing and strong community spirit will be supported by a full range of services, programs, organisations and facilities, and our values of caring and respect will extend to people of all ages, cultures, abilities and needs.

8. Inclusive and Ethical Governance

Deep engagement, quality leadership at all levels, transparent and accountable democratic processes and a spirit of partnership between the community and Council will enrich residents' participation in local decision making to achieve the community's Redlands 2030 vision and goals.

Council's 2017-2018 budget supports the 2015-2020 Corporate Plan and identified strategic priorities in delivering services, programs and facilities to its community.



2017-2018 Annual Budget at a Glance

Capital Expenditure

\$82.05 million



Roads

\$23.64 million

- Resurfacing Program
- Green Seal Program
- Regional Road Alliance Program
- Road Upgrade Program



Infrastructure

\$10.77 million

- Indigiscapes Visitor Centre Expansion
- Aquatic Precinct Redevelopment
- Bayview Conservation Area, Redland Bay
- Bus Shelter and Seat Renewals



Open Space

\$14.39 million

- South East Thornlands Park
- Public Amenities Expansion Program
- William Ross Park
- Henry Ziegenfusz Sportsfield Improvements



Marine & Foreshore

\$14.47 million

- Macleay Island Ramp Carpark
- Russell Tce, Macleay Island Seawall & Asbestos Capping
- Revetment Wall Upgrade
- Canoe Launching Pontoon - Raby Bay Esplanade



Community and Cultural \$1.88 million

- Community Infrastructure Funds
- Libraries
- Redlands Performing Arts Centre
- Redland Art Gallery - Public art and acquisitions



Water \$1.04 million

- Meter Replacement Program
- AC Main Replacement Program
- Kinross Road Master Planned Area Network expansion
- New Water Services Mainland and SMBI



Wastewater \$7.15 million

- Point Lookout backlog sewer
- Sewerage Pump Station 35 - Birkdale Rd, Birkdale
- Pump Station Infiltration reduction
- Capalaba Wastewater Treatment Plant Bypass



Waste \$240,375

- Minor Capital Improvements
- Mobile garbage bins



Other \$8.47 million

- Fleet Replacement Program
- Asset management advancement project
- IT Asset Replacement Program
- Land actions and acquisitions

Annual Budget at a Glance

Rates and Charges

Total Council (RCC) Rates and Charges

- Average Residential owner occupied including RCC utilities and separate charges, an increase of 2.73% (excluding State Government controlled charges, i.e. bulk water and the emergency management levy)

Environment Separate Charge

- Increased by \$20.00 from \$89.08 per annum to \$109.08 per annum, this increase will primarily contribute towards Council's 'One Million Native Plants' project

Landfill Remediation Separate Charge

- Increased by \$1.10 per annum from \$40.86 to \$41.96

Waste Pricing

- Increased by \$7.00 per annum from \$349.50 to \$356.50 for standard 240L waste/240L recycling mainland bins, an increase of 2.00%
- Bay Islands standard 240L waste/240L recycling bins have increased by \$7.50 per annum from \$371.00 to \$378.50, an increase of 2.02%

Water Pricing – RCC controlled

- Water fixed access (domestic) charge remains unchanged again at \$263.60 per annum for 2017-18
- Water consumption - Variable Water Residential charge also remains unchanged for 2017-18 at \$0.59 per kilolitre

Water Pricing – State controlled

- Water consumption - State Controlled Bulk Water increased from \$2.361 per kilolitre to \$2.561 per kilolitre for 2017-18, an increase of 8.47%

Wastewater Pricing

- Average domestic wastewater charge remains unchanged at \$675.75 per annum for 2017-18

Comparative Utilities Bill for Pricing 2017-18

Domestic Average User

	2016-17	2017-18	Variance	Variance
	\$	\$	2016-17 to 2017-18	2016-17 to 2017-18
			\$	%
Water:				
Access	263.60	263.60	0.00	0.00%
Consumption (200kl):				
Bulk (State Controlled)	472.20	512.20	40.00	8.47%
Retail (RCC Controlled)	118.00	118.00	0.00	0.00%
Total Water excluding Wastewater	853.80	893.80	40.00	4.68%
Wastewater	675.75	675.75	0.00	0.00%
Refuse mainland (240L Waste/240L Recycle)	349.50	356.50	7.00	2.00%
TOTAL UTILITY CHARGES	1,879.05	1,926.05	47.00	2.50%

Annual Budget at a Glance

Key Budget Points

Economic Development

General rate increases for commercial properties support economic development and business growth through:

- master planning of key precincts;
- incentives/stimulus packages;
- trade and investment attraction; and
- development and implementation of action plans for key industry sectors identified in the Redland City Economic Development Framework 2014-2041.

Debt

- Whilst cash balances remain above the target range (greater than 3 months), Council will use existing surplus funds and only borrow when necessary for intergenerational capital projects
- Council's long-term financial forecast is estimating limited new loans over the next ten financial years
- Council continues to repay the principal portion of its debt annually in advance, which will result in the loans being repaid approximately one year earlier
- From the end of 2017-18 Council's debt is projected to be \$41.2 million with a weighted repayment term of just 5.88 years (as outlined in the [ten year loan schedule](#) as part of the debt policy) based on current book values, interest rates and new loan assumptions

Investments

- Council is looking to get higher returns on its investments whilst still ensuring the capital is guaranteed
- Council follows an active investments management strategy and continues to monitor the community's cash on a daily basis to realise the highest possible rate of return

Constrained Cash Reserves

- Council has collected rates, utilities and other revenue streams each financial year and has ring-fenced these monies for particular purposes
- Council plans to utilise the reserves before increasing debt on the community's balance sheet and has also committed to conducting an annual review of the constrained reserves to ensure the purpose of each reserve is still current and in the interest and requirements of the community

Asset Management

- Capital expenditure will be prioritised towards asset renewals before asset upgrades or the creation of new assets
- The asset sustainability ratio indicates that Council is clearly able to fund identified asset renewal requirements through depreciation charges. Council remains committed to funding all asset renewal requirements and moving this long-term measure upwards towards the target zone
- Council is moving towards including additional indicators to provide a more balanced view of the asset management financial position

Redlands Rates Comparison from 2016-2017 to 2017-2018

Section 169(6) of the *Local Government Regulation 2012* requires the disclosure of the following information in Council's annual budget: *The budget must include the total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year, compared with the rates and utility charges levied in the previous budget.*

The total increase in the rates and charges levied for the 2017-18 budget compared with the rates and utility charges levied in the 2016-17 budget is 5.68%. This includes increases in growth (1.72%) and prices (3.96%). Of note, the State Government Bulk Water Charge is set to increase by 8.47% in 2017-18, and this accounts for 1.1% of the increase in budgeted rates and utility charges.

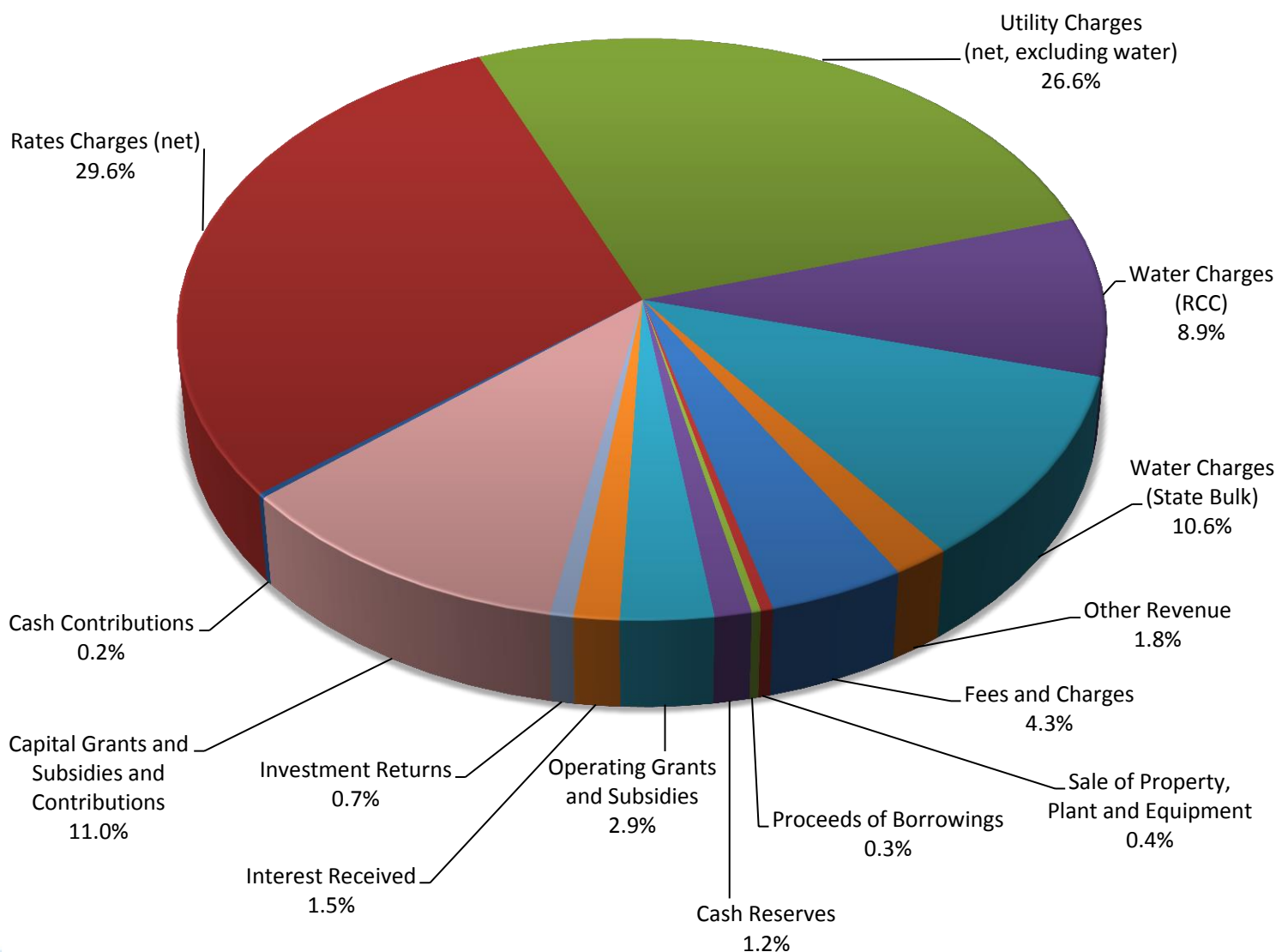
Financial Budget Overview 2017-2018

Where does the money come from?

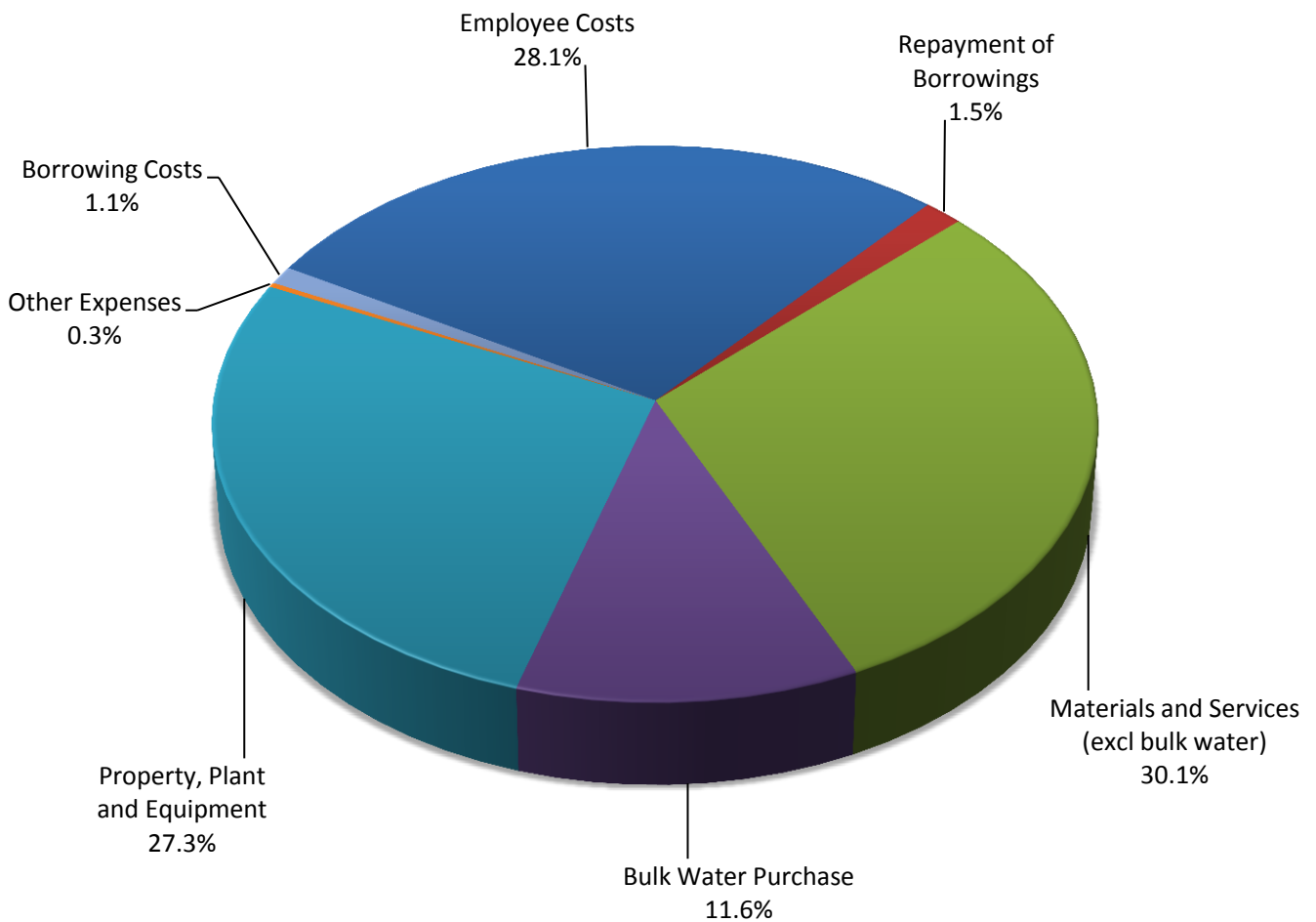
Redland City Council's cash funding originates from a range of sources, with general rate charges at 29.6%, and the majority generated from utility charges at a total of 46.1%; comprising of 10.6% State Bulk Water charges, 8.9% RCC water charges, and the remaining 26.6% is net utility charges excluding water. Council monitors its key performance indicator 'level of dependence on general rate revenue' which demonstrates the reliance on general rates.

Capital and operating grants, subsidies and contributions are forecast to provide 14% of cash funding and this revenue assists Council in delivering a variety of capital programs and various operational maintenance activities. Additionally, fees and charges from the issue of permits and consideration of applications and community related services contribute to approximately 4.3% of the funds.

Budget 2017-18 Cash Funding (\$300M)



Budget 2017-18 Cash Expenditure (\$300M)



Borrowing costs are the expenses relating to the interest that has accrued on loans. The repayment of borrowings is the expenditure associated with the principal amount borrowed.

Council's Financial Strategy includes the outcomes of a ten year financial model that has subsequently been updated to align to Budget 2017-18 and provide a more recent long-term financial forecast. The following policies have also been updated for the 2017-18 financial year: Debt, Investment, Revenue, Constrained Cash Reserves and Application of Dividends and Tax Equivalent Payments to provide Council with a framework to ensure long-term financial and infrastructure sustainability for the community.

Budgeted Financial Statements

These statements provide key revenue, expense and balance sheet items. Future years' estimates result from our internal financial strategy and forecasting model, drawing on assumptions and parameters that are revised throughout the year.

Financial Budget Summary

	Budget 2017-18 Year 1 \$000s	Estimate 2018-19 Year 2 \$000s	Estimate 2019-20 Year 3 \$000s
Revenue from Operating Activities	261,639	274,066	285,838
Expenses from Operating Activities	269,663	269,354	281,414
Finance Costs	3,112	2,773	2,837
Result from Operating Activities	(11,136)	1,939	1,586
Capital Revenue	36,226	39,947	39,498
Capital Expenses	289	(108)	138
Total Change in Community Equity	24,801	41,994	40,946

Key Balance Sheet Items

The budgeted assets and liabilities are reflective of the actual opening balances as at 1 July 2016, except where items have been specifically budgeted to the balance sheet, such as cash and cash equivalents, borrowings and property, plant and equipment. Budgeted balances for all other line items do not necessarily reflect actual movements during 2016-17. Finalised and audited opening balances as at 1 July 2017 will be reflected in the first budget review for 2017-18.

	Budget 2017-18 Year 1 \$000s	Estimate 2018-19 Year 2 \$000s	Estimate 2019-20 Year 3 \$000s
Total Assets	2,658,064	2,695,523	2,738,443
Total Liabilities	89,811	85,275	87,249
Net Community Assets	2,568,254	2,610,248	2,651,194
Total Cash at Year End	133,650	123,736	123,919
Total Debt at Year End	41,162	44,478	45,340

Redland City Council – Statement of Comprehensive Income ¹

The statement below outlines the financial performance and results of operations.

	Budget Year 1 2017-18 \$000s	Estimate Year 2 2018-19 \$000s	Estimate Year 3 2019-20 \$000s
Recurrent revenue			
Rates, levies and charges	227,186	239,109	249,111
Fees and charges	13,048	13,882	14,770
Rental income	839	864	890
Interest received	4,361	4,062	4,346
Investment returns*	2,200	2,500	2,625
Sales revenue	3,823	3,938	4,056
Other income	684	705	726
Grants, subsidies and contributions ²	9,497	9,005	9,315
Total recurrent revenue	261,639	274,066	285,838
Capital revenue			
Grants, subsidies and contributions ³	33,013	36,738	36,219
Non-cash contributions ⁴	3,213	3,209	3,279
Total capital revenue	36,226	39,947	39,498
TOTAL INCOME	297,865	314,013	325,336
Recurrent expenses			
Employee benefits	85,677	86,035	88,153
Materials and services	125,787	122,642	129,656
Finance costs	3,112	2,773	2,837
Depreciation and amortisation	58,200	60,676	63,606
Total recurrent expenses	272,775	272,127	284,252
Capital expenses			
(Gain) / Loss on disposal of non-current assets	289	(108)	138
Total capital expenses	289	(108)	138
TOTAL EXPENSES	273,064	272,018	284,390
NET RESULT	24,801	41,994	40,946
Other comprehensive income / (loss)			
Items that will not be reclassified to a net result			
Revaluation of property, plant and equipment	-	-	-
TOTAL COMPREHENSIVE INCOME	24,801	41,994	40,946

Please refer to the Redland Water and RedWaste operating and capital funding statements on pages 23 to 27 for the estimated costs of Council's commercial business activities. The costs are included in the above RCC statements although are broken out for transparency as part of full operating and capital funding statements for these commercial businesses.

1. The Local Government Regulation 2012 requires a Statement of Income and Expenditure. Council has adopted the Statement of Comprehensive Income (SOCl) to ensure comparability with our Annual Report. The SOCl contains all appropriate revenues and expenditures, the naming convention has no material impact on the financial outputs and serves the intended purpose.
2. Recurrent grants, subsidies and contributions includes contributions from developers as outlined in the Operating Statement on page 20.
3. Capital grants, subsidies and contributions includes contributions from developers as outlined in the Capital Funding Statement on page 21.
4. Non-cash contributions are contributions from developers as outlined in the Capital Funding Statement on page 21.

* Investment returns are the planned dividends from Redland City Council's wholly owned subsidiary, Redland Investment Corporation.

Redland City Council – Statement of Financial Position

The statement below includes the community's assets, Council's liabilities and equity.

	Budget Year 1 2017-18 \$000s	Estimate Year 2 2018-19 \$000s	Estimate Year 3 2019-20 \$000s
CURRENT ASSETS			
Cash and cash equivalents	133,650	123,736	123,919
Trade and other receivables	25,805	21,987	22,858
Inventories	678	678	678
Non-current assets held for sale	4,278	4,278	4,278
Other current assets	2,122	2,122	2,122
Total current assets	166,533	152,802	153,856
NON-CURRENT ASSETS			
Investment property	1,054	1,054	1,054
Property, plant and equipment	2,483,228	2,535,071	2,576,424
Intangible assets	1,215	563	1,075
Other financial assets	73	73	73
Investment in other entities	5,961	5,961	5,961
Total non-current assets	2,491,531	2,542,721	2,584,587
TOTAL ASSETS	2,658,064	2,695,523	2,738,443
CURRENT LIABILITIES			
Trade and other payables	21,411	13,059	13,672
Borrowings	7,701	5,675	6,441
Provisions	13,126	10,540	10,795
Other current liabilities	1,755	1,807	1,861
Total current liabilities	43,993	31,081	32,768
NON-CURRENT LIABILITIES			
Borrowings	33,461	38,803	38,899
Provisions	12,356	15,390	15,581
Total non-current liabilities	45,817	54,193	54,481
TOTAL LIABILITIES	89,811	85,275	87,249
NET COMMUNITY ASSETS	2,568,254	2,610,248	2,651,194
COMMUNITY EQUITY			
Asset revaluation surplus	963,349	963,349	963,349
Retained surplus	1,498,727	1,545,158	1,577,003
Constrained cash reserves	106,178	101,741	110,843
TOTAL COMMUNITY EQUITY	2,568,254	2,610,248	2,651,194

Redland City Council – Statement of Cash Flows

Cash movement is illustrated for the three areas: operating, investing and financing.

	Budget Year 1 2017-18 \$000s	Estimate Year 2 2018-19 \$000s	Estimate Year 3 2019-20 \$000s
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	244,741	261,201	267,704
Payments to suppliers and employees	(210,402)	(216,785)	(216,959)
	34,340	44,416	50,745
Interest received	4,361	4,062	4,346
Rental income	839	877	888
Non-capital grants and contributions	9,547	9,134	9,291
Borrowing costs	(3,175)	(2,461)	(2,516)
Other cash flows from operating activities	-	-	-
Net cash inflow from operating activities	45,912	56,028	62,754
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment	(82,005)	(109,825)	(103,282)
Payments for intangible assets	(45)	(300)	(380)
Proceeds from sale of property, plant and equipment	1,180	1,577	1,330
Capital grants, subsidies and contributions	33,013	36,738	36,219
Other cash flows from investing activities*	2,200	2,553	2,679
Net cash outflow from investing activities	(45,656)	(69,258)	(63,433)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds of borrowings	867	8,726	6,532
Repayment of borrowings	(4,644)	(5,410)	(5,670)
Net cash inflow / (outflow) from financing activities	(3,777)	3,316	862
Net increase / (decrease) in cash held and cash equivalents	(3,521)	(9,914)	183
Cash and cash equivalents at the beginning of year	137,171	133,650	123,736
Cash and cash equivalents at the end of the financial year	133,650	123,736	123,919

* Other cashflows from investing activities are the planned dividends from Redland City Council's wholly owned subsidiary, Redland Investment Corporation.

Redland City Council – Statement of Changes in Equity

The movement in reserves and retained earnings for the following three years is forecast below.

	Asset Revaluation Surplus \$000s	Retained Surplus \$000s	Constrained Cash Reserves \$000s	Total Community Equity \$000s
Balance as at 1 July 2017	963,349	1,479,834	100,269	2,543,452
Net result	-	24,801	-	24,801
Total comprehensive income for the year	-	24,801	-	24,801
Transfers to and from reserves:				
Transfers to Reserves	-	(42,961)	42,961	-
Transfers from Reserves	-	37,053	(37,053)	-
Total transfers to and from reserves	-	(5,908)	5,908	-
Balance as at 30 June 2018	963,349	1,498,727	106,178	2,568,254

	Asset Revaluation Surplus \$000s	Retained Surplus \$000s	Constrained Cash Reserves \$000s	Total Community Equity \$000s
Balance as at 1 July 2018	963,349	1,498,727	106,178	2,568,254
Net result	-	41,994	-	41,994
Total comprehensive income for the year	-	41,994	-	41,994
Transfers to and from reserves:				
Transfers to Reserves	-	(43,495)	43,495	-
Transfers from Reserves	-	47,932	(47,932)	-
Total transfers to and from reserves	-	4,437	(4,437)	-
Balance as at 30 June 2019	963,349	1,545,158	101,741	2,610,248

	Asset Revaluation Surplus \$000s	Retained Surplus \$000s	Constrained Cash Reserves \$000s	Total Community Equity \$000s
Balance as at 1 July 2019	963,349	1,545,158	101,741	2,610,248
Net result	-	40,946	-	40,946
Total comprehensive income for the year	-	40,946	-	40,946
Transfers to and from reserves:				
Transfers to Reserves	-	(44,700)	44,700	-
Transfers from Reserves	-	35,598	(35,598)	-
Total transfers to and from reserves	-	(9,102)	9,102	-
Balance as at 30 June 2020	963,349	1,577,003	110,843	2,651,194

Redland City Council – Operating Statement

The information below outlines the revenue and expenditure for operational activities, projects and programs by line item and category.

	Budget Year 1 2017-18 \$000s	Estimate Year 2 2018-19 \$000s	Estimate Year 3 2019-20 \$000s
Revenue			
Rates charges	91,688	98,631	103,471
Levies and utility charges	138,824	143,999	149,306
<i>Less: Pensioner remissions and rebates</i>	(3,325)	(3,521)	(3,666)
Fees and charges	13,048	13,882	14,770
Operating grants and subsidies	8,795	8,278	8,561
Operating contributions and donations ¹	702	727	753
Interest external	4,361	4,062	4,346
Investment returns*	2,200	2,500	2,625
Other revenue	5,347	5,507	5,672
Total revenue	261,639	274,066	285,838
Expenses			
Employee benefits	85,677	86,035	88,153
Materials and services	126,040	122,934	129,988
Finance costs other	303	312	321
Other expenditure	489	482	475
Net internal costs	(741)	(774)	(807)
Total expenses	211,767	208,990	218,130
Earnings before interest, tax and depreciation (EBITD)	49,872	65,076	67,708
Interest expense	2,809	2,461	2,516
Depreciation and amortisation	58,200	60,676	63,606
OPERATING SURPLUS / (DEFICIT)	(11,136)	1,939	1,586

Please refer to the Redland Water and RedWaste operating and capital funding statements on pages 23 to 27 for the estimated costs of Council's commercial business activities. The costs are included in the above RCC statements although are broken out for transparency as part of full operating and capital funding statements for these commercial businesses.

1. Operating contributions and donations includes contributions from developers: \$121K in 2017-18, \$126K in 2018-19 and \$130K in 2019-20.

* Investment returns are the planned dividends from Redland City Council's wholly owned subsidiary, Redland Investment Corporation.

Redland City Council – Capital Funding Statement

This statement displays the capital funds expected by Council and how these funds will be allocated to capital projects and activities.

	Budget Year 1 2017-18 \$000s	Estimate Year 2 2018-19 \$000s	Estimate Year 3 2019-20 \$000s
Proposed sources of capital funding			
Capital contributions and donations ¹	29,250	31,090	32,611
Capital grants and subsidies	3,763	5,648	3,608
Proceeds on disposal of non-current assets	1,180	1,577	1,330
Capital transfers (to) / from reserves	(14,106)	12,265	(1,323)
Non-cash contributions ²	3,213	3,209	3,279
New loans	867	8,726	6,532
Funding from general revenue	66,106	56,230	66,573
Total sources of capital funding	90,272	118,745	112,610
Proposed application of capital funds			
Contributed assets	3,213	3,209	3,279
Capitalised goods and services	74,965	100,137	94,260
Capitalised employee costs	7,085	9,988	9,402
Loan redemption	5,010	5,410	5,670
Total application of capital funds	90,272	118,745	112,610

Redland City Council – Other Budgeted Items

	Budget 2017-18 Year 1 \$000s	Estimate 2018-19 Year 2 \$000s	Estimate 2019-20 Year 3 \$000s
Other budgeted items			
Transfers to constrained operating reserves	(13,268)	(12,581)	(13,013)
Transfers from constrained operating reserves	11,565	11,266	11,911
Written down value (WDV) of assets disposed	1,468	1,468	1,468

Please refer to the Redland Water and Redwaste operating and capital funding statements on pages 23 to 27 for the estimated costs of Council's commercial business activities. The costs are included in the above RCC statements although are broken out for transparency as part of full operating and capital funding statements for these commercial businesses.

1. Capital contributions and donations are cash contributions from developers
2. Non-cash contributions are developer contributed assets

Financial Stability Ratios and Measures of Sustainability Overview

Council's ten year financial forecast is frequently updated to reflect changes to policy direction, budget review movements and market influences. The figures below are reflecting assumptions, parameters and indices as agreed for 2017-18 budget development and as in previous years are subject to change following budget adoption. A definition of each of the ratios is given in the [Glossary - Key Performance Indicators](#) on page 66.

Redland City Council	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Operating Surplus Ratio Target between 0% and 10% (on average over the long-term)	-4.26%	0.71%	0.56%	0.55%	1.41%	2.32%	2.84%	3.93%	4.26%	6.85%
Asset Sustainability Ratio (Infrastructure Assets Only) Greater than 90% (on average over the long-term)	59.25%	80.19%	71.10%	49.63%	52.80%	52.69%	53.68%	43.20%	40.40%	39.77%
Net Financial Liabilities Ratio Less than 60% (on average over the long-term)*	-29.32%	-24.64%	-23.30%	-30.40%	-37.79%	-46.79%	-61.57%	-79.16%	-98.50%	-118.27%

*The Net Financial Liabilities Ratio exceeds the target range when current assets are greater than total liabilities (and the ratio is negative)

Redland City Council	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Level of dependence on General Rate Revenue (Excludes utility revenues and discounts) - Threshold set < 37.5%	33.93%	34.86%	35.07%	35.36%	35.87%	36.22%	36.55%	36.76%	37.03%	37.12%
Ability to pay our bills - Current Ratio Target between 1.1 and 4.1**	3.79	4.92	4.70	5.00	5.39	6.83	8.30	10.01	12.51	15.26
Ability to repay our debt - Debt Servicing Ratio (%) Target less than or equal to 10%	2.99%	2.87%	2.86%	2.97%	2.99%	2.84%	1.25%	1.20%	1.15%	0.57%
Cash Balances - \$ 000s Target greater than or equal to \$50M	133,650	123,736	123,919	141,390	160,029	185,683	237,907	304,657	381,702	467,491
Cash Balances - cash capacity in months Target greater than 3 months	7.51	6.77	6.78	7.49	8.27	9.33	11.57	14.32	17.11	20.53
Longer term financial stability - debt to asset ratio (%) Target less than or equal to 10%	1.55%	1.65%	1.66%	1.40%	1.12%	0.83%	0.71%	0.59%	0.47%	0.41%
Operating Performance Target greater than or equal to 15%	17.69%	20.35%	22.24%	22.87%	23.69%	24.46%	24.90%	25.51%	25.02%	26.49%
Interest Coverage Ratio Target less than 5%***	-0.59%	-0.58%	-0.64%	-1.06%	-1.42%	-1.81%	-2.06%	-2.61%	-2.95%	-3.53%

** The current ratio is still favourable when exceeding 4:1, more current assets than current liabilities

***The Interest Coverage Ratio exceeds the target range when interest revenue is greater than interest expense (and the ratio is a negative)

Cash balances remain high and significant revenue streams are budgeted in the investing space where previously this would have been classified as operating cash flows.

Business Units Subject to the Code of Competitive Conduct

In accordance with section 169(3)(i)(i) of the *Local Government Regulation 2012*, Council's budget must include the estimated costs for the local government's significant business activities carried on using a full cost pricing basis. Council's budget also contains separate operating statements for the adopted significant business units.

These statements provide key revenue, expense and balance sheet items. Future years' estimates result from our internal financial strategy and forecasting models, drawing on assumptions and parameters that are revised throughout the year.

Redland Water Operating Statement

	Budget Year 1 2017-18 \$000s	Estimate Year 2 2018-19 \$000s	Estimate Year 3 2019-20 \$000s
Revenue			
Levies and utility charges	102,260	105,840	109,483
<i>Less: Pensioner remissions and rebates</i>	(407)	(419)	(432)
Fees and charges	350	359	368
Operating grants and subsidies	-	-	-
Operating contributions and donations	-	-	-
Interest external	471	471	471
Community service obligation	407	419	432
Other revenue	2,066	2,118	2,173
Total revenue	105,147	108,787	112,495
Expenses			
Employee benefits	8,200	8,499	8,809
Materials and services	48,056	51,640	55,302
Finance costs other	-	-	-
Other expenditure	-	-	-
Net internal costs	3,432	3,559	3,692
Total expenses	59,688	63,698	67,803
Earnings before interest, tax and depreciation (EBITD)	45,459	45,089	44,691
Interest expense	-	-	-
Internal interest	18,265	18,265	18,265
Depreciation and amortisation	18,457	19,040	19,734
OPERATING SURPLUS / (DEFICIT)	8,737	7,784	6,693

Redland Water Capital Funding Statement

	Budget Year 1 2017-18 \$000s	Estimate Year 2 2018-19 \$000s	Estimate Year 3 2019-20 \$000s
Proposed sources of capital funding			
Capital contributions and donations	6,355	6,514	6,677
Capital grants and subsidies	276	-	-
Proceeds on disposal of non-current assets	-	-	-
Capital transfers (to) / from reserves	(3,120)	(2,608)	(750)
Non-cash contributions	3,131	3,209	3,279
New loans	-	-	-
Funding from general revenue	4,675	7,639	5,313
Total sources of capital funding	11,316	14,754	14,519
Proposed application of capital funds			
Contributed assets	3,131	3,209	3,279
Capitalised goods & services	7,891	11,249	10,945
Capitalised employee costs	295	295	295
Loan redemption	-	-	-
Total application of capital funds	11,316	14,754	14,519
Other budgeted items			
Transfers to constrained operating reserves	-	-	-
Transfers from constrained operating reserves	-	-	-
Written down value (WDV) of assets disposed	-	-	-
Income tax	3,542	3,354	3,192
Dividend	11,395	10,789	10,270

Redland Water Community Service Obligations (CSOs)

Job Name	Description of the nature of the CSO	Budget Year 1 2017-18 \$000s	Estimate Year 2 2018-19 \$000s	Estimate Year 3 2019-20 \$000s
Water concession not for profit	Reduced charges for water for charities and not for profit organisations	176	181	187
Wastewater concession not for profit	Reduced charges for wastewater for charities and not for profit organisations	231	238	245
		407	419	432

RedWaste Operating Statement

	Budget Year 1 2017-18 \$000s	Estimate Year 2 2018-19 \$000s	Estimate Year 3 2019-20 \$000s
Revenue			
Levies and utility charges	21,663	22,610	23,598
<i>Less: Pensioner remissions and rebates</i>	-	-	-
Fees and charges	440	468	498
Operating grants and subsidies	-	-	-
Operating contributions and donations	-	-	-
Interest external	61	63	65
Community service obligation	1,399	1,441	1,484
Other revenue	969	998	1,028
Total revenue	24,532	25,579	26,672
Expenses			
Employee benefits	1,588	1,628	1,669
Materials and services	15,485	15,949	16,428
Finance costs other	1	1	1
Other expenditure	-	-	-
Net internal costs	406	418	431
Total expenses	17,480	17,996	18,528
Earnings before interest, tax and depreciation (EBITD)	7,052	7,583	8,145
Interest expense	33	34	35
Internal interest	-	-	-
Depreciation and amortisation	307	316	326
OPERATING SURPLUS / (DEFICIT)	6,712	7,233	7,784

RedWaste Capital Funding Statement

	Budget Year 1 2017-18 \$000s	Estimate Year 2 2018-19 \$000s	Estimate Year 3 2019-20 \$000s
Proposed sources of capital funding			
Capital contributions and donations	-	-	-
Capital grants and subsidies	-	-	-
Proceeds on disposal of non-current assets	-	-	-
Capital Transfer (to) / from Reserves	-	-	-
Non-cash contributions	-	-	-
New loans	-	-	-
Funding from general revenue	317	327	337
Total sources of capital funding	317	327	337
Proposed application of capital funds			
Contributed assets	-	-	-
Capitalised goods & services	240	248	255
Capitalised employee costs	-	-	-
Loan redemption	77	79	81
Total application of capital funds	317	327	337
Other budgeted items			
Transfers to constrained operating reserves	-	-	-
Transfers from constrained operating reserves	-	-	-
Written down value (WDV) of assets disposed	-	-	-
Income tax	2,050	2,112	2,175
Dividend	2,328	2,398	2,470

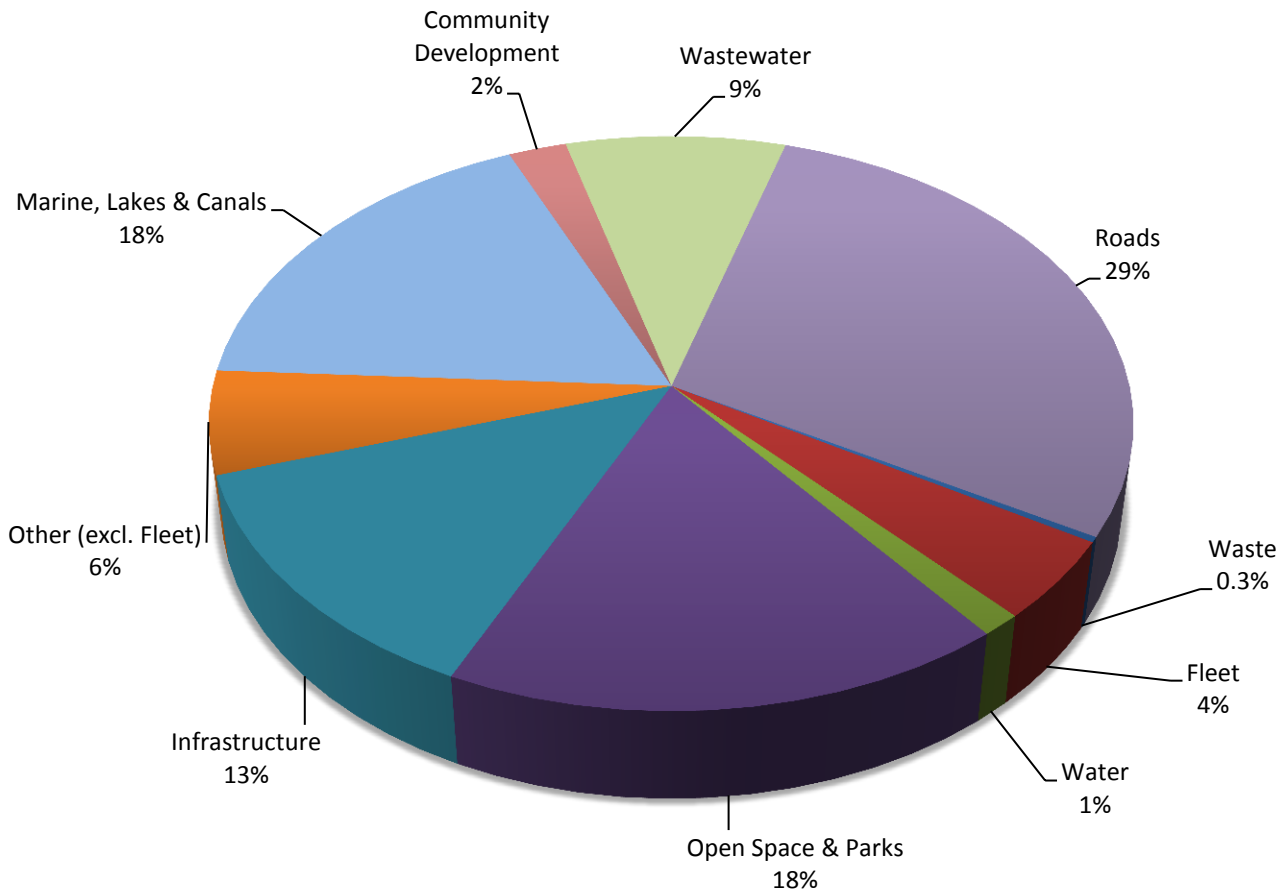
RedWaste Community Service Obligations (CSOs)

Job Name	Description of the nature of the CSO	Budget Year 1 2017-18 \$000s	Estimate Year 2 2018-19 \$000s	Estimate Year 3 2019-20 \$000s
Clean Up Australia Day	Acceptance of Clean Up Australia Day waste at transfer stations, provision of bulk waste bins and waste disposal for clean-up sites.	1	1	1
Mainland transfer stations	Acceptance of residential waste and commercial greenwaste originating from island transfer stations (not accepted on island), including waste disposal and management costs.	35	36	37
Island transfer stations	Acceptance of residential waste and commercial greenwaste at island transfer stations, including waste disposal and management costs.	1,294	1,333	1,373
Kerbside Recycling/Waste Collection	Subsidisation of collection costs for properties requiring manual collection to support the elderly or people with disabilities.	68	70	72
		1,399	1,441	1,484

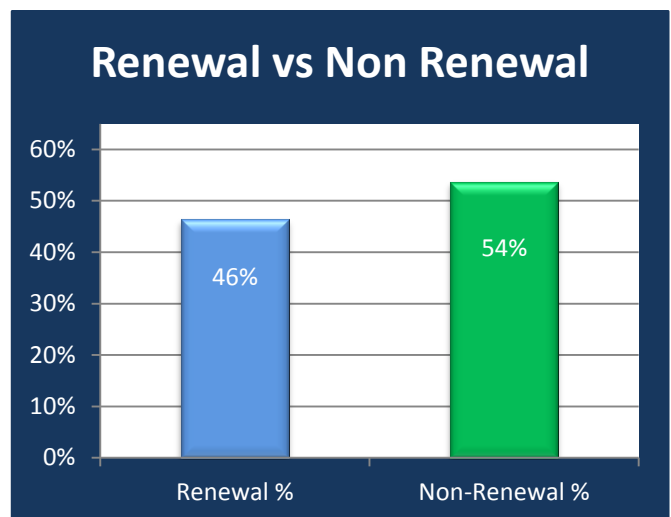
Capital Expenditure 2017-2018

Total \$82.05M (excluding contributed assets)

Council reviewed its latest 10 year capital program throughout the 2017-18 budget development process, ensuring its sustainability and deliverability. As per previous years, financial and asset sustainability were the focus of the capital program, with Council considering renewal of existing assets more favourably than the purchase of new assets. New assets not only impact on capital expenditure but also bring associated whole of life operating and maintenance costs with them. Key factors in the construction of the capital expenditure program are deliverability and community desire. A total of \$82.05M has been planned for capital works in 2017-18.



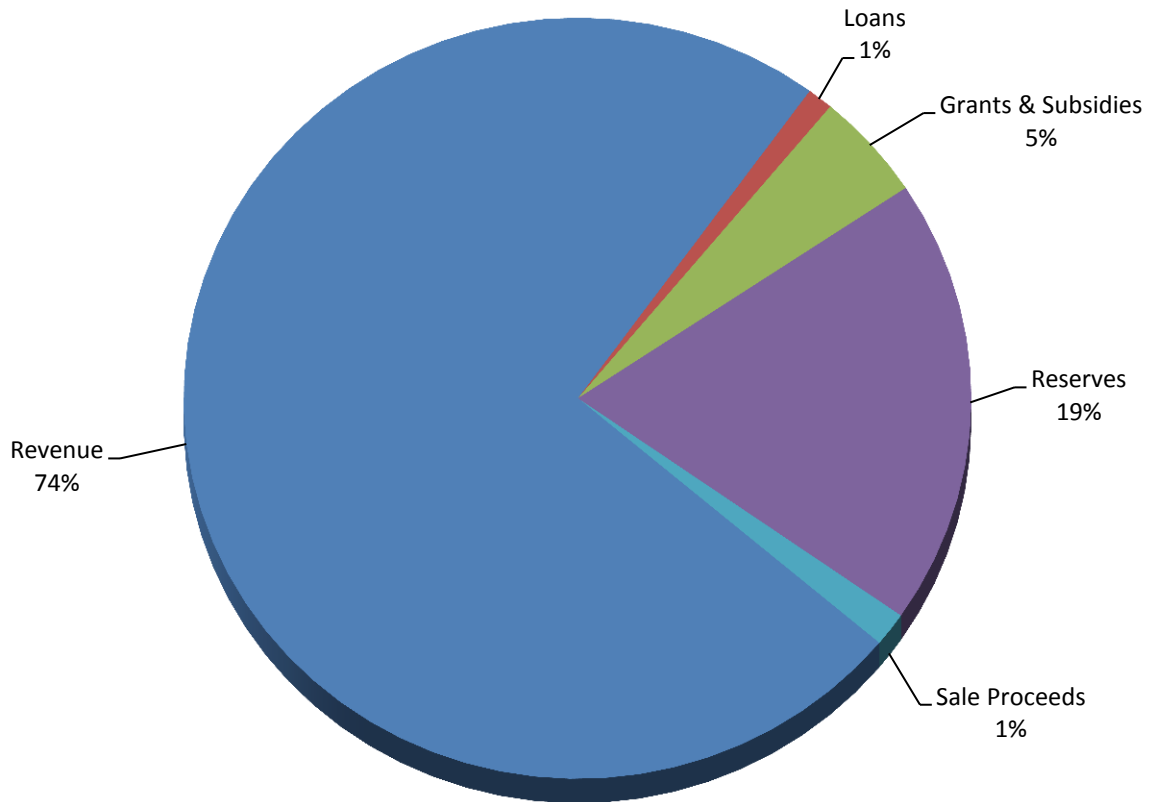
Category	Amount \$000s	2017-18 %
Roads	23,638	28.81%
Marine, Lakes & Canals	14,467	17.63%
Open Space & Parks	14,394	17.54%
Infrastructure	10,771	13.13%
Wastewater	7,151	8.72%
Other (excl. Fleet)	4,757	5.80%
Fleet	3,714	4.53%
Community Development	1,882	2.29%
Water	1,035	1.26%
Waste	240	0.29%
Total	82,050	100.00%



Capital Expenditure Funding Sources 2017-2018

Total \$82.05M (excluding contributed assets)

The sources of Capital Expenditure funding are shown below:



Source of Funding	Amount \$000s	2017-18 %
Other Revenue	60,653	73.92%
Reserves	15,587	19.00%
Grants & Subsidies	3,763	4.59%
Sale Proceeds	1,180	1.44%
Loans	867	1.05%
Total	82,050	100.00%

Capital Works 2017-2018

The capital works program for 2017-18 has been constructed to address the priorities of the 2015-2020 Corporate Plan, as well as the outputs from the Asset and Service Management Plans. These plans have ensured Council focuses on renewing and maintaining assets to provide financial and asset sustainability to the community.

Additionally, the program also includes capital investment into Council's technology and capability that will assist in the delivery and maintenance of the infrastructure throughout the City. The overall expenditure on capital works is budgeted to be \$82.05M for 2017-18 and is listed below by category of expenditure.

Works Program	\$
Libraries	1,160,107
Public Art and Redlands Performing Arts Centre (RPAC)	721,753
Community and Cultural Development	1,881,860
Transport (footpaths, bikeways, carparks, bus stops/shelters)	6,539,887
Buildings	3,691,158
Stormwater	540,300
Infrastructure	10,771,345
Marine SMBI, NSI and Mainland and Foreshore Protection	10,303,175
Lake and Canal Estates	4,164,101
Marine and Foreshore	14,467,276
Infrastructure - Open Space	7,251,380
Parks and Conservation	7,142,797
Open Space Infrastructure, Parks and Conservation	14,394,177
Fleet Replacement	3,714,452
Information Management Replacements, Upgrades and Projects	2,818,710
Land Actions and Acquisitions, Project Delivery and Administrative	1,937,881
Other	8,471,043
Reseals and Resurfacing	13,580,976
Road Upgrade Programs and Intersection Safety Improvements	5,978,139
Road Reconstruction, Maintenance and Other	4,078,907
Roads	23,638,022
Wastewater Pump Stations	5,042,109
Wastewater Treatment Plants, Mains and Maintenance	2,108,638
Wastewater	7,150,747
Waste	240,375
Water	1,034,660
Grand Total	82,049,506

Long-Term Financial Forecast

As per section 169(2)(a) of the *Local Government Regulation 2012*, Council is required to display a long-term financial forecast that covers a period of at least ten years. The forecast includes Council's Income, Expenditure and the value of Council's Assets, Liabilities and Community Equity.

Year one of the forecast depicts the adopted budget for financial year 2017-18. From year two to year ten of the forecast, values have been derived from Council's Financial Strategy that works towards balancing the increase in revenue from the community to fund the replacement and renewal of assets.

	Year 1 Budget 2017-18 \$000s	Year 2 Forecast 2018-19 \$000s	Year 3 Forecast 2019-20 \$000s	Year 4 Forecast 2020-21 \$000s	Year 5 Forecast 2021-22 \$000s
Total Income	297,865	314,013	325,336	334,432	346,464
Total Expenses	273,064	272,018	284,390	296,063	303,924
Total Assets	2,658,064	2,695,523	2,738,443	2,771,364	2,807,399
Total Liabilities	89,811	85,275	87,249	81,801	75,295
Community Equity	2,568,254	2,610,248	2,651,194	2,689,563	2,732,104

	Year 6 Forecast 2022-23 \$000s	Year 7 Forecast 2023-24 \$000s	Year 8 Forecast 2024-25 \$000s	Year 9 Forecast 2025-26 \$000s	Year 10 Forecast 2026-27 \$000s
Total Income	360,067	374,400	391,990	408,524	419,721
Total Expenses	312,546	323,713	334,050	346,283	351,349
Total Assets	2,848,079	2,896,697	2,952,498	3,012,698	3,080,264
Total Liabilities	68,454	66,384	64,245	62,204	61,399
Community Equity	2,779,625	2,830,312	2,888,253	2,950,494	3,018,865

Please note that Redland City Council's ten year financial forecast is updated during the formal budget review processes and also as part of the annual budget development. The figures above are reflecting assumptions, parameters and indices as part of the 2017-18 budget development and as in previous years are subject to change following budget adoption due to the fact that Council's ten year financial forecast is a living document.

The difference between the city's assets and liabilities is Community Equity, which is estimated to be \$2.57 billion at the end of the 2017-18 financial year. Community equity continues to grow each year as the city grows and develops. The increase in community equity is largely driven by capital revenues from infrastructure charges, grants and subsidies and contributed assets.

Community equity continues to demonstrate that Council owns more than it owes. Key financial indicators including debt to asset ratio and net financial liabilities, [\(refer to page 22\)](#), also illustrate the current financial position is within the target range.

Investment Policy

POL-3013

Head of Power

Section 104 of the *Local Government Act 2009* (the Act) requires a local government to produce an Investment Policy as part of its financial management system. The Act also defines Council as a statutory body and subsequently Council must also consider the *Statutory Bodies Financial Arrangements Act 1982*.

This policy applies to Council's investment in wholly owned subsidiaries.

Policy Objective

To maximise earnings from authorised financial investments of surplus funds after assessing and minimising all associated risks in accordance with the annually revised and adopted Long-Term Financial Strategy (Financial Strategy).

Policy Statement

1. Council's philosophy for investments is to protect the capital value of investments with the goal of maximising returns through an active investment strategy within this overall risk philosophy.
2. Council is committed to achieving this goal by:
 - Investing only in investments as authorised under current legislation;
 - Investing only with approved institutions;
 - Investing to facilitate diversification and minimise portfolio risk;
 - Investing to protect the capital value of investments (balancing risk with return opportunities);
 - Investing to facilitate working capital requirements;
 - Reporting on the performance of its investments on a monthly basis as part of the monthly financial reports to Council;
 - Conducting an annual review of all investments and associated returns as part of the annual review of the Long-Term Financial Strategy; and
 - Ensuring no more than 30% of Council's investments are held with one financial institution, or one fund manager for investments outside of the Queensland Treasury Corporation (QTC) or the Queensland Investment Corporation (QIC) cash funds or Bond Mutual Funds.
3. Council will follow an active investments management strategy over the next ten financial years in order to maximise the returns generated from investing cash balances.
4. Council's investment objectives are to exceed the benchmark of the Bloomberg AusBond Bank Bill Index.
5. Council may also consider investing in commercial opportunities, joint ventures, associates and subsidiaries in the future. Prior to investment, a comprehensive analysis will be undertaken to ensure the benefits of the investment outweigh the risks and costs. The analysis will ensure any proposal for investment outside a financial institution/fund manager will maintain or improve all relevant financial ratios and measures of sustainability within adopted Financial Strategy targets. Any investment outside of a financial institution/fund manager must also be consistent with the principles and objectives contained in Council's Revenue and Dividend Policies.

Debt Policy

POL-1838

Head of Power

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

Policy Objective

To ensure the sound management of Council's existing and future debt after assessing and minimising all associated risks in accordance with the annually revised and adopted Long-Term Financial Strategy (Financial Strategy).

Policy Statement

Council is committed to:

1. Only using long-term borrowings (between 2 and 20 years) to finance capital works that will provide services now and into the future. No long-term borrowings will be used to finance recurrent expenditure and the operational activities of the Council;
2. Utilising its existing constrained cash reserves when seeking funding for capital works. The use of any existing cash reserves will be subject to the purpose of the reserve in addition to maintaining all relevant financial ratios and measures of sustainability within adopted Financial Strategy targets;
3. Undertaking long-term borrowings for capital works only if the interest and debt principal repayments can be serviced and relevant financial ratios and measures are maintained within approved Financial Strategy targets;
4. Aligning borrowings to specific projects and/or asset classes rather than being pooled to ensure transparency and accountability is maintained. Borrowings will be nominated through the priority needs of the capital program and will be determined through the normal budgetary and approval process of Council;
5. Prepaying debt service payments annually in advance in order to minimise Council's interest expense;
6. Reviewing its debt regularly and seeking to repay or restructure its debt to ensure repayment in the shortest possible time or resulting in a reduction in interest payments subject to maintenance of key performance indicators in the Financial Strategy;
7. Considering new loans only if the subsequent increase in debt servicing payments allows the total debt servicing ratio to remain within Financial Strategy targets;
8. Ensuring the term of any new loans will be a maximum of twenty years for Water, Waste and General requirements. The debt term shall not exceed the finite life of the related asset/s; and
9. Recovering costs of new loans taken out on behalf of commercial businesses, commercial opportunities, joint ventures, associates or subordinates through the administration of a management fee in line with current market rates.

Proposed Borrowings

New borrowings are restricted to work that falls into one of the following three categories:

- **Risk Management** – Council’s Financial Strategy outlines risks and opportunities in key areas in addition to Council’s risk management register;
- **Asset Management** – Council’s long-term asset and service management plans will outline capital spending that may need debt funding; or
- **Inter-Generational Projects** – Projects that are designed to be inter-generational if the associated assets have estimated useful lives of 25 years or more.

Schedule of forecasted debt 2017-2027: Local Government Regulation 2012 section 192(2)(a)

	Budget Year 1 2017-18 \$'000	Forecast Year 2 2018-19 \$'000	Forecast Year 3 2019-20 \$'000	Forecast Year 4 2020-21 \$'000	Forecast Year 5 2021-22 \$'000	Forecast Year 6 2022-23 \$'000	Forecast Year 7 2023-24 \$'000	Forecast Year 8 2024-25 \$'000	Forecast Year 9 2025-26 \$'000	Forecast Year 10 2026-27 \$'000
Opening Balance	45,305	41,162	44,478	45,340	38,872	31,518	23,719	20,673	17,444	14,023
New Loans	867	8,726	6,532	-	-	-	-	-	-	-
Interest	2,809	2,461	2,516	2,381	1,838	1,278	1,107	925	732	652
Redemption	5,010	5,410	5,670	6,468	7,354	7,799	3,046	3,229	3,421	1,507
Closing Balance	41,162	44,478	45,340	38,872	31,518	23,719	20,673	17,444	14,023	12,516

Schedule of forecasted remaining repayment terms in years 2017-2027: Local Government Regulation 2012 section 192(2)(b)

	Budget Year 1 2017-18	Forecast Year 2 2018-19	Forecast Year 3 2019-20	Forecast Year 4 2020-21	Forecast Year 5 2021-22	Forecast Year 6 2022-23	Forecast Year 7 2023-24	Forecast Year 8 2024-25	Forecast Year 9 2025-26	Forecast Year 10 2026-27
Weighted Average (existing loans)	5.59	4.66	3.81	3.00	2.38	2.43	1.46	0.52	0.08	-
Weighted Average (incl. new loans)	5.88	7.75	9.07	9.00	9.37	10.71	10.57	10.80	11.74	11.45

Constrained Cash Reserves Policy

POL-3010

Head of Power

Section 104 of the *Local Government Act 2009* requires that a local government establishes a system of financial management to ensure financial sustainability. A local government is financially sustainable if the local government is able to maintain its financial capital and infrastructure capital over the long-term.

Policy Objective

To ensure Council's constrained cash reserves:

- are only restricting funds for current or future planned expenditure; and
- do not exceed cash balances at the end of the financial year, to align with the disclosure requirements of the Department of Infrastructure, Local Government and Planning (DILGP) and the Queensland Audit Office (QAO).

Policy Statement

1. Council's philosophy is to ensure funds held in constrained cash reserves are restricted to deliverables consistent with the Long-Term Financial Strategy, Long-Term Asset Management Plan, Corporate Plan and Annual Operational Plan and Budget.
2. Council is committed to achieving this goal by:
 - Reporting on constrained cash reserves on a monthly basis as part of the monthly financial reports to General Meeting;
 - Reporting constrained cash reserves as a subset of cash balances in annual statutory reporting;
 - Ensuring constrained cash reserves do not exceed cash balances at the end of the financial year;
 - Conducting an annual review of all constrained cash reserves for relevance and future requirements in accordance with the Long-Term Financial Strategy and other appropriate strategies and plans;
 - Reviewing forecast reserve movements as an integral part of the annual budget development process; and
 - Transferring funds from constrained cash reserves back to retained earnings when the purpose of the reserve is no longer valid or required or when the funds have been expended on planned works.

Application of Dividends and Tax Equivalent Payments

POL-3117

Head of Power

The establishment of this policy is consistent with *the Local Government Act 2009, Local Government Regulation 2012* and also the Local Government Tax Equivalent Regime (LGTER).

Policy Objective

The objective is to clarify Council's intention for its use of financial returns received from commercialised or corporatised business activities and any subsidiaries or associates.

Policy Statement

Council:

- currently receives dividends and tax equivalent payments from its commercialised business activities; and
- will look to receive dividends and tax equivalent payments from any corporatised business activities, subsidiaries or associates in the future.

Council is committed to:

1. transparently accounting, reconciling and reporting the receipt of such financial returns in accordance with the Australian Accounting Standards and LGTER; and
2. applying all financial returns to the provision of community benefit.

Associated Documents

- Financial Strategy
- Annual Budget
- Annual Report
- Dividend Policy – Significant and Prescribed Business Activities (POL-0019)

Revenue Policy

POL-1837

Head of Power

According to section 104(5)(c)(iii) of the *Local Government Act 2009* (Act), the system of financial management established by Council must include a revenue policy.

Section 169(2)(c) of the *Local Government Regulation 2012* (Regulation) requires a local government to include in its financial budget a revenue policy. Section 170 of the Regulation requires a local government to adopt a budget each financial year.

Section 193(3) of the Regulation requires a local government to review its revenue policy annually in sufficient time to allow an annual budget that is consistent with the revenue policy to be adopted for the next financial year.

Policy Objective

In accordance with section 193 of the Regulation, this Revenue Policy states:

- (1) The principles that Council intends to apply in a financial year for:
 - a) levying of rates and charges
 - b) granting concessions for rates and charges
 - c) recovering overdue rates and charges
 - d) cost-recovery methods.
- (2) The purpose for concessions that Council intends to grant for rates and charges.
- (3) The extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

This Revenue Policy also states principles that Council intends to apply in a financial year for:

- community service obligations
- applying user pays models
- raising revenue from commercial activities
- raising revenue from other external sources.

Policy Statement

(1) Principles that Council intends to apply in a financial year

General principles

Council will be guided by the following general principles in relation to matters under this Part 1.

- **Accountability** — Council will be accountable to the providers of funds to ensure those funds are applied efficiently and effectively to satisfy the objective for which the funds were raised.
- **Transparency** — Council will be transparent in its revenue raising activities and will endeavour to use systems and practices able to be understood by the community.
- **Representation** — Council will act in the interests of the whole community in making decisions about rates and charges.
- **Sustainable financial management** — Council will ensure it manages revenue diligently and that the application of funds is founded on sustainable strategic objectives that result in timely and optimal investment in identified priorities.

- **Fairness** — While the rating legislation requires Council to use property valuations as the basis for raising rate revenue, Council will monitor the impact of valuation changes and moderate increases where possible.
- **Differentiation of categories** — Council will apply different rates to various categories of property that will reflect the particular circumstances of the categories and Council’s policy objectives related to those categories.
- **Special needs and user pays** — Council will draw from various revenue sources to fund special needs including (but not necessarily limited to):
 - separate rates or charges for whole of community programs
 - special rates or charges for recovery of costs from beneficiaries
 - utility charges for specific services based generally on usage
 - statutory fees and charges in accordance with legislation, regulation or local laws
 - commercial fees and charges where users can clearly be identified
 - where practicable recovering credit card fees through a surcharge on credit card transactions.
- **Social conscience** — Council will apply a range of concessions (e.g. for pensioners and institutions) and will accommodate special circumstances where hardship can be demonstrated.

(a) Principles for levying of rates and charges

In levying rates and charges, Council will schedule the issue of rate notices quarterly in the months of July, October, January and April.

Differential General Rates

General Rate revenue provides essential whole of community services not funded through subsidies, grants, contributions or donations received from other entities, or not provided for by other levies or charges.

Council will consider full cost recovery options before calculating the differential general rate.

Rating legislation requires the general rate to be calculated on the value of the land. However, Council recognises that various sections of the community impact on the delivery of, and use services, activities, and facilities differently.

When determining differential rating categories, the ongoing changes to community characteristics will be considered along with revaluations, which can have a significant impact on properties.

Due to the socio-economic diversity and the large differences in land valuations within the Redland City area, Council will monitor the distribution of rate payers within the Residential rating categories of 1a and 1b to ensure that an appropriate majority are within reasonable boundary levels of the Minimum General Rate of rating category 1a.

Separate and Special Charges

Where it is appropriate, Council will use separate and special charges to recover the cost of the delivery of services, activities, and facilities that benefit the whole community generally, or which benefits specific rateable land or owners of such land within the community, respectively.

Utility Charges

In setting Utility charges, Council will take into consideration factors such as:

- legislative requirements, including National Competition policy
- Council policy objectives
- recovery of sufficient revenue to cover costs and a return on assets
- other sources of revenue where appropriate.

(b) Granting concessions for rates and charges

Chapter 4, Part 10 of the Regulation provides Council with the powers to grant concessions to individuals and classes of land owners.

Council will be guided by its general principles for granting concessions for rates and charges.

(c) Recovering overdue rates and charges

In accordance with section 120(1)(c), 121(b) and 122(1)(b) of the Regulation, Council will continue to provide flexibility to rate payers and sundry debtors experiencing demonstrated financial hardship by entering into short to long-term concessional arrangements.

Interest will be charged on rates and charges outstanding past the due date unless a mutually agreed arrangement is in place and is honoured. If an arrangement defaults, it will be cancelled and interest charged.

Cost effective processes will be applied in the recovery of overdue rates and charges.

(d) Cost-recovery methods

Section 97 of the Act allows Council to set cost-recovery fees.

Council recognises the validity of fully imposing the user pays principle for its cost-recovery fees, unless the imposition of the fee is contrary to its express social, economic, environmental and other corporate goals (such as, for example, the community service obligations outlined below). This is considered to be the most equitable and effective revenue approach, and is founded on the basis that the City's revenue base cannot subsidise the specific users or clients of Council's regulatory products and services.

However, in setting its cost-recovery fees, Council will be mindful of the requirement that such a fee must not be more than the cost to Council of providing the service or taking the action to which the fee applies.

Other Matters

(e) Community service obligations

In accordance with Corporate Policy POL-2658 Community Service Obligation, Council may subsidise the operations of commercialised business units or activities in order to achieve social, economic, environmental or other objectives associated with, or incidental to, the delivery of services by those business units or activities.

Council may charge for such activities at a rate less than the full cost price of a service. The difference between the full cost price and the actual charge will be treated as a Community Service Obligation (CSO). CSOs must be transparent, fully costed, and funded. Each CSO will be funded from an identified budget.

Council will continue to support existing community service obligations for Water and Wastewater charges provided for under:

- Corporate Policy POL-3028 — Application of Water Charges
- Corporate Policy POL-3027 — Application of Wastewater Charges
- Corporate Policy POL-1234 — Trade Waste.

These CSOs will be reviewed regularly to ensure they continue to form part of Council's strategic objectives.

In addition Council will provide the following Water Charge Remission Policies:

- Corporate Policy POL-2592 Concealed Leaks Policy
- Corporate Policy POL-0027 Water Charge Remissions for Home Dialysis Machine Users.

(f) Applying user pays models

Council supports the principle that there is an increased focus on user pays models and that these will be developed where they are considered appropriate and in accordance with policy, including where practicable, Council will recover credit card fees through a surcharge on credit card transactions.

Council has adopted the policy of a conservative approach to increases in fees and charges with a view to minimising excessive impacts on user pays groups. There is also a need to consider Community Service Obligations (CSOs) when considering this principle.

(g) Raising revenue from commercial activities

In order to minimise price increases on residents through the General Rate, Council is committed to exploring additional or alternative revenue streams through the establishment of business activities under the National Competition Policy framework where this is appropriate and in accordance with policy.

In doing this the following principles will be considered:

- The adoption of a business activity is to ensure that the creation of a competitive environment will encourage Council to better identify and specify what it actually does and why.
- The determination of the standard and quality of each business activity required is based upon community/customer expectations and achieving best value for money, irrespective of whether the service is delivered by an internal or external provider.
- By concentrating upon outcomes rather than processes, service specification is likely to encourage innovation and new solutions to meeting the needs and expectations of the community and customers.

(h) Raising revenue from other external sources

Where possible, Council will seek to supplement revenue through application for external grants and subsidies. Every opportunity will be taken to maximise revenue in support of capital and operational spending. External funding, however, must be strategically targeted and in alignment with community and corporate objectives.

(2) Purpose of concessions for rates and charges

Council has a commitment to actively promote and apply a rebate on the General rate to all eligible pensioner owner occupiers, as defined by the Regulation, which aligns with their general principle of social conscience.

Along with this Council supports providing financial assistance through concessions on rates and charges to various charity, community and sporting organisations and independent schools where they qualify for assistance.

Pursuant to section 120 of the Regulation Council will provide a concession to ratepayers whose land is being exclusively used for the purpose of farming (primary production) to assist and encourage endurance in that particular industry. The purpose of this concession is to acknowledge the economic benefit that such an industry provides for the City as a whole.

(3) Infrastructure cost recovery

Council will levy adopted infrastructure charges for trunk infrastructure with approvals for new development. The amounts of those adopted infrastructure charges are determined by Council resolution made under the *Sustainable Planning Act 2009* or the *Planning Act 2016*.

Revenue Statement 2017-2018

Outline and Explanation of Measures Adopted for Revenue Raising

Council has developed its revenue raising for the 2017-18 budget, which includes the making of rates and charges, in accordance with its Revenue Policy.

In revenue matters Council is guided by eight general principles:

- **Accountability** — Council will be accountable to the providers of funds to ensure those funds are applied efficiently and effectively to satisfy the objective for which the funds were raised.
- **Transparency** — Council will be transparent in its revenue raising activities and will endeavour to use systems and practices able to be understood by the community.
- **Representation** — Council will act in the interests of the whole community in making decisions about rates and charges.
- **Sustainable financial management** — Council will ensure it manages revenue diligently and that the application of funds is founded on sustainable strategic objectives that result in timely and optimal investment in identified priorities.
- **Fairness** — While the rating legislation requires Council to use property valuations as the basis for raising rate revenue, Council will monitor the impact of valuation changes and moderate increases where possible.
- **Differentiation of categories** — Council will apply different rates to various categories of property that will reflect the particular circumstances of the categories and Council's policy objectives related to those categories.
- **Special needs and user pays** — Council will draw from various revenue sources to fund special needs including (but not necessarily limited to):
 - separate rates or charges for whole of community programs
 - special rates or charges for recovery of costs from beneficiaries
 - utility charges for specific services based generally on usage
 - statutory fees and charges in accordance with legislation, regulation or local laws
 - commercial fees and charges where users can clearly be identified
 - where practicable recovering credit card fees through a surcharge on credit card transactions
- **Social conscience** — Council will apply a range of concessions (e.g. for pensioners and institutions) and will accommodate special circumstances where hardship can be demonstrated.

Council seeks to establish sound and sustainable financial decisions, which are under-pinned by a rigorous financial framework supported by financial modelling. Objectives specific to revenue raising considerations are:

- Recurrent (operating) revenue is sufficient to cover an efficient operating expense base including depreciation, that is, positive operational ratios.
- Adequate funding is available to provide efficient and effective core services to the community.
- Key intergenerational infrastructure and service issues are addressed, which allows any significant financial burden to be spread over a number of years and not impact adversely on current or future ratepayers.
- Continuation of good asset management to ensure that all community assets are well maintained and are fit for purpose.

For 2017-18 Council will not be making a resolution limiting the increase of any rates or charges.

Rates and Charges

Differential General Rates

Redland City Council has adopted a differential rating scheme for the 2017-18 financial year that has 14 rating categories.

A separate rate-in-the-dollar and minimum general rate will apply to land identified within each category except for category 11. The minimum general rate will be applied to land below a certain (threshold) valuation and is determined by Council's opinion of what reflects a fair contribution towards the services provided to all ratepayers as well as basic general administration costs.

For the purposes of categorisation the following definitions apply:

Categorisation of Land: Following the adoption of the rating categories, Council will identify the rating category to which each parcel of rateable land belongs in accordance with section 81 of the *Local Government Regulation 2012*. Later categorisation of land for the following reasons will be determined under section 82 of the *Local Government Regulation 2012*:

- land has inadvertently not been categorised; or
- land becomes rateable land; or
- Council considers that the rating category of a parcel of land should be changed, in view of the description of each rating category; or
- two or more parcels of rateable land are amalgamated into a single parcel of rateable land.

Common Area: Is the common property in a Community Title Scheme or a Building Unit Plan or Group Titles Plan that is owned by the owners' of the lots in the scheme or plan.

Extractive Industry: An extractive industry is any activity that removes material substance from the ground.

Principal place of residence: A residential dwelling, in which at least one of the registered owner/s of the land, or a person who is a life tenant of the dwelling made under a Will or Court Order, lives on an ongoing daily basis. Where the occupation is transient (i.e. less than 3 months), temporary or of a passing nature this is not sufficient to establish occupation as a principal place of residence.

Standard Lot: A single parcel of land or contiguous parcels of land in the same ownership name where the roof line of a residential dwelling extends over more than one lot.

Vacant land: Land that has no building erected thereon capable of being used for a residential dwelling or commercial or industrial purposes. It may include land with an erected structure such as a storage shed, garage, or derelict building.

Value: Means the value assigned under the *Land Valuation Act 2010*. In a Community Title Scheme, Building Unit Plan or Group Title Plan the value assigned to a lot is the value of the scheme land apportioned between the lots included in the scheme in proportion to the interest schedule lot entitlement for each lot.

Rating Category	Rating Category Description	Charge Code (RCC Use)	Rate in the Dollar (RID)	Multiplier	Minimum General Rate	Minimum General Rate Value Threshold
1a	Includes all rateable land: 1) used in whole or in part for residential purposes, or intended for use in whole or in part by virtue of its improvements or activities conducted upon the land for residential purposes, and is the registered owner's principal place of residence; and 2) has a value less than or equal to \$350,000.	GR20	0.00405848	1.000	\$926	\$228,164
1b	Includes all rateable land: 1) used in whole or in part for residential purposes, or intended for use in whole or in part by virtue of its improvements or activities conducted upon the land for residential purposes, and is the registered owner's principal place of residence; and 2) has a value greater than \$350,000.	GR20	0.00324681	0.800	\$1,405	\$432,732
2a	Includes all rateable land: 1) used in whole or in part for residential purposes, or intended for use in whole or in part by virtue of its improvements or activities conducted upon the land for residential purposes, that is NOT the registered owner's principal place of residence; and 2) has a value less than or equal to \$350,000.	GR25	0.00490828	1.209	\$1,019	\$207,608
2b	Includes all rateable land: 1) used in whole or in part for residential purposes, or intended for use in whole or in part by virtue of its improvements or activities conducted upon the land for residential purposes, that is NOT the registered owner's principal place of residence; and 2) has a value greater than \$350,000.	GR25	0.00417209	1.028	\$1,699	\$407,230
2c	Includes all vacant rateable land, other than that categorised in rating category 10.	GR12	0.00544049	1.341	\$1,048	\$192,630
6	Includes all rateable land that is used in whole or in part for a commercial or industrial purpose, or intended for use in whole or in part by virtue of its improvements or activities conducted upon the land for commercial or industrial purposes, other than that categorised in rating category 19.	GR21	0.00689942	1.700	\$1,208	\$175,087

Rating Category	Rating Category Description	Charge Code (RCC Use)	Rate in the Dollar (RID)	Multiplier	Minimum General Rate	Minimum General Rate Value Threshold
8	Includes all rateable land that is used in whole or in part for quarry or extractive industry purposes, or intended for use in whole or in part by virtue of its improvements, or activities conducted upon the land of quarry or extractive industry purposes.	GR22	0.01665879	4.105	\$2,129	\$127,800
10	Includes all rateable land that has been identified as having an insurmountable drainage constraint or a constraint of such nature that it is unlikely a development permit, or permits, for the erection of a dwelling house on the land would be granted. Includes some rateable land that has been identified as having significant conservation values. All rateable land included in this category identified with insurmountable drainage problems or conservation values is zoned Conservation Sub-Area CN1 in the Redlands Planning Scheme. This category also includes all rateable land on the Southern Moreton Bay Islands that is vacant and has been included within the Open Space zone of the Redlands Planning Scheme.	GR06	0.00892804	2.200	\$296	\$33,154
11	Includes subdivided land that is not yet developed in accordance with section 50 of the <i>Land Valuation Act 2010</i> .	GR05	0.01170202	2.883	N/a	N/a
16	One or more land parcels where self-contained places of business are located in one or more buildings—the buildings are separated by common areas or other areas owned by the owner or a road—and the land is used in whole or in part for carrying on retail business having 20 or more self-contained places of business, one of which is a supermarket, where the cluster of businesses are promoted, or generally regarded, as a shopping centre or shopping village.	GR14	0.00892866	2.200	\$33,374	\$3,737,851
16a	Where one or more parcels of land: 1) is or are used in whole or in part for the purpose of a retail shopping centre that is located in one or more buildings – the buildings may be separated by common areas or other areas owned by the owner or a road – with a total gross lettable floor area greater than 10,000 square metres whose tenants include one or more major supermarkets, and 5 or more national retail chain stores or food outlets; and 2) has or have a value less than \$20,000,000.	GR37	0.00933451	2.300	\$76,311	\$8,175,148

Rating Category	Rating Category Description	Charge Code (RCC Use)	Rate in the Dollar (RID)	Multiplier	Minimum General Rate	Minimum General Rate Value Threshold
16b	Where one or more parcels of land: 1) is or are used in whole or in part for the purpose of a retail shopping centre that is located in one or more buildings – the buildings may be separated by common areas or other areas owned by the owner or a road – with a total gross lettable floor area greater than 10,000 square metres whose tenants include one or more major supermarkets, and 5 or more national retail chain stores or food outlets; and 2) has or have a value equal to or greater than \$20,000,000.	GR38	0.00974036	2.400	\$158,285	\$16,250,426
17	One or more land parcels where self-contained places of business are located in one or more buildings—the buildings may be separated by common areas or other areas owned by the owner or a road—and the land is used in whole or in part for carrying on retail business having 5 or more self-contained places of business, one of which is a supermarket or grocery outlet, where the cluster of businesses are promoted, or generally regarded, as constituting a shopping court or shopping centre.	GR13	0.00689942	1.700	\$2,444	\$354,233
19	One or more land parcels where two or more self-contained places of business are located in one or more buildings—the buildings are separated by common areas or other areas owned by the owner or a road—and the total land area is greater than or equal to 4,000 square metres.	GR17	0.00771112	1.900	\$4,305	\$558,285

Separate Charges

Environment Separate Charge

Section 94 of the *Local Government Act 2009* provides Council may levy a separate charge as defined in section 92(5). Council has determined that the community in general will benefit from the protection, management, promotion and enhancement of biodiversity. This includes koala habitat, bushland, green space, waterways, catchments, air and coastal ecosystems in the City that cannot always be effectively protected through Council's regulatory powers or management powers.

In prior years the revenue raised through the Environment Separate Charge funded both capital and operational components. Past revenues collected are currently quarantined in reserve for capital components, predominantly for land purchase, acquisition of the conservation interests in land, and the funding of ancillary facilities that support or enhance environmental outcomes. Council has determined that in 2017-18 the revenue raised through this charge will fund operational projects and activities, predominantly directed towards waterway, pest and land management, foreshore and catchment rehabilitation and maintenance, track and trail maintenance and repairs, koala habitat restoration, environmental education, strengthening stewardship of the natural environment and implementation of environment strategies and policies:

- POL-3130 Green Living Policy
- POL-3128 Natural Environment Policy

In the financial year 2017-18 the Environment Separate Charge will be levied in accordance with section 103 of the *Local Government Regulation 2012* and will be applied on a per lot basis and is subject to Council's Farming Concession.

Charge Code (RCC Use)	Charge	Charge Amount \$	Charge Basis
EN01	Environment Charge	109.08 per annum	Charge per lot

Landfill Remediation Separate Charge

Section 94 of the *Local Government Act 2009* provides Council may levy a separate charge as defined in section 92(5).

Council has determined the community in general will benefit from the monitoring and remediation of all closed landfills to prevent environmental harm. This is financed by a separate charge levied in accordance with section 103 of the *Local Government Regulation 2012*. The funds raised from the Landfill Remediation Separate charge will be expended in accordance with corporate policy POL-3091 Landfill Remediation Separate Charge Policy.

This charge is applied on a per lot basis and will be subject to Council's Farming Concession.

Charge Code (RCC Use)	Charge	Charge Amount \$	Charge Basis
EN03	Landfill Remediation Charge	41.96 per annum	Charge per lot

Redland City SES Administration Separate Charge

Under section 4A(c) of the *Disaster Management Act 2003*, a local government is primarily responsible for managing (disaster) events in their local government area.

Section 94 of the *Local Government Act 2009* provides Council may levy a separate charge as defined in section 92(5).

Council has determined the community in general will benefit from improved governance and proactive management of SES resources through the engagement of a full-time Senior Project Officer to undertake the function of an SES Local Controller and Community Resilience Officer. Revenue raised through this charge will fund the on-going costs of maintaining the Redland SES to an appropriate level of operational readiness, salary and administration costs and the purchase and maintenance of critical equipment.

In the financial year 2017-18 the Redland City SES Administration charge will be levied in accordance with section 103 of the *Local Government Regulation 2012* and will be applied on a per rateable property basis.

Charge Code (RCC Use)	Charge	Charge Amount \$	Charge Basis
SES01	Redland City SES Administration Charge	5.00 per annum	Charge per rateable property

Special Charges

Aquatic Paradise Canal Estate Special Charge

In accordance with section 94 of the *Local Government Regulation 2012*, Council will make and levy a Special Charge, to be known as the Aquatic Paradise Canal Estate Special Charge (the 'Special Charge') on all rateable land as identified on the benefited area map [APC Version 1](#) as follows—

1. Council will levy on a per lot basis an amount of \$2,806.28 on the rateable land identified on the benefited area map [APC Version 1a](#).
2. Council will levy on a per berth basis an amount of \$2,806.28 on the rateable land identified on the benefited area map [APC Version 1b](#).
3. The overall plan for the service, facility or activity funded by the Special Charge was adopted by Council resolution at the Special Meeting of 26 June 2017.
4. The Special Charge will fund the service, facility or activity of maintenance and construction (renewal) of the waterways of the Aquatic Paradise canal estate, namely:
 - monitoring state of, and (where identified as required) carrying out maintenance works, including cleaning, for navigational aids
 - removing stormwater silt
 - planning of canal dredging
 - dredging of canals in accordance with canal dredging planning
 - monitoring state of, and (where identified as required) carrying out maintenance works for, revetment walls
 - otherwise, maintaining (including monitoring of state of canals) and keeping clean the canals in accordance with section 121 of the *Coastal Protection and Management Act 1995*
5. The service, facility or activity that is detailed in the overall plan specially benefits the land or its occupier because:
 - the planning for dredging, and the dredging, of the canals keeps the canals of the estate navigable
 - maintaining the revetment walls assists in retaining land to which the special charge applies
 - monitoring the canals and revetment walls assists in planning maintenance and dredging activities to keep the canals navigable and assists in retaining land to which the special charge applies
 - keeping the canals and navigational aids clean maintains the overall amenity of the land to which the special charge applies

- the land to which the special charge applies and the owners and occupiers of that land are directly proximate to the canals and the associated special amenity of the canals' structure, recreational, social, health and visual elements
6. The estimated timeframe for implementing the overall plan is 1 year commencing 1 July 2017 and ending 30 June 2018.

Sovereign Waters Lake Estate Special Charge

In accordance with section 94 of the *Local Government Regulation 2012*, Council will make and levy a Special Charge, to be known as the Sovereign Waters Lake Estate Special Charge (the 'Special Charge') on all rateable land as identified on the benefited area map [SWL Version 1](#) as follows—

1. Council will levy on a per lot basis an amount of \$723.60 on the rateable land identified on the benefited area map [SWL Version 1](#).
2. The Special Charge will fund the service, facility or activity of maintaining the lake, namely:
 - monitoring state of, and (where identified as required) carrying out maintenance works, in respect of the lake
 - environmental monitoring, namely, monitoring of lake water level, and water quality
 - cleaning of the lake
 - dredging of lake and disposal of sediment
3. The overall plan for the service, facility or activity funded by the Special Charge was adopted by Council resolution at the Special Meeting of 26 June 2017.
4. This service, facility or activity specially benefits the land or its occupier because:
 - the dredging of the lake and wetland zones maintains the lake amenity and water quality of the lake
 - maintaining the perimeter wall assists in retaining land to which the special charge applies
 - monitoring the lake water level, water quality and perimeter walls assists in planning maintenance for the lake
 - cleaning the lake safeguards the overall amenity of the land to which the special charge applies and the functionality of the water treatment systems
 - the land to which the special charge applies and the owners and occupiers of that land are directly proximate to the lake and the associated special amenity of the lake's structural, recreational, social, health and visual elements
5. The estimated timeframe for implementing the overall plan is 1 year commencing 1 July 2017 and ending 30 June 2018.

Raby Bay Canal Estate Special Charge

In accordance with section 94 of the *Local Government Regulation 2012*, Council will make and levy a Special Charge, to be known as the Raby Bay Canal Estate Special Charge (the 'Special Charge') on all rateable land as identified on the benefited area map [RBC Version 1](#) as follows—

1. Council will levy on a per lot basis an amount of \$2,354.28 on the rateable land identified on the benefited area map [RBC Version 1a](#).
2. Council will levy on a per unit basis an amount of \$1,364.24 on the rateable land identified on the benefited area map [RBC Version 1b](#).
3. Council will levy on a per marina berth basis an amount of \$1,189.96 on the rateable land identified on the benefited area map [RBC Version 1c](#).
4. The Overall Plan for the service, facility or activity funded by the Special Charge was adopted by Council resolution at the Special Meeting of 26 June 2017.

5. The Special Charge will fund the service, facility or activity of maintenance and construction (renewal) of the waterways of the Raby Bay canal estate, namely:
- monitoring state of, and (where renewal is identified as required) renewing, beacon piles
 - monitoring state of, and (where identified as required) carrying out maintenance works for, revetment walls
 - without limiting the foregoing:
 - a. stabilising revetment wall(s) at 5 Binnacle Close to 24 Anchorage Drive, Raby Bay
 - b. upgrading revetments wall at 19 Seacrest Court, Raby Bay
 - c. upgrading revetment wall at 37 Piermont Place, Raby Bay
 - monitoring of, and (where replacement is identified as required) replacing, rock armouring
 - engaging consultants for Raby Bay canal planning
 - otherwise, maintaining (including monitoring of state of canals) and keeping clean the canals in accordance with section 121 of the *Coastal Protection and Management Act 1995*
6. This service, facility or activity specially benefits the land or its occupier because:
- the planning for dredging, and the dredging, of the canals keeps the canals of the estate navigable
 - maintaining the revetment walls assists in retaining land to which the special charge applies
 - monitoring the canals, beacon piles, rock armouring, and revetment walls assists in planning maintenance and dredging activities to keep the canals navigable and assists in retaining land to which the special charge applies
 - keeping the canals and navigational aids clean maintains the overall amenity of the land to which the special charge applies and the functionality of the canals
 - the land to which the special charge applies and the owners and occupiers of that land are directly proximate to the canals and the associated special amenity of the canals' structure, recreational, social, health and visual elements
7. The estimated timeframe for implementing the overall plan is 1 year commencing 1 July 2017 and ending 30 June 2018.

Charge Code (RCC Use)	Charge	Charge Amount \$	Charge Basis
CA10	Aquatic Paradise Canal Estate Special Charge	2,806.28	Per standard lot
CA11		2,806.28	Per marina berth
CA12	Raby Bay Canal Estate Special Charge	2,354.28	Per standard lot, including lots 1 to 12 on GTP 2073
CA13		1,364.24	Per unit in a Community Title Scheme, excluding lots 1 to 12 on GTP 2073
CA14		1,189.96	Per marina berth
LA02	Sovereign Waters Lake Estate Special Charge	723.60	Per standard lot

Rural Fire Brigade Special Charge

In accordance with section 94 of the *Local Government Regulation 2012* and section 128A of the *Fire and Emergency Services Act 1990* Council has determined that each parcel of rateable land identified as the whole of Karragarra, Lamb, Russell, Macleay and Perulpa Islands will specially benefit from Council's contributing funds to the Rural Fire Brigades. Funds raised through the Rural Fire Brigade Special Charge will be contributed to the Rural Fire Service Southern Moreton Bay Islands Local Area Finance Committee which will distribute the funds to the Rural Fire Brigades established within the benefited area to purchase and maintain equipment and provide a fire service to properties within the benefited area. Council adopted the Overall Plan for the Rural Fire Brigade Special Charge on 26 June 2017.

This charge is applied on a per lot basis and will be subject to Council's Farming Concession.

Charge Code (RCC Use)	Charge	Charge Amount \$	Charge Basis
FL06	Rural Fire Brigade Special Charge	20.00	Charge per lot

Southern Moreton Bay Islands (SMBI) Translink Operations Special Charge

In accordance with section 94 of the *Local Government Regulation 2012*, Council will make and levy a Special Charge, to be known as the SMBI Translink Operations Special Charge (the 'Special Charge') as follows:

1. The service, facility or activity funded by the Special Charge is Council's contribution of funding for ferry operations to the Southern Moreton Bay Islands agreed to under the Funding Agreement executed 18 December 2012, as renewed on 10 December 2015, between Redland City Council and the State of Queensland (represented by the Department of Transport and Main Roads). The contract with Translink is set to expire on 31 December 2018.
2. This service, facility or activity specially benefits the land or its occupier for the reasons stated in the said SMBI Translink Operations Special Charge Overall Plan adopted 27 June 2013, amended 25 June 2015, 14 July 2016 and 26 June 2017.
3. The rateable land to which the Special Charge applies is all rateable land on the Southern Moreton Bay Islands of Karragarra, Lamb, Macleay, Perulpa and Russell Islands, excluding land categorised for the purposes of the differential general rate as Rating Category 10.
4. The Overall Plan for the supply of the service, facility or activity funded by the Special Charge was adopted by Council resolution at the Special Meeting 27 June 2013, amended 25 June 2015, 14 July 2016 and 26 June 2017.
5. The Annual Implementation Plan for 2017-18 was adopted by Council 26 June 2017 and is set out in the report '*Southern Moreton Bay Island Translink Operations Special Charge 2017-2018 Amended Overall Plan and Annual Implementation Plan*' tabled at the Special Meeting 26 June 2017.
6. The Special Charge for the year 2017-18 is \$89.00.

Charge Code (RCC Use)	Charge	Charge Amount \$	Charge Basis
TL01	SMBI Translink Operations Special Charge	89.00 per annum	Per rateable property, excluding Constrained land

Utility Charges

Utility charges are made and levied in accordance with Chapter 4 Part 7 of the *Local Government Regulation 2012* and Council's corporate policies associated to each charge.

Council will apply utility charges for all Community Titles Scheme land according to sections 195 and 196 of the *Body Corporate and Community Management Act 1997* and section 64(d) of the *Building Units and Group Titles Act 1980*.

Waste/Recycling Charge

Waste and recycling charges are Utility charges that are made and levied in accordance with section 99 of the *Local Government Regulation 2012* and Council's Corporate Policy POL-2836 Waste, Recycling and Green Waste Collection Services.

The waste/recycling charge is determined by Council, together with other revenue sources, to ensure that it is able to cover the costs associated with the provision of the waste management service. The costs include payment to contractors for waste collection, a kerbside recycling service and a voluntary green waste service. Disposal costs are also factored into the charge to cover contractor costs for disposal, site development works, environmental monitoring, management, statutory charges and administration costs, as well as other costs associated with the use of Council's transfer stations by residents and other users. For 2017-18 Council has moved to a full cost pricing model.

Services in excess of those listed in the following schedules are subject to Special Quotation.

Residential Kerbside Waste Services				
RedWaste Utility Charges	Mainland		Bay Islands	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
240L Waste / 240L Recycling	RF01	356.50	RF201	378.50
140L Waste / 240L Recycling (existing only)	RF15	294.00	RF215	352.50
240L Waste / 340L Recycling	RF301	370.50	RF218	404.00
140L Waste / 340L Recycling	RF302	294.00	RF219	382.50
140L Waste / 140L Recycling	RF303	273.00	RF220	341.50
240L Green Waste	RFG01	57.50	N/a	N/a
Additional Bin and Service - Scheduled Days				
240L Additional Waste Bin	RF09	172.50	RF209	231.50
240L Additional Recycling Bin	RF16	88.00	RF216	113.00
140L Additional Waste Bin	RF17	142.00	RF217	232.00
340L Additional Recycling Bin	RF53	115.00	RF253	129.50
240L Additional Green Waste Bin	RFG02	76.50	N/a	N/a
Additional Service Existing Bin (Temporary Lift) - Scheduled Days		Amount Per Lift \$		
140L Waste Bin per lift	RF12	12.00	N/a	N/a
240L Waste Bin per lift	RF13	11.00	N/a	N/a
240L Recycling Bin per lift	RF14	13.00	N/a	N/a
340L Recycling Bin per lift	RF54	9.00	N/a	N/a
240L Green Waste Bin per lift	RFG03	6.00	N/a	N/a
Additional Service Existing Bin (Temporary Lift) – Outside Scheduled Days		Amount Per Lift \$		
240L Additional Waste Service per lift	RF40	46.00	N/a	N/a
140L Additional Waste Service per lift	RF41	31.00	N/a	N/a
240L Additional Recycling Service per lift	RF42	25.00	N/a	N/a
340L Additional Recycling Service per lift	RF55	26.00	N/a	N/a
Commercial Kerbside Collection Services				
RedWaste Utility Charges	Mainland		Bay Islands	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
240L Waste / 240L Recycling	RFC01	309.00	RFC201	351.00
140L Waste / 240L Recycling (existing only)	RFC15	241.00	RFC215	332.00
240L Waste / 340L Recycling	RFC301	309.00	RFC218	371.00
140L Waste / 340L Recycling	RFC302	261.00	RFC219	352.00
140L Waste / 140L Recycling	RFC303	223.50	RFC220	311.00
240L Recycling (Stand Alone) Bin	RFC16	79.50	RFC216	107.00
340L Recycling (Stand Alone) Bin	RFC53	115.50	RFC253	135.00
240L Green Waste	RFG01	57.50	N/a	N/a
240L Additional Waste Bin	RFC09	199.00	RFC209	242.00

Residential Bulk Waste Bin Collection Service				
RedWaste Utility Charges - Size (m ³)	Mainland		Bay Islands	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
Waste Service Bulk Bin size (m³) - 1 service per week				
0.66 m ³	RF20	1,619.00	N/a	N/a
1.10 m ³ (Rear lift)	RF23	1,931.00	N/a	N/a
1.10 m ³ (Front lift)	RF19	1,668.00	N/a	N/a
1.50 m ³	RF26	1,272.00	RF106	2,625.00
2.25 m ³	RF29	1,848.00	RF109	3,718.00
3.00 m ³	RF32	2,387.00	RF112	4,827.00
4.00 m ³	RF35	3,046.00	RF115	6,061.00
Additional Waste Service Bulk Bin size (m³) - Lift only; 1 service per week		Amount Per Lift \$		Amount Per Lift \$
0.66 m ³	RF21	36.00	N/a	N/a
1.10 m ³	RF24	44.00	N/a	N/a
1.50 m ³	RF27	36.00	RF107	70.50
2.25 m ³	RF30	53.50	RF110	97.50
3.00 m ³	RF33	65.00	RF113	123.00
4.00 m ³	RF36	83.00	RF116	154.00
Temporary Waste Service (≤3 months) Bulk Bin size (m³) – Bin and Lift; 1 service		Amount Per Bin & Lift \$		Amount Per Bin & Lift \$
0.66 m ³	RF22	85.50	N/a	N/a
1.10 m ³	RF25	93.00	N/a	N/a
1.50 m ³	RF28	84.00	RF108	115.50
2.25 m ³	RF31	99.50	RF111	142.00
3.00 m ³	RF34	115.00	RF114	166.50
4.00 m ³	RF37	134.00	RF117	196.50
Residential and Commercial Bulk Recycling Bin Service				
RedWaste Utility Charges – Size (m ³)	Mainland		Bay Islands	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
Recycle Service Bulk Bin size (m³) - 1 service per fortnight				
1.10 m ³	RF63	5,631.00	N/a	N/a
1.50 m ³	RF66	771.00	RF136	1,676.00
2.25 m ³	RF69	1,120.00	RF139	2,436.00
3.00 m ³	RF72	1,425.00	RF142	3,069.00
4.00 m ³	RF75	1,770.00	RF145	3,747.00
Additional Recycling Service Bulk Bin size (m³) Lift only; 1 service		Amount Per Lift \$		Amount Per Lift \$
1.10 m ³	RF65	132.00	N/a	N/a
1.50 m ³	RF68	135.00	RF138	217.00
2.25 m ³	RF71	139.00	RF141	217.00
3.00 m ³	RF74	142.00	RF144	217.00
4.00 m ³	RF77	147.00	RF147	217.00
Temporary Recycling Service (≤3 months) Bulk Bin Size (m³) - Bin and Lift; 1 service		Amount Per Bin & Lift \$		Amount Per Bin & Lift \$
1.10 m ³	RF64	235.00	N/a	N/a
1.50 m ³	RF67	170.00	RF137	400.00
2.25 m ³	RF70	175.00	RF140	400.00
3.00 m ³	RF73	187.00	RF143	400.00
4.00 m ³	RF76	201.00	RF146	400.00

Commercial Bulk Waste Bin Collection Service				
RedWaste Utility Charges - Size (m ³)	Mainland		Bay Islands	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
Waste Service Bulk Bin size (m³) - 1 service per week				
0.66 m ³	RFC20	2,046.00	N/a	N/a
1.10 m ³ (Rear lift)	RFC23	2,144.00	N/a	N/a
1.10 m ³ (Front lift)	RFC19	1,881.00	N/a	N/a
1.50 m ³	RFC26	1,585.00	RFC106	2,496.00
2.25 m ³	RFC29	2,328.00	RFC109	3,525.00
3.00 m ³	RFC32	3,033.00	RFC112	4,614.00
4.00 m ³	RFC35	3,916.00	RFC115	5,776.00
Additional Waste Service Bulk Bin size (m³) - Lift only; 1 service per week		Amount Per Lift \$		Amount Per Lift \$
0.66 m ³	RFC21	38.00	N/a	N/a
1.10 m ³	RFC24	44.00	N/a	N/a
1.50 m ³	RFC27	36.00	RFC107	73.00
2.25 m ³	RFC30	53.50	RFC110	99.00
3.00 m ³	RFC33	70.50	RFC113	123.00
4.00 m ³	RFC36	90.00	RFC116	154.00
Temporary Waste Service (≤3 months) Bulk Bin size (m³) – Bin and Lift; 1 service		Amount Per Bin & Lift \$		Amount Per Bin & Lift \$
0.66 m ³	RFC22	85.50	N/a	N/a
1.10 m ³	RFC25	93.00	N/a	N/a
1.50 m ³	RFC28	84.00	RFC108	115.50
2.25 m ³	RFC31	99.50	RFC111	142.00
3.00 m ³	RFC34	115.00	RFC114	166.50
4.00 m ³	RFC37	134.00	RFC117	196.50

Water Charges

Water charges are set as a two part tariff – a fixed access charge and a consumption charge. This is a requirement of the *Local Government Act 2009* to satisfy National Competition Policy. The prices are set to eventually recover sufficient revenue so that the water supply business covers its costs including a contribution to Council and a return on the assets employed in the business. This full cost pricing is a requirement of National Competition Policy.

Fixed Access Water Charge

Fixed Water Access charges will be applied on a per meter/lot basis, except where:

- Adjoining residential lots in the same ownership name are amalgamated for rating purposes and either:
 - the main roof structure of an occupied dwelling is constructed over the adjoining boundary line of those lots; or
 - one of the adjoining lots would, if sold separately, be unable to lawfully accommodate a dwelling; or
 - one of the adjoining lots would not be issued a building permit unless an existing approved structure was removed;
then the Fixed Water Access charge will be applied against such adjoining lots as if they are one lot. All other adjoining lots will be charged the Fixed Water Access charge on a per lot basis.
- The land associated to the property is undeveloped and landlocked, i.e. there is no private or public access or egress to the property.
- The property is categorised for the purpose of the Differential General Rate as Rating Category 10 (Constrained Land).

4. The property:

- a) Cannot be serviced by the reticulated water system because of physical constraints; or
- b) Can be serviced by the reticulated water system but is not currently connected because the property owner has not requested connection; and
 - i) the property boundary is greater than 25 metres from the nearest water main; and
 - ii) it is not planned for an extension of the reticulation network in the current or next financial year which will bring the network within 25 metres of the property boundary line.

Fixed Water Access charges cover costs associated with asset replacement, administration, billing, replacement of water meters, and repair of the reticulation system.

Attribute Type (RCC Use)	Type of Charge	Charge Amount \$	Charge Basis
VBW01, VBW03, VBW04 VCW01, VCW03, VCW04	Fixed Water Access (domestic)	263.60	per meter/lot
VBW02, VCW02	Fixed Water Access (caravan parks)	65.90	per unit

Units, Flats, Guest Houses, Multiple Dwellings 20mm to 150mm and Residential 25mm to 150mm			
Attribute Type (RCC Use)		Meter Size	Charge Amount \$
VBW20	VCBW20	20mm	263.60
VBW25	VCBW25	25mm	411.88
VBW32	VCBW32	32mm	674.82
VBW40	VCBW40	40mm	1,054.41
VBW50	VCBW50	50mm	1,647.52
VBW80	VCBW80	80mm	4,217.64
VBW100	VCBW100	100mm	6,590.06
VBW150	VCBW150	150mm	14,827.64

Commercial and Industrial			
Attribute Type (RCC Use)		Meter Size	Charge Amount \$
VBW20	VCBW20 VCW20	20mm	342.68
VBW25	VCBW25 VCW25	25mm	535.44
VBW32	VCBW32 VCW32	32mm	877.27
VBW40	VCBW40 VCW40	40mm	1,370.73
VBW50	VCBW50 VCW50	50mm	2,141.77
VBW80	VCBW80 VCW80	80mm	5,482.93
VBW100	VCBW100 VCW100	100mm	8,567.08
VBW150	VCBW150 VCW150	150mm	19,275.93

Consumption Charge

The consumption charge is calculated at a flat rate for Residential and Concessional and at a separate flat rate for Non-residential and Council. The consumption charge is made up of two components; the first is the State Government's Bulk Water Charge for the purchase of potable water and the second is Council's retail charge for distribution to the households which includes administration, billing, replacement of water meters, and repair of the reticulation system.

Attribute Type (RCC Use)	Charge Description	Retail Water Price (RCC) \$ Per Kilolitre	State Bulk Water Price \$ Per Kilolitre	Total Price \$ Per Kilolitre
VWCRES	Residential*	0.59	2.561	3.151
VWCCNC	Concessional	0.59	2.561	3.151
VWCCOM	Non – residential**	1.35	2.561	3.911
VWCRCC	Council	1.35	2.561	3.911

*Residential means where premises are used ordinarily for a residential purpose. Residential may include a house, unit, flat, guest house and multiple dwellings.

**Non-residential means where premises are not used for ordinary residential purposes. Non-residential include premises used for a commercial, business or industrial purpose. Non-residential includes premises used as a caravan park.

Wastewater Charges

The Wastewater Fixed Access charge is set as one tariff based on sewer units. Commercial and industrial properties are charged on a per lot and/or, per pedestal or equivalent pedestal (urinal) basis. The prices are set to eventually recover sufficient revenue so that the sewerage business covers its costs including a contribution to Council and a return on the assets employed in the business. This full cost pricing is also a requirement of National Competition Policy.

Developed residential and vacant residential properties are charged for 25 sewer units.

The residential Wastewater Fixed Access charge will be applied on a per lot basis, except where:

1. Adjoining residential lots in the same ownership name are amalgamated for rating purposes and either:
 - the main roof structure of an occupied dwelling is constructed over the adjoining boundary line of those lots; or
 - one of the adjoining lots would, if sold separately, be unable to lawfully accommodate a dwelling; or
 - one of the adjoining lots would not be issued a building permit unless an existing approved structure was removed;
then the Wastewater Fixed Access charge will be applied against such adjoining lots as if they are one lot. All other adjoining lots will be charged the Wastewater Fixed Access charge on a per lot basis.
2. The land associated to the property is undeveloped and landlocked, i.e. there is no private or public access or egress to the property.
3. The property is categorised for the purpose of the Differential General Rate as Rating Category 10 (Constrained Land).
4. The property:
 - a) Cannot be serviced by the reticulated water system because of physical constraints; or
 - b) Can be serviced by the reticulated water system but is not currently connected because the property owner has not requested connection; and
 - i) the property boundary is greater than 25 metres from the nearest water main; and
 - ii) it is not planned for an extension of the reticulation network in the current or next financial year which will bring the network within 25 metres of the property boundary line.

Wastewater Fixed Access charge covers costs associated with asset replacement for seven treatment plants, approximately 120 pump stations, the treatment of wastewater, administration, billing and repair to mains and reticulation systems.

Attribute Type (RCC Use)	Charge Description	Charge \$	Charge Basis
VSW01 VSW02 VSW03 VCSW01	Wastewater Fixed Access Charge	27.03	per unit

Trade Waste Charges

Some seweraged properties are required to pay Trade Waste charges if they discharge higher strength waste to the sewer. Trade Waste charges are comprised of three parts, one for access, one based on the volume and one based on strength and quantity of waste accepted by Council for treatment. The same philosophy for setting wastewater charges applies for Trade Waste charges.

Attribute Type (RCC Use)	Charge Description	Charge \$	Charge Basis
VTP01 VTP02	Trade Waste Generator Charge	403.92	per annum
VTW01	Trade Waste Discharge – Volume:	2.24	per KI
VTW01	Trade Waste Discharge - Quantity:	B.O.D (Biochemical Oxygen Demand)	1.64 per kg
		C.O.D (Chemical Oxygen Demand)	1.64 per kg
		N.F.R (Non Filterable Residue)	0.74 per kg
		T.O.G (Total Oil and Grease)	0.74 per kg
		Phosphorus	6.79 per kg
		Nitrogen	2.03 per kg
		Food waste disposal units based on power of motor	34.96 as charge 'C' (see policy)
		Constant 'd' for use when determining 'additional Charge' for excess strength waste	1.0

Interest on Overdue Rates

Under section 133 of the *Local Government Regulation 2012*, interest, calculated on daily rates and applied as compound interest, may be charged on overdue rates from as soon as a rate becomes overdue. For 2017-18 interest will be applied at the rate of 11% per annum as provided by the above section.

If a mutually agreed arrangement is in place on overdue rates and is honoured, interest will not accrue. However, if an agreed arrangement defaults, it will be considered cancelled and interest charged as if the arrangement was never entered into.

Rates Concessions

Chapter 4, Part 10 of the *Local Government Regulation 2012* provides Council with the powers to grant concessions for individuals and classes of land owners. Council has determined that pensioners as defined by the aforementioned *Regulation* are entitled to receive a concession on rates. Other charitable organisations, community groups, sporting associations, independent schools, and property owners who use their land for the business of farming may also be entitled to concessions or reduced charges under a Community Service Obligation.

Pensioner Concessions

Pensioner concessions on Differential General Rates are provided to eligible pensioner ratepayers on the basis of Council's Policy: POL- 2557 Council Pensioner Rebate.

The concessions available to eligible pensioners on the Differential General Rate for 2017-18 are:

- For ratepayers in receipt of a maximum pension \$335.00 per financial year
- For ratepayers NOT in receipt of maximum pension \$167.50 per financial year

A pensioner concession on Separate and Special Charges (Canal, Environment, Landfill Remediation and Rural Fire charges) is available to pensioners who fulfil the eligibility criteria established in Council's Corporate Policy POL-2557 and are owner/occupiers of adjoining residential lots in the same ownership name, which are amalgamated for rating purposes, and either:

- the main roof structure of an occupied dwelling is constructed over the adjoining boundary line of those lots; or
- one of the adjoining lots would, if sold separately, be unable to lawfully accommodate a dwelling; or
- one of the adjoining lots would not be issued a building permit unless an existing approved structure was removed;

whereby only one of each Separate and Special Charge that may be properly made and levied on the adjoining lots will be applied. All other adjoining lots will be charged Separate and Special Charges on a per lot basis.

Farming Concessions

In accordance with Chapter 4 Part 10 of the *Local Government Regulation 2012*, Council will provide a concession under section 120(1)(f) in respect of land the Council is satisfied is being used exclusively for the purpose of farming by an owner who is carrying on a business of primary production on the land.

Council will remit all but one of each Water Fixed Access charge, Wastewater Fixed Access charge, Separate and Special charge that may be properly made and levied on the subject land parcels.

The farming concession is available to eligible land owners with contiguous parcels of land in the same ownership name. Land will be considered as contiguous when separated by a road. Land will not be considered contiguous where water connections are made to separate parcels of land.

For the purposes of this concession farming includes activities such as aquaculture production, horticulture and agriculture production and the raising, breeding or production of poultry or livestock for the purpose of selling them or their bodily produce.

Other Matters

- The Council will continue to collect adopted infrastructure charges in accordance with the State Planning Regulatory Policy, *Sustainable Planning Act 2009* and *Planning Act 2016* which provides for the Council to recover through developer contributions a proportion of the cost of infrastructure needed to meet growth in the City.
- Cost-Recovery fees are established under section 97 of the *Local Government Act 2009*. Council has set cost-recovery fees at a level to recover up to the full cost price of administering the fee, but no more. This includes direct and indirect costs, operating and maintenance overheads, and use of capital. Some cost-recovery fees may be subsidised by revenue representing community service obligations to achieve policy objectives and desired community outcomes.
- Pursuant to section 262 of the *Local Government Act 2009*, Council has, in the support of its responsibilities, the power to charge for a service or facility, other than a service or facility for which a cost-recovery fee may be fixed. These business activity charges are subject to the goods and services tax and may be reviewed by Council at any time. The nature, level and standard of the service or facility is considered by Council in the setting of charges for business activities. Charges for business activities include (but are not limited to) rents, plant hire, private works and hire of facilities.

Aquatic Paradise Canal Special Charge Benefit Area Map 1

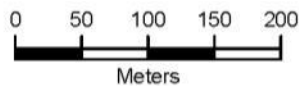
(APC – Version 1)



BENEFIT AREA MAP
Map: APC Version 1



1:5,000



Produced by
Spatial Business Intelligence
30 June 2017

Data correct at time of production 26 May 2017

Aquatic Paradise Canal Special Charge Benefit Area Map 1a

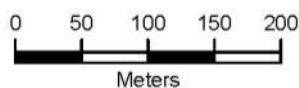
(APC – Version 1a)



BENEFIT AREA MAP
Map: APC Version 1A



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Produced by
Spatial Business Intelligence
30 June 2017

Data correct at time of production 26 May 2017

Aquatic Paradise Canal Special Charge Benefit Area Map 1b

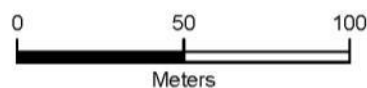
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BENEFIT AREA MAP
Map: APC Version 1B



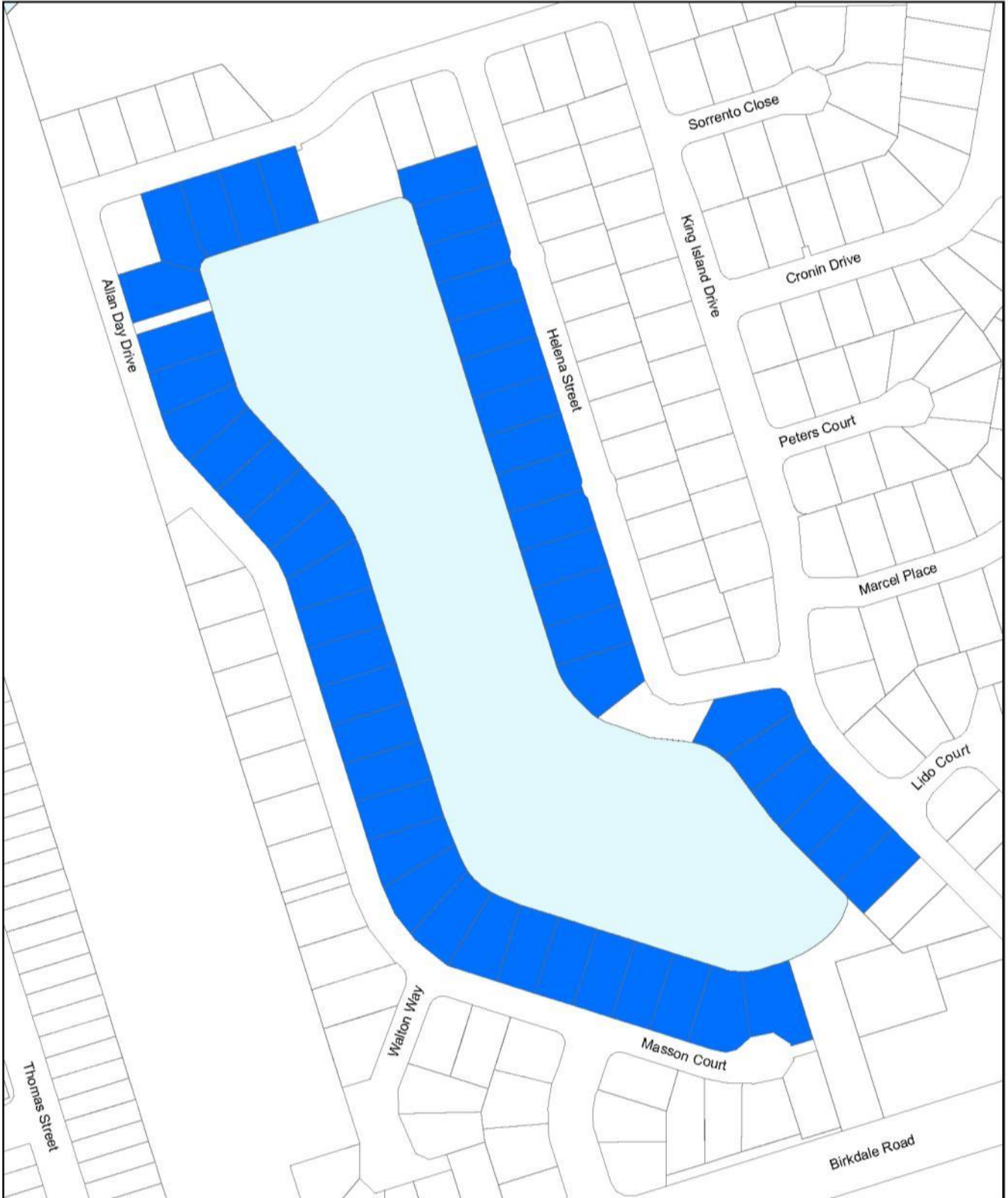
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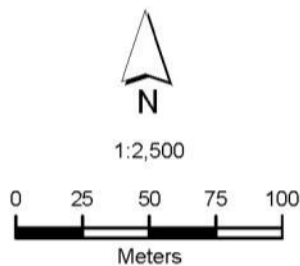
Produced by
Spatial Business Intelligence
30 June 2017

Data correct at time of production 26 May 2017

Sovereign Waters Lake Special Charge Benefit Area Map 1 (SWL – Version 1)



BENEFIT AREA MAP
Map: SWL Version 1



Produced by
Spatial Business Intelligence
30 June 2017

Data correct at time of production 26 May 2017

Raby Bay Canal Special Charge Benefit Area Map 1

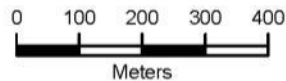
(RBC – Version 1)



BENEFIT AREA MAP
Map: RBC Version 1



1:10,000



Produced by
Spatial Business Intelligence
30 June 2017

Data correct at time of production 26 May 2017

Raby Bay Canal Special Charge Benefit Area Map 1a

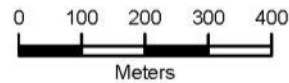
(RBC – version 1a)



BENEFIT AREA MAP
Map: RBC Version 1A



1:10,000

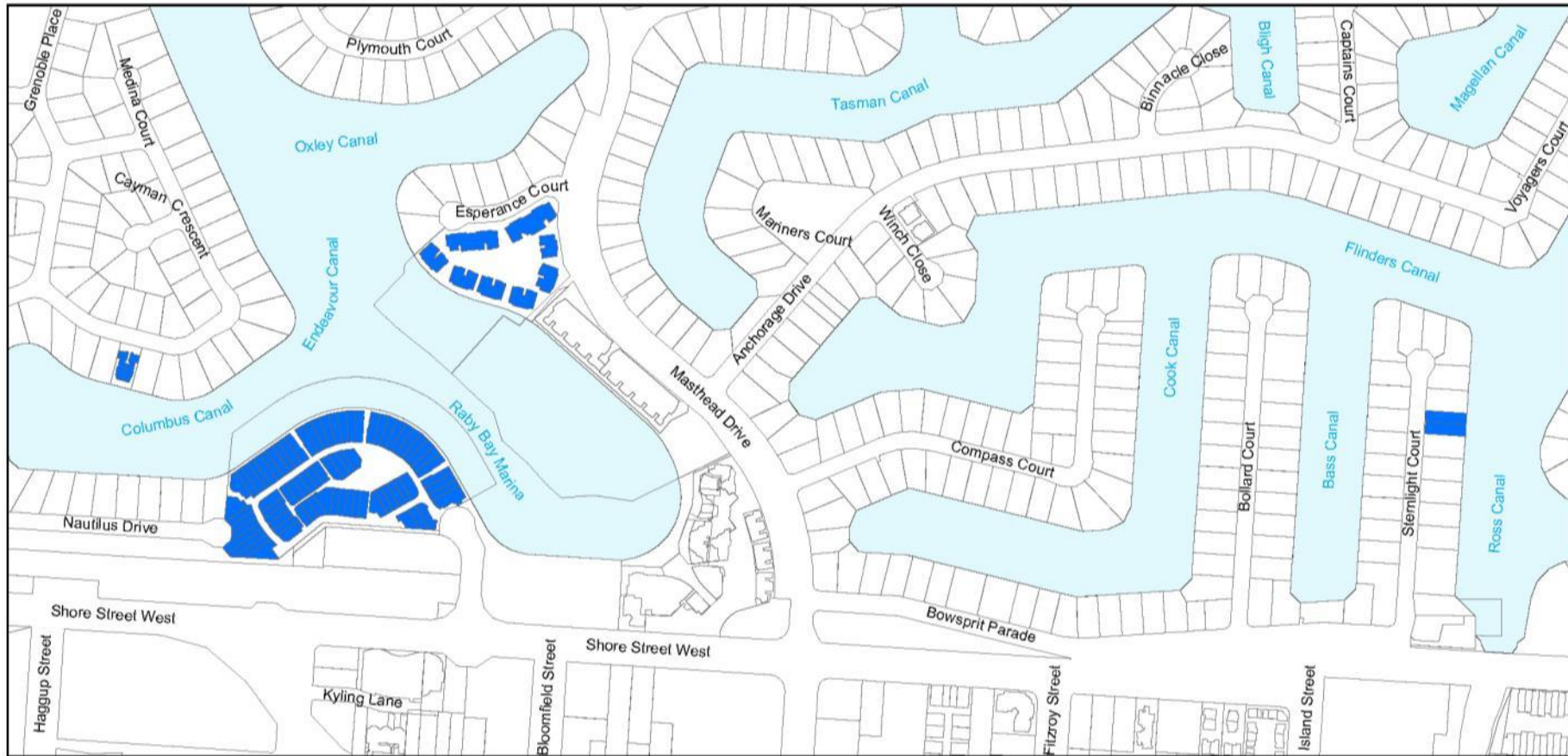


Produced by
Spatial Business Intelligence
30 June 2017

Data correct at time of production 26 May 2017

Raby Bay Canal Special Charge Benefit Area Map 1b

(RBC – Version 1b)

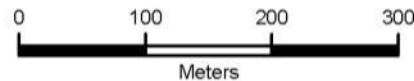


BENEFIT AREA MAP

Map: RBC Version 1B



1:5,000



Produced by
Spatial Business Intelligence
30 June 2017

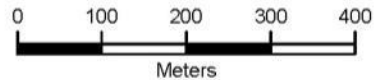
Data correct at time of production 26 May 2017

Raby Bay Canal Special Charge Benefit Area Map 1c

(RBC – Version 1c)



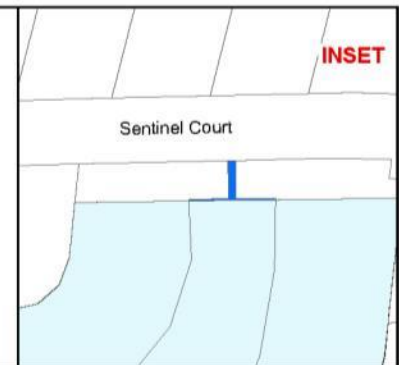
BENEFIT AREA MAP Map: RBC Version 1C



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Produced by
Spatial Business Intelligence
30 June 2017

Data correct at time of production 26 May 2017



Glossary – Key Performance Indicators

Definition of Ratios

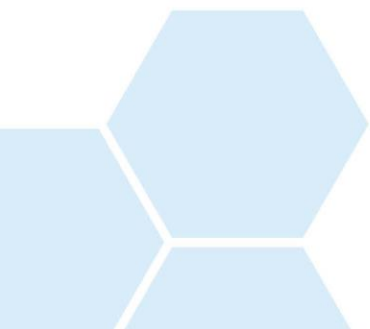
Level of Dependence on General Rate Revenue:	General Rates - Pensioner Remissions
<i>This ratio measures Council's reliance on operating revenue from general rates (excludes utility revenues)</i>	Total Operating Revenue - Gain on Sale of Developed Land
Current Ratio:	Current Assets
<i>This measures the extent to which Council has liquid assets available to meet short term financial obligations</i>	Current Liabilities
Debt Servicing Ratio:	Interest Expense + Loan Redemption
<i>This indicates Council's ability to meet current debt instalments with recurrent revenue</i>	Total Operating Revenue - Gain on Sale of Developed Land
Cash Balance - \$M:	Cash Held at Period End
Cash Capacity in Months:	Cash Held at Period End
<i>This provides an indication as to the number of months cash held at period end would cover operating cash outflows</i>	$[[\text{Cash Operating Costs} + \text{Interest Expense}] / \text{Period in Year}]$
Debt to Asset Ratio:	Current and Non-current loans
<i>This is total debt as a percentage of total assets, i.e. to what extent will our long-term debt be covered by total assets</i>	Total Assets
Operating Performance:	Net Cash from Operations + Interest Revenue and Expense
<i>This ratio provides an indication of Redland City Council's cash flow capabilities</i>	Cash Operating Revenue + Interest Revenue
Operating Surplus Ratio*:	Net Operating Surplus
<i>This is an indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes</i>	Total Operating Revenue
Net Financial Liabilities*:	Total Liabilities - Current Assets
<i>This is an indicator of the extent to which the net financial liabilities of Council can be serviced by operating revenues</i>	Total Operating Revenue
Interest Coverage Ratio:	Net Interest Expense on Debt Service
<i>This ratio demonstrates the extent which operating revenues are being used to meet the financing charges</i>	Total Operating Revenue
Asset Sustainability Ratio*:	Capital Expenditure on Replacement of Assets (Renewals)
<i>This ratio indicates whether Council is renewing or replacing existing non-financial assets at the same rate that its overall stock of assets is wearing out</i>	Depreciation Expenditure

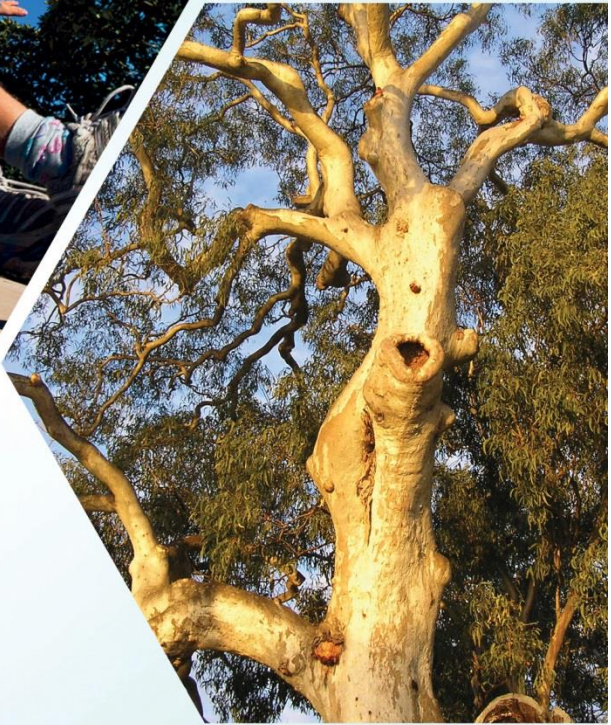
* These targets are set to be achieved on average over the long-term



Disclaimer


While every care has been taken in preparing this publication, Redland City Council accepts no responsibility for decisions or actions taken as a result of any data, information, statement or advice, expressed or implied, contained within. To the best of our knowledge the content was correct at the time of publishing.





MAKE A
DIFFERENCE
MAKE IT
COUNT

5.6.1 STATEMENT OF ESTIMATED FINANCIAL POSITION 2016-2017

Objective Reference:	A2389020 Reports and Attachments (Archives)
Attachment:	<u>Statement of Estimated Financial Position 2016-2017</u>
Authorising Officer:	 Deborah Corbett-Hall Chief Financial Officer
Responsible Officer:	Leandri Brown Finance Manager Corporate Finance
Report Authors:	Udaya Panambala Arachchilage Corporate Financial Reporting Manager Rose McNiven Senior Finance Officer

PURPOSE

The purpose of this report is to present Council's Statement of Estimated Financial Position for the 2016-2017 financial year in accordance with section 205(1) of the *Local Government Regulation 2012*. The attachment outlines Council's forecasted financial operations for the 2016-2017 financial year and financial position as at 30 June 2017.

BACKGROUND

Council adopts an annual budget at the beginning of each financial year and undertakes revisions of the budget throughout the year. The information contained in the attached financial report provides details of the original budget, revised budget and also a forecast position as at the end of June 2017.

ISSUES

The attached Statement of Estimated Financial Position 2016-2017 represents a combination of April year to date actuals and May to June budgeted movement as adopted by Council during the 2016-2017 final budget review on 10 May 2017.

The attachment represents an estimated result only, based on budgeted movements in the financial reporting system at a particular point in time.

The *final* financial position of Council will be determined following the end of the 2016-2017 year and in accordance with the requirements of Australian Accounting Standards and other appropriate accounting obligations. Particular points to note:

- The estimated financial position and operational results do not include accruals or deferrals and other adjustments that would ordinarily be considered as part of the end of year processes.
 - Comprehensive asset valuations are currently being undertaken on water and wastewater assets, with desktop valuations undertaken on all other material asset classes. These statements do not yet reflect the outcomes of these valuations.
-

- Final 2016-2017 results and position will be reflected in the audited financial statements for the year ended 30 June 2017 with Queensland Audit Office sign-off expected in October 2017.

STRATEGIC IMPLICATIONS

Legislative Requirements

Section 205(1) of the *Local Government Regulation 2012* requires the Chief Executive Officer to present Council's annual budget meeting with a statement of estimated financial position.

Risk Management

Each formal budget review has been adopted following a rigorous development and consultation process. Finance Officers, the Chief Financial Officer and the Executive Leadership Team also review the monthly performance and position and discuss possible courses of action where appropriate. Additionally, Council's Audit Committee reviews the monthly financial statements and discusses variances when necessary.

Financial

This report does not include any financial implications. The attachment compares the adopted original budget and annual revised budget against year-end forecasts for the 2016-2017 financial year. As the figures are anticipated and unaudited, they are subject to change with the completion of the financial year-end accounting process and finalisation of the external audit by Queensland Audit Office later in the calendar year.

People

Nil impact expected as the purpose of the attached report is to provide financial information to Council based on budget versus forecasted financial performance and position for the 2016-2017 financial year.

Environmental

Nil impact expected as the purpose of the attached report is to provide financial information to Council based on budget versus forecasted financial performance and position for the 2016-2017 financial year.

Social

Nil impact expected as the purpose of the attached report is to provide financial information to Council based on budget versus forecasted financial performance and position for the 2016-2017 financial year.

Alignment with Council's Policy and Plans

This report has a relationship with the following items of the Corporate Plan 2015-2020:

8. Inclusive and Ethical Governance

Deep engagement, quality leadership at all levels, transparent and accountable democratic processes and a spirit of partnership between the community and Council will enrich residents' participation in local decision-making to achieve the community's Redlands 2030 vision and goals.

8.2 Council produces and delivers against sustainable financial forecasts as a result of best practice Capital and Asset Management Plans that guide project planning and service delivery across the city.

CONSULTATION

Finance Officers and the Chief Financial Officer reviewed the attached information.

OPTIONS

1. That Council resolves to note the Statement of Estimated Financial Position 2016-2017 as presented in the attached report.
2. That Council requests additional information.

OFFICER'S RECOMMENDATION/ COUNCIL RESOLUTION

Moved by: Cr T Huges
Seconded by: Cr L Hewlett

That Council resolves to note the Statement of Estimated Financial Position 2016-2017 as presented in the attached report.

CARRIED (en bloc) 11/0

Crs Boglary, Mitchell, Gollè, Hewlett, Edwards, Elliott, Huges, Talty, Gleeson, Bishop and Williams voted FOR the motion.



Statement of Estimated Financial Position

for the year ending 30 June 2017



CONTENTS

1.	Executive Summary	3
2.	Statement of Estimated Financial Position	4
3.	Statement of Estimated Comprehensive Income	5

1. EXECUTIVE SUMMARY

Section 205(1) of the *Local Government Regulation 2012* requires the chief executive officer to present a statement of estimated financial position to the annual budget meeting.

The estimated financial position and operational results were determined with reference to the actual financial results for the year to date up to 30 April 2017, as well as the forecasted movements for the months of May and June 2017 per the revised budget. The variance included in this report represents the difference between the final revised annual budget adopted by Council on 10 May 2017 and the forecasted position and results for the end of the year.

The following are key items to note:

- * The 2016-2017 original budget was developed and adopted prior to the finalisation of the 2015-2016 financial statement results resulting in significant movements between the original and revised annual budgets for the 2016-2017 financial year;
- * the estimated financial position and operational results do not include accruals or deferrals and other adjustments that would ordinarily be considered as part of the end of year processes; and
- * results of the asset revaluation being undertaken are not fully reflected in these statements.

Forecast Financial Position

Line Item	Comment
Cash & cash equivalents	Higher than anticipated receipts from water consumption and wastewater charges revenue and lower than expected payments to suppliers and for property, plant and equipment contributed to the higher cash balance.
Trade and other receivables	In line with the rating cycle the current forecasted balance is expected to be reduced at the end of the financial year, with April rates notices due for payment in May 2017.
Non-current assets held for sale & Other financial assets	A portion of land parcels budgeted for transfer to Redland Investment Corporation Pty Ltd (RIC) during 2015-2016, were transferred during the 2016-2017 financial year. This and additional land transfers in 2016-2017 have resulted in a lower than anticipated non-current assets held for sale balance and a higher investment in RIC (included in other financial assets).
Property, plant and equipment	Capitalised works expenditure is behind budget due to timing of works for a number of projects which are delayed or still in the early stages of being progressed, contributing to the lower than anticipated property, plant and equipment balance. Works that are no longer expected to be undertaken in this financial year will be carried over to the 2017-2018 financial year budget.
Other current liabilities	The variance is mainly due to unearned utility charges which are expected to reduce towards the end of financial year, in line with the rating cycle.

Forecast Financial Results (Comprehensive Income)

Line Item	Comment
Operating Result	Council's estimated operating result for the year ended 30 June 2017 reflects a surplus of \$2.463M (forecast recurrent revenue minus forecast recurrent expenses), with a \$6.230M favourable variance to the revised budget. The favourable variance is mainly due to higher water consumption and wastewater charges revenue; and lower contractor, consultant and bulk water purchase expenditure.
Capital Revenue	Developers' cash contributions received were significantly lower than originally anticipated due to timing. Contributions historically increase towards end of financial year.
Capital Expenses	This variance relates to losses on disposal of assets and is mainly as a result of pump station and road asset disposals.

Note: As per previous years, finance officers expect movement in the accounts to close out end of year accounting requirements. Therefore the forecasted results will not reflect the final operating or capital performance.

2. STATEMENT OF ESTIMATED FINANCIAL POSITION

For the year ending 30 June 2017


	Annual Original Budget \$000	Annual Revised Budget \$000	Estimated Forecasted Balance \$000	Estimated Variance to Revised Budget \$000	Estimated Variance to Revised Budget %
CURRENT ASSETS					
Cash and cash equivalents	118,477	137,171	151,457	14,286	10.4%
Trade and other receivables	25,017	25,805	35,670	9,865	38.2%
Inventories	779	678	724	46	6.8%
Non-current assets held for sale	1,309	4,278	1,028	(3,250)	-76.0%
Other current assets	1,104	2,122	1,347	(775)	-36.5%
Total current assets	146,686	170,054	190,226	20,172	11.9%
NON-CURRENT ASSETS					
Investment property	956	1,054	1,054	-	0.0%
Property, plant and equipment	2,293,906	2,456,540	2,440,580	(15,960)	-0.6%
Intangible assets	2,000	2,309	2,320	11	0.5%
Other financial assets	10,136	6,034	14,297	8,263	136.9%
Total non-current assets	2,306,999	2,465,937	2,458,251	(7,686)	-0.3%
TOTAL ASSETS	2,453,685	2,635,991	2,648,477	12,486	0.5%
CURRENT LIABILITIES					
Trade and other payables	18,454	20,763	21,458	695	3.3%
Borrowings	4,482	7,701	7,701	-	0.0%
Provisions	7,571	12,415	10,402	(2,013)	-16.2%
Other current liabilities	2,673	1,705	13,949	12,244	718.1%
Total current liabilities	33,179	42,585	53,510	10,925	25.7%
NON-CURRENT LIABILITIES					
Borrowings	40,727	37,604	37,501	(103)	-0.3%
Provisions	12,143	12,350	13,831	1,481	12.0%
Total non-current liabilities	52,869	49,954	51,332	1,378	2.8%
TOTAL LIABILITIES	86,048	92,539	104,842	12,303	13.3%
NET COMMUNITY ASSETS	2,367,637	2,543,452	2,543,635	183	0.0%
COMMUNITY EQUITY					
Asset revaluation surplus	827,411	963,349	962,567	(782)	-0.1%
Retained surplus	1,443,724	1,479,834	1,490,699	10,865	0.7%
Constrained cash reserves	96,502	100,269	90,369	(9,900)	-9.9%
TOTAL COMMUNITY EQUITY	2,367,637	2,543,452	2,543,635	183	0.0%

3. STATEMENT OF ESTIMATED COMPREHENSIVE INCOME

For the year ending 30 June 2017

	Annual Original Budget \$000	Annual Revised Budget \$000	Estimated Forecasted Results \$000	Estimated Variance to Revised Budget \$000	Estimated Variance to Revised Budget %
Recurrent revenue					
Rates, levies and charges	214,758	216,484	218,491	2,007	0.9%
Fees and charges	13,291	13,026	12,186	(840)	-6.4%
Interest received	4,271	4,481	4,314	(167)	-3.7%
Sales revenue	4,030	4,398	3,966	(432)	-9.8%
Other income	6,259	3,743	4,047	304	8.1%
Grants, subsidies and contributions	11,959	13,241	13,414	173	1.3%
Total recurrent revenue	254,569	255,373	256,418	1,045	0.4%
Capital revenue					
Grants, subsidies and contributions	32,248	35,864	32,047	(3,817)	-10.6%
Non-cash contributions	3,144	3,144	3,679	535	17.0%
Total capital revenue	35,393	39,008	35,726	(3,282)	-8.4%
TOTAL INCOME	289,962	294,381	292,144	(2,237)	-0.8%
Recurrent expenses					
Employee benefits	80,389	81,988	81,671	(317)	-0.4%
Materials and services	119,315	118,237	113,227	(5,010)	-4.2%
Finance costs	3,758	3,520	3,515	(5)	-0.1%
Depreciation and amortisation	50,628	55,395	55,542	147	0.3%
Total recurrent expenses	254,090	259,140	253,955	(5,185)	-2.0%
Capital expenses					
(Gain)/Loss on disposal of non-current assets	289	(172)	1,813	1,985	-1154.1%
Total capital expenses	289	(172)	1,813	1,985	-1154.1%
TOTAL EXPENSES	254,379	258,968	255,768	(3,200)	-1.2%
NET RESULT	35,583	35,413	36,376	963	2.7%
Other comprehensive income/(loss)					
Items that will not be reclassified to net result					
Revaluation of property, plant and equipment	-	-	(782)	(782)	0.0%
TOTAL COMPREHENSIVE INCOME	35,583	35,413	35,594	181	0.5%

5.6.2 NATIONAL COMPETITION POLICY REQUIREMENTS FOR SIGNIFICANT AND OTHER BUSINESS ACTIVITIES IN 2017-2018

Objective Reference:	A2365148 Reports and Attachments (Archives)
Attachment:	<u>Register of Business Activities</u>
Authorising Officer:	 Deborah Corbett-Hall Chief Financial Officer
Responsible Officer:	Richard Cahill Finance Manager Business Partnering
Report Author:	Helen Griffith Management Accountant Business Partnering

PURPOSE

The purpose of this report is to identify business activities that may be significant and prescribed business activities for 2017-2018 based on the current financial forecasts for 2017-2018 financial year and to review the application of the Competitive Neutrality Principle and Code of Competitive Conduct (CoCC) to these business activities across Redland City Council.

The financial statements containing the estimated costs of the significant business activities and other business activities will be included in the 2017-2018 Budget Publication for adoption at the Special Budget Meeting on 26 June 2017.

BACKGROUND

Section 43(4) of the *Local Government Act 2009* states that a significant business activity is a business activity of a local government that:

- (a) is conducted in competition, or potential competition, with the private sector; and
- (b) meets the threshold requirement prescribed under a regulation.

Section 19(2) of the *Local Government Regulation 2012* prescribes threshold expenditure of at least the following of a business activity for the previous financial year for section 43(4)(b) of the Act:

- (a) for a business activity that is the provision of combined water and sewerage services, \$13.96m;
- (b) for another business activity, \$9.35m.

Section 47(7) of the *Local Government Act 2009* states a local government must decide each financial year, by resolution, whether or not to apply the code of competitive conduct to a business activity prescribed under a regulation.

Section 39 of the *Local Government Regulation 2012*, (under section 47(7) of the Act) states that a business activity is prescribed for the financial year if the amount of current expenditure for the business is \$328,000 or more for the previous financial year.

The amount of current expenditure is the total of the following amounts spent in conducting the activity for the year:

- (a) operational costs;
- (b) administrative and overhead costs;
- (c) cost of resources;
- (d) depreciation.

Section 34(1) of the *Local Government Regulation 2012* requires that a local government's budget must contain an estimated activity statement for each business activity.

As part of the annual budget deliberations, Council considered the change to the threshold requirements for prescribed business activities and also the desired focus on commercial opportunities.

ISSUES

In deciding whether a business activity should be a new significant or prescribed Business Activity for the 2017-2018 financial year, Council must consider the expenditure for the 2016-2017 financial year of the relevant business activity in accordance with the statutory requirements.

The following table provides a review of Council's business activities regarding the likely application of the statutory threshold requirements (where applicable).

Business Activity	Classification	Comments
Redland Water	Significant Business Activity that is commercialised	No change from 2016-2017
Waste Operations and Planning 'RedWaste'	Significant Business Activity that is commercialised	No change from 2016-2017
Building Certification	Subject to the CoCC	No longer offer certification services except those regulatory functions required by legislation. No longer subject to CoCC.
Cemeteries	Subject to the CoCC	Not proposed as being subject to CoCC as there is no actual or substantial competition for the services.

STRATEGIC IMPLICATIONS

The 2017-2027 Financial Strategy, which includes the consideration of long term planning to adequately invest in infrastructure sustainability, has had an annual review and is to be adopted on 26 June 2017 at the Special Budget Meeting.

Council also has in place a number of policies to provide a framework to ensure long term financial and infrastructure sustainability for the community. These policies include Application of Dividends and Tax Equivalent Payments, Constrained Cash Reserves, Capital Works Prioritisation, Revenue, Debt, Investment, Asset Management and Procurement Policies.

Legislative Requirements

In light of the statutory threshold requirements for Council's significant and prescribed business activities, this report contains a proposal for the 2017-2018 financial year that will be reviewed on the completion of the 2016-2017 end of year financial statements.

Risk Management

Risks and opportunities for business activities are discussed as part of both the annual review of the Long Term Financial Strategy and also the annual budget workshops.

Financial

There are no financial implications impacting Council as a result of this report – all business activities are budgeted for and operating statements are provided in the budget publication.

People

Nil impact expected as the purpose of this document is to identify business activities that may be significant and prescribed business activities for the 2017-2018 financial year and the application of the Competitive Neutrality Principle and CoCC to these business activities in accordance with the legislative requirements.

Environmental

Nil impact expected as the purpose of this document is to identify business activities that may be significant and prescribed business activities for the 2017-2018 financial year and the application of the Competitive Neutrality Principle and CoCC to these business activities in accordance with the legislative requirements.

Social

Nil impact expected as the purpose of this document is to identify business activities that may be significant and prescribed business activities for the 2017-2018 financial year and the application of the Competitive Neutrality Principle and CoCC to these business activities in accordance with the legislative requirements.

Alignment with Council's Policy and Plans

This report has a relationship with the following items of the 2015-2020 Corporate Plan:

8. Inclusive and Ethical Governance: Deep engagement, quality leadership at all levels, transparent and accountable democratic processes and a spirit of partnership between the community and Council will enrich residents' participation in local decision-making to achieve the community's Redlands 2030 vision and goals.
- 8.2 Council produces and delivers against sustainable financial forecasts as a result of best practice Capital and Asset Management Plans that guide project planning and service delivery across the city.

CONSULTATION

Finance officers, the Chief Financial Officer and the Executive Leadership Team have reviewed the existing business activities during 2016-2017 as part of the annual budget development and Council discussed the business activities during a workshop held on 16 February 2017 specifically for this purpose.

In this workshop it was proposed that Cemeteries not be considered to be subject to the Code of Competitive Conduct as there is no actual or substantial competition for the services and there is no risk of distorting the market through Council's pricing of the services.

In a Council workshop on 24 May 2016 Councillors gave direction that Council would exit from offering certification services, except those regulatory functions required by legislation. In a General Meeting on 8 February 2017 Council resolved to remove the current Fees and Charges that supported Building Certification and replace them with a new fee structure to support the exit strategy for building certification services.

OPTIONS

Option One

That Council resolves as follows:

1. Subject to the requirements of the Local Government Act 2009 and the Local Government Regulation 2012, Redland Water continues to be classified as a significant business activity to be run as a commercial business unit and Waste Operations and Planning (RedWaste) continues to be classified as a significant business activity to be run as a commercial business unit;
2. To no longer apply the Code of Competitive Conduct to the Building Certification Business Unit; and
3. The Code of Competitive Conduct not be applied to Cemeteries.

Option Two

That Council amends option one above to adopt in part, noting the changes that may be required to the budget publication to meet legislative obligations.

**OFFICER'S RECOMMENDATION/
COUNCIL RESOLUTION**

Moved by: Cr T Huges
Seconded by: Cr L Hewlett

That Council resolves as follows:

1. Subject to the requirements of the Local Government Act 2009 and the Local Government Regulation 2012, Redland Water continues to be classified as a significant business activity to be run as a commercial business unit and Waste Operations and Planning (RedWaste) continues to be classified as a significant business activity to be run as a commercial business unit;
2. To no longer apply the Code of Competitive Conduct to the Building Certification Business Unit; and
3. The Code of Competitive Conduct not be applied to Cemeteries.

CARRIED (en bloc) 11/0

Crs Boglary, Mitchell, Gollè, Hewlett, Edwards, Elliott, Huges, Talty, Gleeson, Bishop and Williams voted FOR the motion.

REDLAND CITY COUNCIL - REGISTER OF BUSINESS ACTIVITIES TO WHICH THE COMPETITIVE NEUTRALITY PRINCIPLE APPLIES

Section 56 of the LG Regulation 2012, requires Council to hold a Register of Business Activities

Section 56 Register

(1) A local government must establish a register of business activities to which the competitive neutrality principle applies.


(2) The register must state the following—

- a) business activities to which the local government has applied the competitive neutrality principle, and the date from which the competitive neutrality principle applied to each business activity;
- b) business activities to which the code of competitive conduct applies, and the date from which the code applied to each business activity;
- c) a list of-
 - (i) current investigation notices for competitive neutrality complaints; and
 - (ii) the business activities to which the complaints relate; and
 - (iii) the local government's responses to the Queensland Productivity Commission's (QPC's) recommendations on the complaints.

Business Activity	Business Activity	Competitive Neutrality Commenced	Code of Competitive Conduct Commenced	QPC as a Referee	Investigation Notices for Complaints	Decision on Referees Recommendations
Water & Wastewater Services	Significant	1 July 1998	1 July 1998	Nil	Nil	
Waste Management Services	Significant	1 July 1998	1 July 1998	Nil	Nil	

5.6.3 ENVIRONMENT SEPARATE CHARGE 2017-2018

Objective Reference: A2337586
Reports and Attachments (Archives)

Authorising/Responsible Officer: 
Deborah Corbett-Hall
Chief Financial Officer

Report Author: Matthew O'Connor
Finance Manager Financial Planning

PURPOSE

The purpose of this report is to submit to Council for noting the Environment Separate Charge for the 2017-2018 financial year.

BACKGROUND

In accordance with section 94 of the *Local Government Act 2009*, Council may levy a separate charge as defined in section 92(5). Council has determined the community in general will benefit from the protection, management, promotion and enhancement of biodiversity. This includes koala habitat, bushland, green space, waterways, catchments, air and coastal ecosystems in the City that cannot always be effectively protected through Council's regulatory powers or management powers. The charge is applied on a 'per lot' basis and is subject to Council's Farming Concession.

ISSUES

In the financial year 2017-2018 the Environment Separate Charge will be \$109.08 per annum charged on a per lot basis. The charge will fund operational projects that include activities such as:

- bushland and fire management
- foreshore and catchment rehabilitation and maintenance
- aquatic weed control
- track and trail maintenance and repairs
- koala habitat restoration
- environmental education

STRATEGIC IMPLICATIONS**Legislative Requirements**

Section 94(1)(b)(iii) of the *Local Government Act 2009* provides that a local government may levy separate rates and charges.

Section 94(2) of the *Local Government Act 2009* says a local government must decide by resolution at the financial year's budget meeting what rates and charges are to be levied for that financial year.

Section 92(5) of the *Local Government Act 2009* states, separate rates and charges are for any service, facility or activity that is not subject to another type of rate or charge.

Section 103(3) of the *Local Government Regulation 2012* declares that a local government may levy separate rates or charges for a service, facility or activity, whether or not the service, facility or activity is supplied by the local government.

Risk Management

Council reviews the planned revenue and expenditure on an annual basis in order to best align value for money against the vision outcome communicated to us by the Redlands community in the 2030 Community Plan for a healthy natural environment:

- maintaining unique biodiversity
- protecting, restoring and enhancing the environment
- people supporting the environment

Financial

The financial implication for the financial year 2017-2018 is revenue in the order of \$7.6M.

People

Nil impact expected as the purpose of the report is to submit to Council for noting the Environment Separate Charge for 2017-2018.

Environmental

Nil impact expected as the purpose of the report is to submit to Council for noting the Environment Separate Charge for 2017-2018.

Social

Nil impact expected as the purpose of the report is to submit to Council for noting the Environment Separate Charge for 2017-2018.

Alignment with Council's Policy and Plans

This report has a relationship with the following items of the Corporate Plan:

1. Healthy natural environment

A diverse and healthy natural environment, with an abundance of native flora and fauna and rich ecosystems will thrive through our awareness, commitment and action in caring for the environment.

CONSULTATION

The Environment Separate Charge for 2017-2018 is put forward for noting after consultation with the Councillors, the Executive Leadership Team, officers from the Environment and Regulation and City Spaces Groups and Financial Services.

OPTIONS

1. That Council resolves to note the content of this report for the Environment Separate Charge for 2017-2018.
2. That Council request further information.

**OFFICER'S RECOMMENDATION/
COUNCIL RESOLUTION**

Moved by: Cr T Huges
Seconded by: Cr L Hewlett


That Council resolves to note the content of this report for the Environment Separate Charge for 2017-2018.

CARRIED (en bloc) 11/0

Crs Boglary, Mitchell, Gollè, Hewlett, Edwards, Elliott, Huges, Talty, Gleeson, Bishop and Williams voted FOR the motion.

5.6.4 LANDFILL REMEDIATION SEPARATE CHARGE 2017-2018

Objective Reference: A2337765
Reports and Attachments (Archives)

Authorising/ Responsible Officer: 
Deborah Corbett-Hall
Chief Financial Officer

Report Author: Matthew O'Connor
Finance Manager Financial Planning

PURPOSE

The purpose of this report is to submit to Council for noting the Landfill Remediation Separate Charge for the 2017-2018 financial year.

BACKGROUND

In accordance with section 94(1)(b)(iii) of the *Local Government Act 2009*, Council may levy a separate charge as defined at section 92(5). Council has determined that the community in general will benefit from the activity of Council's monitoring and remediating closed landfills and incidental activities. The charge is applied on a per lot basis and is subject to Council's Farming Concession.

Management and expenditure of the charge is determined by corporate policy POL-3091 Landfill Remediation Separate Charge.

ISSUES

The Landfill Remediation Separate Charge will be \$41.96 per annum and charged on a per lot basis in 2017-2018. The charge will fund operational projects that include activities such as:

- Remediation South Street Sanitary
- North Stradbroke Site Remediation
- Remediation Redland Bay
- Birkdale Landfill Remediation - Capping
- Russell Island Waste Transfer Closed Landfill Management
- Birkdale Landfill Remediation
- Giles Road Hardfill Remediation
- Judy Holt Northern Landfill Batters - Design
- Landfill Survey and Surface Remediation
- Landfill Monitoring Sharks Football Park, Victoria Point
- Judy Holt Park – Testing, Leachate and Minor Works
- Duncan Road Baseball Fields
- John Fredericks Park – Testing and Minor Works
- Landfill Remediation - Minor Works
- Landfill Site Investigations Program

STRATEGIC IMPLICATIONS

Legislative Requirements

Section 94(1)(b) of the *Local Government Act 2009* provides that a local government may levy separate rates and charges.

Section 94(2) of the *Local Government Act 2009* says a local government must decide, by resolution at the local government's budget meeting for a financial year, what rates and charges are to be levied for that financial year.

Section 92(5) of the *Local Government Act 2009* states that separate rates and charges are for any service, facility or activity that is not subject to another type of rate or charge.

Section 103(3) of the *Local Government Regulation 2012* provides that a local government may levy separate rates or charges for a service, facility or activity, whether or not the service, facility or activity is supplied by the local government.

Risk Management

Council monitors the closed landfill remediation program regularly and also provides for the liability in the Statement of Financial Position.

Financial

The financial implication for the financial year 2017-2018 is revenue in the order of \$2.9M.

People

Nil impact expected as the purpose of the report is to submit to Council for noting the Landfill Remediation Separate Charge for 2017-2018.

Environmental

Nil impact expected as the purpose of the report is to submit to Council for noting the Landfill Remediation Separate Charge for 2017-2018.

Social

Nil impact expected as the purpose of the report is to submit to Council for noting the Landfill Remediation Separate Charge for 2017-2018.

Alignment with Council's Policy and Plans

This report has a relationship with the following items of the Corporate Plan:

2. Healthy natural environment

A diverse and healthy natural environment, with an abundance of native flora and fauna and rich ecosystems will thrive through our awareness, commitment and action in caring for the environment

- 1.3 Protect our natural environment by restoring degraded landscapes, contaminated land and managing fire, pests and other hazards

CONSULTATION

As part of Council's annual budget development process, Council, the Executive Leadership Team and finance officers considered the 2017-2018 anticipated expenditure, separate charge and revenue streams in a budget development workshop on 16 March 2017.

OPTIONS

1. Council resolves to note the content of this report for the Landfill Remediation Separate Charge for 2017-2018.
2. Council requests further information.

**OFFICER'S RECOMMENDATION/
COUNCIL RESOLUTION**

Moved by: T Huges
Seconded by: L Hewlett

That Council resolves to note the content of this report for the Landfill Remediation Separate Charge for 2017-2018.

CARRIED (en bloc) 11/0

Crs Boglary, Mitchell, Gollè, Hewlett, Edwards, Elliott, Huges, Talty, Gleeson, Bishop and Williams voted FOR the motion.

5.6.5 SES ADMINISTRATION SEPARATE CHARGE 2017-2018

Objective Reference: A2380087
Reports and Attachments (Archives)

Authorising Officer:



John Oberhardt
General Manager Organisational Services

Responsible Officer:

Mike Lollback
Service Manager Disaster Planning and
Operations

Author:

Noela Barton
Finance Manager, Financial Operations

PURPOSE

The purpose of this report is to submit to Council for noting the SES Separate Charge for the 2017-2018 financial year.

BACKGROUND

Under section 4A(c) of the *Disaster Management Act 2003* local governments should primarily be responsible for managing (disaster) events in their respective local government areas.

On 14 July 2016 Council adopted the Redland City SES Administration Charge determining that the community in general will benefit from:

- 1) Improved governance and proactive management of the SES resources through a full-time employee to undertake the function of an SES Local Controller and Community Resilience Officer.
- 2) Visibility of the costs associated to the operational funding of the Redland SES.

ISSUESDisaster Management

Events across Queensland in recent years have highlighted the importance of a quick and well-resourced response from volunteer emergency services. Redland SES has demonstrated its on-going capacity to provide services across Redland City in responding to a variety of emergency response incidents.

The response of the Redland SES is not restricted geographically, with the benefit of its services being applied throughout the entire city.

SES Local Controller

The appointment and functions of a SES local controller are set out in sections 134 and 135 of the *Fire and Emergency Services Act 1990*. In brief, a local controller is a member of an SES unit and is nominated by the local government for the area and is appointed by the Commissioner of the QFES. The function of a local controller is to maintain the operational effectiveness of a SES unit by ensuring:

- the unit's members have the necessary skills to competently perform their roles within the unit;
-

- the unit's equipment is maintained in an appropriate condition; and
- the unit performs its functions and other activities in a way that is consistent with departmental or local government policies about the performance of the functions and activities.

The revenue raised from the Redland City SES Administration Charge will fund the on-going costs of maintaining the Redland SES to an appropriate level of operational readiness, covering the local controller's salary and administration costs, along with the purchase and maintenance of critical equipment.

In 2017-2018 the Redland City SES Administration Charge is set at \$5.00 per annum and is charged on a per rateable property basis.

STRATEGIC IMPLICATIONS

Legislative Requirements

Section 92(5) of the *Local Government Act 2009* states that separate rates and charges are for any service, facility or activity that is not subject to another type of rate or charge.

Section 103(3) of the *Local Government Regulation 2012* states that a local government may levy separate rates or charges for a service, facility or activity, whether or not the service, facility or activity is supplied by the local government.

Section 4 of the *Disaster Management Act 2003* (Act) states that the Act's "objects are to be primarily achieved by making provision about the following:

- a) establishing disaster management groups for the State, disaster districts and local government areas;
- b) preparing disaster management plans and guidelines; ensuring communities receive appropriate information about preparing for, responding to and recovering from a disaster;
- c) declaring a disaster situation;
- d) establishing the Office of the Inspector-General of Emergency Management."

Section 4A(c) of the Act states that "local governments should primarily be responsible for managing events in their respective local government area."

Section 4A(d) of the Act states that "district groups and the State group should provide local governments with appropriate resources and support to help the local governments carry out disaster operations."

Section 80 of the Act sets out the functions of local government under the Act as follows:

- a) to ensure it has a disaster response capability (which means the ability to provide equipment and a suitable number of persons using the resources of the local government to effectively deal with or help another entity to deal with an emergency situation or a disaster in the local government's area);
- b) to approve its local disaster management plan prepared under Part 3 of the Act;
- c) to ensure information about an event or a disaster in its area is promptly given to the district disaster coordinator for the disaster district in which its area is situated;
- d) to perform other functions given to the local government under the Act.

Risk Management

The establishment of a paid full-time position has improved governance and the management of SES assets and resources as the incumbent is not required to undertake duties other than that required of the position. The engagement improves the focus on resilience and preparedness for community engagement and preparedness programming.

Financial

The Redland City SES Administration Charge will fully meet Council's operational funding of the Redland SES.

Revenue

- Number of forecast rateable properties: 67,798
- SES Separate Charge: \$5 per year (\$1.25 per quarter)
- Total revenue expected: \$338,990

Expenditure

- Employee costs: \$120,257
- Goods and services: \$157,173

People

Nil impact expected.

Environmental

Nil impact expected.

Social

Nil impact expected.

Alignment with Council's Policy and Plans

Council's Corporate Plan:

- Statement 3 – Embracing the Bay
3.3 Our community is ready for and adapting to changing coastlines, storm tide and severe weather.
- Statement 7 – Strong and Connected Communities
7.5 The community's preparedness for disasters is improved through community education, training and strong partnerships between Council and other agencies.

CONSULTATION

- Mayor and Councillors
- Executive Leadership Team
- Disaster Planning and Operations Unit
- Financial Services
- Representatives of Queensland Fire and Emergency Services.

OPTIONS**Option 1**

That Council resolves to note the report.

Option 2

That Council requests more information.

**OFFICER'S RECOMMENDATION/
COUNCIL RESOLUTION**

Moved by: Cr T Huges

Seconded by: Cr L Hewlett

That Council resolves to note the report.


CARRIED (en bloc) 11/0

Crs Boglary, Mitchell, Gollè, Hewlett, Edwards, Elliott, Huges, Talty, Gleeson, Bishop and Williams voted FOR the motion.

5.6.6 SOVEREIGN WATERS LAKE ESTATE SPECIAL CHARGE 2017-2018 OVERALL PLAN

Objective Reference: A2376059
Reports and Attachments (Archive)

Attachment: [Benefited Area Map SWL Version 1](#)

Authorising Officer: 
Deborah Corbett-Hall
Chief Financial Officer

Responsible Officer: Bradley Salton
Group Manager City Infrastructure, Acting

Report Author: Noela Barton
Finance Manager, Financial Operations

PURPOSE

This report submits to Council for adoption the 2017-2018 Sovereign Waters Lake Estate Special Charge Overall Plan.

BACKGROUND

On 30 March 2017 Council ended the Sovereign Waters Lake Special Charge on lake homeowners in order to address potential technical errors in the charge setting process. Unspent money quarantined in reserves for lake maintenance and repairs since 2011-2012 will be assessed to determine the appropriate amount to refund to ratepayers.

The new 2017-2018 Sovereign Waters Lake Estate Special Charge maintains Council's position that the maintenance of the lake should predominantly be funded by those who own rateable land that borders the lake perimeter wall, such land being specially benefited by Council's carrying out activities relating to the general maintenance of the lake.

ISSUES

Redland City has a number of canal and lake estates where residents enjoy water-front properties and in some cases private berths adjacent to their homes. The waterway in the lake estate requires regular upkeep and maintenance, which includes dredging. In 2017-2018 the cost of this maintenance will be partly covered under a special charge and paid by ratepayers who own rateable land that adjoins the perimeter wall of the lake. This means the majority of the cost of maintenance is borne by those who specially benefit from the work rather than the cost being subsidised by other ratepayers across the city.

OVERALL PLAN

The purpose of the new Sovereign Waters Lake Estate Special Charge (special charge) is to fund the service, facility or activity of works as further described below, in respect of the lake. Council will contribute 30 per cent of the total revenue, equating to \$15,506.

Description of service, facility, or activity

The activities which Council is to carry out in, or in respect of, the lake (as identified on map SWL Version 1) of the Sovereign Waters Lake Estate (the **estate**) are:

- monitoring state of, and (where identified as required) carrying out maintenance works, in respect of the lake
- environmental monitoring, namely, monitoring of lake water level, water quality, and perimeter walls
- cleaning of the lake
- dredging of lake and disposal of sediment.

(the **activities**)

The rateable land to which the special charge applies

The rateable land to which the special charge applies is described as all rateable land where such land borders the perimeter wall of Sovereign Waters lake, as identified on the benefited area map SWL Version 1 (and coloured dark blue).

The rateable land to which the special charge applies specially benefits from the activities to be carried out under the Overall Plan because:

- the dredging of the lake and wetland zones maintains the lake amenity and water quality of the lake
- maintaining the perimeter wall assists in retaining land to which the special charge applies
- monitoring the lake water level, water quality and perimeter walls assists in planning maintenance for the lake
- cleaning the lake safeguards the overall amenity of the land to which the special charge applies and the functionality of the water treatment systems
- the land to which the special charge applies and the owners and occupiers of that land are directly proximate to the lake and the associated special amenity of the lake's structural, recreational, social, health and visual elements.

Estimated cost of carrying out the Overall Plan

The estimated cost of carrying out the Overall Plan for 2017-2018 is \$463,546.

Estimated time for carrying out the Overall Plan

The estimated time for carrying out the Overall Plan is one year commencing 1 July 2017 and ending 30 June 2018.

STRATEGIC IMPLICATIONS**Legislative Requirements**

Section 94 of the *Local Government Act 2009* (Act) provides that local governments may levy a special rate or charge.

Section 92(3) of the Act describes a special rate or charge as being for services, facilities and activities that have a special association with particular land because:

- a) the land or its occupier—
 - i) specially benefits from the service, facility or activity; or

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

Section 94(2) of the *Local Government Regulation 2012* (Regulation) requires that a local government's resolution to levy special rates or charges must identify the rateable land to which the special rates or charges apply and the Overall Plan for the service, facility or activity to which the special rates or charges apply.

Section 94(3) of the Regulation sets out the information that must be included in an Overall plan.

Section 94(4) of the Regulation requires the local government to adopt the Overall Plan before, or at the same time as, the local government first resolves to levy the special rates or charges.

Section 94(6) of the Regulation requires that, if an Overall Plan is for more than one year, the local government is to also adopt an annual implementation plan for each year.

Section 94(7) of the Regulation sets out the information that must be included in an annual Implementation Plan adopted each financial year.

Section 94(9) of the Regulation enables a local government to at any time, by resolution, amend an Overall Plan or annual Implementation Plan.

Risk Management

Council has engaged external legal counsel to advise on the making of the new Sovereign Waters Lake Estate Special Charge.

Financial

The estimated cost of carrying out the Overall Plan for 2017-2018 is \$463,546.

The Sovereign Waters Lake Estate Special Charge will raise revenue of \$36,180.

Council will contribute 30 per cent of the total revenue, equating to \$15,506.

The shortfall for 2017-2018 in revenue to fund the Overall Plan is \$411,860. Consultation will be held with the wider Redlands community during 2017-2018 about the best way to manage the activities and that conversation will guide future decisions about funding contributions.

People

Nil impact expected.

Environmental

Nil impact expected.

Social

Nil impact expected.

Alignment with Council's Policy and Plans

This report aligns with Council's Corporate Plan 2015-2020 statement 8:

Inclusive and ethical governance: Deep engagement, quality leadership at all levels, transparent and accountable democratic processes and a spirit of partnership between the community and Council will enrich residents' participation in local decision-making to achieve the community's Redlands 2030 vision and goals.

CONSULTATION

- Councillors
- Executive Leadership Team
- Representatives from the City Infrastructure Group
- Financial Services officers
- Internal and external legal counsel.

OPTIONS

Option 1

Pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council resolves to adopt the Sovereign Waters Lake Estate Special Charge Overall Plan as follows:

- 1) Council will levy the Sovereign Waters Lake Estate Special Charge (special charge) for the purpose of funding the activities described in the Overall Plan.

The Sovereign Waters Lake Estate Special Charge will raise revenue of \$36,180. Council will contribute 30 per cent of the total revenue, equating to \$15,506.

The shortfall for 2017-2018 in revenue to fund the Overall Plan is \$411,860. Consultation will be held with the wider Redlands community during 2017-2018 about the best way to manage the activities and that conversation will guide future decisions about funding contributions.

- 2) The rateable land levied with the special charge specially benefits from the works to be carried out in the Overall Plan because:

- a) the dredging of the lake and wetland zones maintains the lake amenity and water quality of the lake
- b) maintaining the perimeter wall assists in retaining land to which the special charge applies
- c) monitoring the lake water level, water quality and perimeter walls assists in planning maintenance for the lake
- d) cleaning the lake safeguards the overall amenity of the land to which the special charge applies and the functionality of the water treatment systems
- e) the land to which the special charge applies and the owners and occupiers of that land are directly proximate to the lake and the associated special amenity of the lake's structural, recreational, social, health and visual elements.

- 3) The Overall Plan to which the special charge applies is as follows:

- a) the service, facility or activity to which the special charge applies is described as:
 - monitoring state of, and (where identified as required) carrying out maintenance works, in respect of the lake

- environmental monitoring, namely, monitoring of lake water level, water quality, and perimeter walls
 - cleaning of the lake
 - dredging of lake and disposal of sediment
- b) the rateable land to which the special charge applies is all rateable land that borders the lake perimeter wall identified on the benefited area map SWL Version 1 (and coloured dark blue)
- c) the estimated cost of carrying out the Overall Plan is \$463,546 for the 2017-2018 financial year
- d) the estimated time for carrying out the Overall Plan is one year commencing 1 July 2017 and ending 30 June 2018.

Option 2

Council resolves to request further information.

OFFICER'S RECOMMENDATION/ COUNCIL RESOLUTION

Moved by: Cr T Huges
Seconded by: Cr L Hewlett

Pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council resolves to adopt the Sovereign Waters Lake Estate Special Charge Overall Plan as follows:

- 1) Council will levy the Sovereign Waters Lake Estate Special Charge (special charge) for the purpose of funding the activities described in the Overall Plan.

The Sovereign Waters Lake Estate Special Charge will raise revenue of \$36,180. Council will contribute 30 per cent of the total revenue, equating to \$15,506.

The shortfall for 2017-2018 in revenue to fund the Overall Plan is \$411,860. Consultation will be held with the wider Redlands community during 2017-2018 about the best way to manage the activities and that conversation will guide future decisions about funding contributions.

- 2) The rateable land levied with the special charge specially benefits from the works to be carried out in the Overall Plan because:
- a) the dredging of the lake and wetland zones maintains the lake amenity and water quality of the lake
 - b) maintaining the perimeter wall assists in retaining land to which the special charge applies
 - c) monitoring the lake water level, water quality and perimeter walls assists in planning maintenance for the lake
 - d) cleaning the lake safeguards the overall amenity of the land to which the special charge applies and the functionality of the water treatment systems

e) the land to which the special charge applies and the owners and occupiers of that land are directly proximate to the lake and the associated special amenity of the lake's structural, recreational, social, health and visual elements.

3) The Overall Plan to which the special charge applies is as follows:

a) the service, facility or activity to which the special charge applies is described as:

- monitoring state of, and (where identified as required) carrying out maintenance works, in respect of the lake
- environmental monitoring, namely, monitoring of lake water level, water quality, and perimeter walls
- cleaning of the lake
- dredging of lake and disposal of sediment

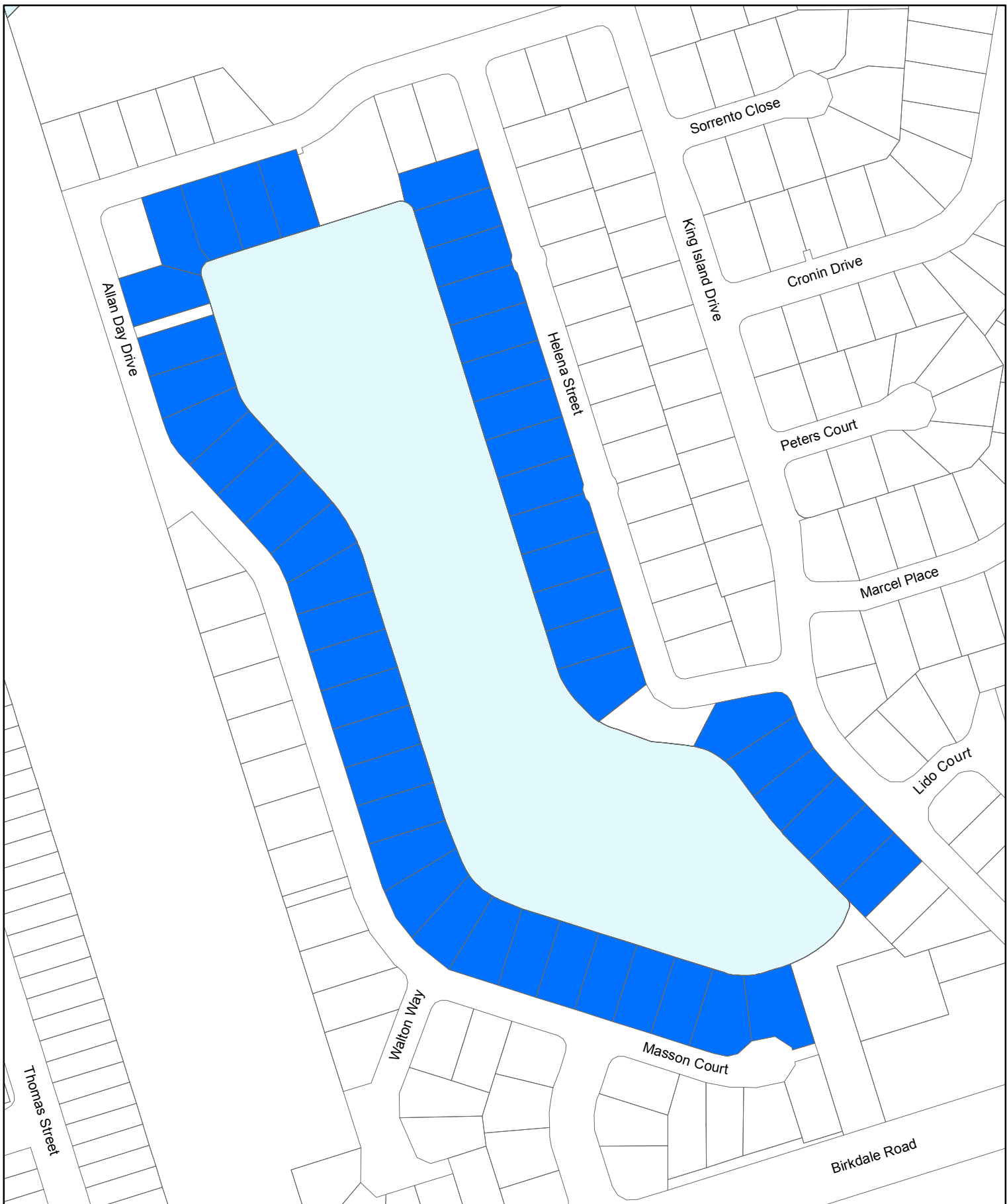
b) the rateable land to which the special charge applies is all rateable land that borders the lake perimeter wall identified on the benefited area map SWL Version 1 (and coloured dark blue)

c) the estimated cost of carrying out the Overall Plan is \$463,546 for the 2017-2018 financial year

d) the estimated time for carrying out the Overall Plan is one year commencing 1 July 2017 and ending 30 June 2018.

CARRIED (en bloc) 11/0

Crs Boglary, Mitchell, Gollè, Hewlett, Edwards, Elliott, Huges, Talty, Gleeson, Bishop and Williams voted FOR the motion.



BENEFIT AREA MAP
Map: SWL Version 1



1:2,500

0 25 50 75 100




Meters

Produced by
Spatial Business Intelligence
30 June 2017

Data correct at time of production 26 May 2017

5.6.7 AQUATIC PARADISE CANAL ESTATE SPECIAL CHARGE 2017-2018 OVERALL PLAN

Objective Reference:	A2376057 Reports and Attachments (Archive)
Attachment:	<u>Benefited Area Map APC Version 1</u>
Authorising Officer:	 Deborah Corbett-Hall Chief Financial Officer
Responsible Officer:	Bradley Salton Group Manager City Infrastructure, Acting
Report Author:	Noela Barton Finance Manager, Financial Operations

PURPOSE

This report submits to Council for adoption the 2017-2018 Aquatic Paradise Canal Estate Special Charge Overall Plan.

BACKGROUND

On 30 March 2017 Council ended the following special charges levied on canal homeowners in order to address potential technical errors in the charge setting process:

- Aquatic Paradise Marina Special Charge
- Aquatic Paradise Special Charge.

Unspent money quarantined in reserves for canal maintenance and repairs since 2011-12 will be assessed to determine the appropriate amount to refund to ratepayers.

The new 2017-2018 Aquatic Paradise Canal Estate Special Charge maintains Council's position that the maintenance of the canals should predominantly be funded by those who own rateable land within the estate, such land being specially benefited by Council's carrying out activities relating to the general maintenance of the canals.

ISSUES

Redland City has a number of canal and lake estates where residents enjoy water-front properties and, in some cases, private berths adjacent to their homes. The waterways in the canal estate require regular upkeep and maintenance, which includes dredging to clear the canals so boats can access Moreton Bay. In 2017-2018 the cost of this maintenance will be partly covered under a special charge to be paid by ratepayers who own rateable land in the canal estate. This means the majority of the cost of maintenance is borne by those who specially benefit from the work rather than the cost being subsidised by other ratepayers across the city.

OVERALL PLAN

The purpose of the new Aquatic Paradise Canal Estate Special Charge (special charge) is to fund the service, facility or activity of works, as further described below, in respect of the canals of the Aquatic Paradise canal estate. Council will contribute 30 per cent of the total revenue, equating to \$262,187.

Description of service, facility, or activity

The activities which Council is to carry out in, or in respect of, the canals (as identified on map APC Version 1) of the Aquatic Paradise canal estate (the **estate**) are:

- monitoring state of, and (where identified as required) carrying out maintenance works, including cleaning, for navigational aids
- removing stormwater silt
- planning of canal dredging
- dredging of canals in accordance with canal dredging planning
- monitoring state of, and (where identified as required) carrying out maintenance works for, revetment walls
- otherwise, maintaining (including monitoring of state of canals) and keeping clean the canals in accordance with section 121 of the *Coastal Protection and Management Act 1995*.

(the **activities**)

The rateable land to which the special charge applies

The rateable land to which the special charge applies is described as all rateable land in the estate, as identified on the benefited area map APC Version 1 (and coloured dark blue).

The rateable land to which the special charge applies specially benefits from the activities to be carried out under the Overall Plan because:

- a) the planning for dredging, and the dredging, of the canals keeps the canals of the estate navigable
- b) maintaining the revetment walls assists in retaining land to which the special charge applies
- c) monitoring the canals and revetment walls assists in planning maintenance and dredging activities to keep the canals navigable and assists in retaining land to which the special charge applies
- d) keeping the canals and navigational aids clean maintains the overall amenity of the land to which the special charges apply and the functionality of the canals
- e) the land to which the special charge applies and the owners and occupiers of that land are directly proximate to the canals and the associated special amenity of the canals' structural, recreational, social, health and visual elements.

Estimated cost of carrying out the Overall Plan

The estimated cost of carrying out the Overall Plan for 2017-2018 is \$1,663,507.

Estimated time for carrying out the Overall Plan

The estimated time for carrying out the Overall Plan is one year commencing 1 July 2017 and ending 30 June 2018.

STRATEGIC IMPLICATIONS

Legislative Requirements

Section 94 of the *Local Government Act 2009* (Act) provides that local governments may levy a special rate or charge.

Section 92(3) of the Act describes a special rate or charge as being for services, facilities and activities that have a special association with particular land because:

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

Section 94(2) of the *Local Government Regulation 2012* (Regulation) requires that a local government's resolution to levy special rates or charges must identify the rateable land to which the special rates or charges apply and the Overall Plan for the service, facility or activity to which the special rates or charges apply.

Section 94(3) of the Regulation sets out the information that must be included in an Overall Plan.

Section 94(4) of the Regulation requires the local government to adopt the Overall Plan before, or at the same time as, the local government first resolves to levy the special rates or charges.

Section 94(6) of the Regulation requires that, if an Overall Plan is for more than one year, the local government is to also adopt an annual implementation plan for each year.

Section 94(7) of the Regulation sets out the information that must be included in an annual implementation plan adopted each financial year.

Section 94(9) of the Regulation enables a local government to at any time, by resolution, amend an Overall Plan or annual implementation plan.

Risk Management

Council has engaged external legal counsel to advise on the making of the new Aquatic Paradise Canal Estate Special Charge.

Financial

The estimated cost of implementing the Overall Plan for 2017-2018 is \$1,663,507.

The Aquatic Paradise Canal Estate Special Charge will raise revenue of \$611,769. Council will contribute 30 per cent of the total revenue, equating to \$262,187.

The shortfall for 2017-2018 in revenue to fund the Overall Plan is \$789,551. Consultation will be held with the wider Redlands community during 2017-2018 about the best way to manage the activities and that conversation will guide future decisions about funding contributions.

People

Nil impact expected.

Environmental

Nil impact expected.

Social

Nil impact expected.

Alignment with Council's Policy and Plans

This report aligns with Council's Corporate Plan 2015-2020 statement 8:

Inclusive and ethical governance: Deep engagement, quality leadership at all levels, transparent and accountable democratic processes and a spirit of partnership between the community and Council will enrich residents' participation in local decision-making to achieve the community's Redlands 2030 vision and goals.

CONSULTATION

- Councillors
- Executive Leadership Team
- Representatives from the City Infrastructure Group
- Financial Services officers
- Internal and external legal counsel.

OPTIONS**Option 1**

Pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council resolves to adopt the Aquatic Paradise Canal Estate Overall Plan as follows:

- 1) Council will levy the Aquatic Paradise Canal Estate Special Charge (special charge) for the purpose of funding the activities described in the Overall Plan.

The Aquatic Paradise Canal Estate Special Charge will raise revenue of \$611,769. Council will contribute 30 per cent of the total revenue, equating to \$262,187.

The shortfall for 2017-2018 in revenue to fund the Overall Plan is \$789,551. Consultation will be held with the wider Redlands community during 2017-2018 about the best way to manage the activities and that conversation will guide future decisions about funding contributions.

- 2) The rateable land to which the special charge applies specially benefits from the activities to be carried out under the Overall Plan because:
 - a) the planning for dredging, and the dredging, of the canals keeps the canals of the estate navigable

- b) maintaining the revetment walls assists in retaining land to which the special charge applies
 - c) monitoring the canals and revetment walls assists in planning maintenance and dredging activities to keep the canals navigable and assists in retaining land to which the special charge applies
 - d) keeping the canals and navigational aids clean maintains the overall amenity of the land to which the special charges applies and the functionality of the canals
 - e) the land to which the special charge applies and the owners and occupiers of that land are directly proximate to the canals and the associated special amenity of the canals' structural, recreational, social, health and visual elements.
- 3) The Overall Plan to which the special charge applies is described as follows:
- a) the service, facility or activity to which the special charge applies:
 - monitoring state of, and (where identified as required) carrying out maintenance works, including cleaning, for navigational aids
 - removing stormwater silt
 - planning of canal dredging
 - dredging of canals in accordance with canal dredging planning
 - monitoring state of, and (where identified as required) carrying out maintenance works for, revetment walls
 - otherwise, maintaining (including monitoring of state of canals) and keeping clean the canals in accordance with section 121 of the *Coastal Protection and Management Act 1995*
 - b) the rateable land to which the special charge applies is described as all rateable land in the Aquatic Paradise estate identified on the benefited area map APC Version 1 (and coloured dark blue)
 - c) the estimated cost of carrying out the Overall Plan in 2017-2018 is \$1,663,507
 - d) the estimated time for carrying out the Overall Plan is one year commencing 1 July 2017 and ending 30 June 2018.

Option 2

That Council resolves to request further information.

OFFICER'S RECOMMENDATION/ COUNCIL RESOLUTION

Moved by: Cr T Huges
Seconded by: Cr L Hewlett

Pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council resolves to adopt the Aquatic Paradise Canal Estate Special Charge Overall Plan as follows:

-
- 1) Council will levy the Aquatic Paradise Canal Estate Special Charge (special charge) for the purpose of funding the activities described in the Overall Plan.

The Aquatic Paradise Canal Estate Special Charge will raise revenue of \$611,769. Council will contribute 30 per cent of the total revenue, equating to \$262,187.

The shortfall for 2017-2018 in revenue to fund the Overall Plan is \$789,551. Consultation will be held with the wider Redlands community during 2017-2018 about the best way to manage the activities and that conversation will guide future decisions about funding contributions.

- 2) The rateable land to which the special charge applies specially benefits from the activities to be carried out under the Overall Plan because:
- a) the planning for dredging, and the dredging, of the canals keeps the canals of the estate navigable
 - b) maintaining the revetment walls assists in retaining land to which the special charge applies
 - c) monitoring the canals and revetment walls assists in planning maintenance and dredging activities to keep the canals navigable and assists in retaining land to which the special charge applies
 - d) keeping the canals and navigational aids clean maintains the overall amenity of the land to which the special charges applies and the functionality of the canals
 - e) the land to which the special charge applies and the owners and occupiers of that land are directly proximate to the canals and the associated special amenity of the canals' structural, recreational, social, health and visual elements.
- 3) The Overall Plan to which the special charge applies is described as follows:
- a) the service, facility or activity to which the special charge applies:
 - monitoring state of, and (where identified as required) carrying out maintenance works, including cleaning, for navigational aids
 - removing stormwater silt
 - planning of canal dredging
 - Dredging of canals in accordance with canal dredging planning
 - monitoring state of, and (where identified as required) carrying out maintenance works for, revetment walls
 - otherwise, maintaining (including monitoring of state of canals) and keeping clean the canals in accordance with section 121 of the *Coastal Protection and Management Act 1995*
 - b) the rateable land to which the special charge applies is described as all rateable land in the Aquatic Paradise estate identified on the benefited area map APC Version 1 (and coloured dark blue)
 - c) the estimated cost of carrying out the Overall Plan in 2017-2018 is \$1,663,507
-

d) the estimated time for carrying out the Overall Plan is one year commencing 1 July 2017 and ending 30 June 2018.

CARRIED (en bloc) 11/0

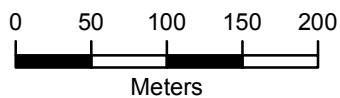
Crs Boglary, Mitchell, Gollè, Hewlett, Edwards, Elliott, Huges, Talty, Gleeson, Bishop and Williams voted FOR the motion.



BENEFIT AREA MAP
Map: APC Version 1




1:5,000



Produced by
Spatial Business Intelligence
30 June 2017

Data correct at time of production 26 May 2017

5.6.8 RABY BAY CANAL ESTATE SPECIAL CHARGE 2017-2018 OVERALL PLAN

Objective Reference:	A2376058 Reports and Attachments (Archives)
Attachment:	Benefited Area Map RBC version 1
Authorising Officer:	 Deborah Corbett-Hall Chief Financial Officer
Responsible Officer:	Bradley Salton Group Manager City Infrastructure, Acting
Report Author:	Noela Barton Finance Manager, Financial Operations

PURPOSE

This report submits to Council for adoption the 2017-2018 Raby Bay Canal Estate Special Charge Overall Plan.

BACKGROUND

On 30 March 2017 Council ended the following special charges levied on canal homeowners in order to address potential technical errors in the charge setting process:

- Raby Bay Marina Special Charge
- Raby Bay Tidal Works (Non Community Title Scheme) Special Charge
- Raby Bay Tidal Works (Community Title Scheme) Special Charge.

Unspent money quarantined in reserves for canal maintenance and repairs since 2011-2012 will be assessed to determine the appropriate amount to refund to ratepayers.

The new 2017-2018 Raby Bay Canal Estate Special Charge maintains Council's position that the maintenance of the canals should predominantly be funded by those who own rateable land within the estate that abuts a canal, revetment wall, such land being specially benefited by Council's carrying out the activities relating to the general maintenance of the canals.

ISSUES

Redland City has a number of canal and lake estates where residents enjoy water-front properties and in some cases private berths adjacent to their homes. The waterways in the canal estate require regular upkeep and maintenance. This includes work on more than 20 kilometres of revetment walls, as well as regular dredging to clear the canals so boats can access Moreton Bay. In 2017-2018 the cost of this maintenance will be partly covered under a special charge to be paid by ratepayers who own rateable land that abuts a canal revetment wall in the canal estate. This means the majority of the cost of maintenance is borne by those who specially benefit from the work rather than the cost being subsidised by other ratepayers across the city.

OVERALL PLAN

The purpose of the new Raby Bay Canal Estate Special Charge (special charge) is to fund the service, facility or activity of works, as further described below, in respect of the canals of the Raby Bay canal estate. Council will contribute 20 per cent of the total revenue, equating to \$560,730.

Description of service, facility, or activity

The activities which Council is to carry out in, or in respect of, the canals (as identified on map RBC Version 1) of the Raby Bay canal estate (the **estate**) are:

- monitoring state of, and (where renewal is identified as required) renewing, beacon piles
- monitoring state of, and (where identified as required) carrying out maintenance works for, revetment walls
- without limiting the foregoing:
 - a. stabilising revetment wall(s) at 5 Binnacle Close to 24 Anchorage Drive
 - b. upgrading revetment wall at 19 Seacrest Court
 - c. upgrading revetment wall at 37 Piermont Place
- monitoring of, and (where replacement is identified as required) replacing, rock armouring
- engaging consultants for project management work associated to the Raby Bay repair trial
- otherwise, maintaining (including monitoring of state of canals) and keeping clean the canals in accordance with section 121 of the *Coastal Protection and Management Act 1995*.

(the **activities**)

The rateable land to which the special charge applies

The rateable land to which the special charge applies is described as all rateable land in the estate where such land abuts a canal, as identified on the benefited area map RBC Version 1 (and coloured dark blue).

The rateable land to which the special charge applies specially benefits from the activities to be carried out under the Overall Plan because:

- a) maintaining the revetment walls assists in retaining land to which the special charge applies
- b) monitoring the canals, beacon piles, rock armouring, and revetment walls assists in planning maintenance and dredging activities to keep the canals navigable and assists in retaining land to which the special charge applies
- c) keeping the canals and navigational aids clean maintains the overall amenity of the land to which the special charge applies and the functionality of the canals
- d) the land to which the special charge applies and the owners and occupiers of that land are directly proximate to the canals and the associated special amenity of the canals' structural, recreational, social, health and visual elements.

Estimated cost of carrying out the Overall Plan

The estimated cost of carrying out the Overall Plan for 2017-2018 is \$4,330,104.

Estimated time for carrying out the Overall Plan

The estimated time for carrying out the Overall Plan is one year commencing 1 July 2017 and ending 30 June 2018.

STRATEGIC IMPLICATIONS

Legislative Requirements

Section 94 of the *Local Government Act 2009* (Act) provides that local governments may levy a special rate or charge.

Section 92(3) of the Act describes a special rate or charge as being for services, facilities and activities that have a special association with particular land because:

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

Section 94(2) of the *Local Government Regulation 2012* (Regulation) requires that a local government's resolution to levy special rates or charges must identify the rateable land to which the special rates or charges apply and the Overall Plan for the service, facility or activity to which the special rates or charges apply.

Section 94(3) of the Regulation sets out the information that must be included in an overall plan.

Section 94(4) of the Regulation requires the local government to adopt the Overall Plan before, or at the same time as, the local government first resolves to levy the special rates or charges.

Section 94(6) of the Regulation requires that if an Overall Plan is for more than one year, the local government is to also adopt an annual implementation plan for each year.

Section 94(7) of the Regulation sets out the information that must be included in an annual implementation plan adopted each financial year.

Section 94(9) of the Regulation enables a local government to at any time, by resolution, amend an Overall Plan or annual implementation plan.

Risk Management

Council has engaged external legal counsel to advise on the making of the new Raby Bay Canal Estate Special Charge.

Financial

The estimated cost of carrying out the Overall Plan for 2017-2018 is \$4,330,104.

The Raby Bay Canal Estate Special Charge will raise revenue of \$2,242,921. Council will contribute 20 per cent of the total revenue, equating to \$560,730.

The shortfall for 2017-2018 in revenue to fund the Overall Plan is \$1,526,453. Consultation will be held with the wider Redlands community during 2017-2018 about the best way to manage the activities and that conversation will guide future decisions about funding contributions.

People

Nil impact expected.

Environmental

Nil impact expected.

Social

Nil impact expected.

Alignment with Council's Policy and Plans

This report aligns with Council's Corporate Plan 2015-2020 statement 8:

Inclusive and ethical governance: Deep engagement, quality leadership at all levels, transparent and accountable democratic processes and a spirit of partnership between the community and Council will enrich residents' participation in local decision-making to achieve the community's Redlands 2030 vision and goals.

CONSULTATION

- Councillors
- Executive Leadership Team
- Representatives from the City Infrastructure Group
- Financial Services officers
- Internal and external legal counsel.

OPTIONS**Option 1**

Pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council resolves to adopt the Raby Bay Canal Estate Special Charge Overall Plan as follows:

- 1) Council will levy the Raby Bay Canal Estate Special Charge (special charge) for the purpose of funding the activities described in the Overall Plan.

The Raby Bay Canal Estate Special Charge will raise revenue of \$2,242,921. Council will contribute 20 per cent of the total revenue, equating to \$560,730.

The shortfall for 2017-2018 in revenue to fund the Overall Plan is \$1,526,453. Consultation will be held with the wider Redlands community during 2017-2018 about the best way to manage the activities and that conversation will guide future decisions about funding contributions.

- 2) The rateable land levied with the special charge specially benefits from the works to be carried out in the Overall Plan because:
 - a) maintaining the revetment walls assists in retaining land to which the special charge applies

-
- b) monitoring the canals, beacon piles, rock armouring, and revetment walls assists in planning maintenance and dredging activities to keep the canals navigable and assists in retaining land to which the special charge applies
 - c) keeping the canals and navigational aids clean maintains the overall amenity of the land to which the special charges applies and the functionality of the canals
 - d) the land to which the special charge applies and the owners and occupiers of that land are directly proximate to the canals and the associated special amenity of the canals' structural, recreational, social, health and visual elements.
- 3) The Overall Plan to which the special charge applies is described as follows:
- a) the service, facility or activity to which the special charge applies:
 - monitoring state of, and (where renewal is identified as required) renewing, beacon piles
 - monitoring state of, and (where identified as required) carrying out maintenance works for, revetment walls
 - without limiting the foregoing:
 - stabilising revetment wall(s) at 5 Binnacle Close to 24 Anchorage Drive
 - upgrading revetment wall at 19 Seacrest Court
 - upgrading revetment wall at 37 Piermont Place
 - monitoring of, and (where replacement is identified as required) replacing, rock armouring
 - engaging consultants for project management work associated to the Raby Bay repair trial
 - otherwise, maintaining (including monitoring of state of canals) and keeping clean the canals in accordance with section 121 of the *Coastal Protection and Management Act 1995*
 - b) the rateable land to which the special charge applies is all rateable land that abuts a canal revetment wall identified in the benefited area map reference RBC Version 1 (and coloured dark blue)
 - c) the estimated cost of implementing the Overall Plan for 2017-2018 is \$4,330,104
 - d) the estimated time for implementing the Overall Plan is one year commencing 1 July 2017 and ending 30 June 2018.

Option 2

Council resolves to request further information.

**OFFICER'S RECOMMENDATION/
COUNCIL RESOLUTION**

Moved by: Cr T Huges
Seconded by: Cr L Hewlett

Pursuant to section 94 of the *Local Government Act 2009* and section 94 of the *Local Government Regulation 2012*, Council resolves to adopt the Raby Bay Canal Estate Special Charge Overall Plan as follows:

- 1) Council will levy the Raby Bay Canal Estate Special Charge (special charge) for the purpose of funding the activities described in the Overall Plan.

The Raby Bay Canal Estate Special Charge will raise revenue of \$2,242,921. Council will contribute 20 per cent of the total revenue, equating to \$560,730.

The shortfall for 2017-2018 in revenue to fund the Overall Plan is \$1,526,453. Consultation will be held with the wider Redlands community during 2017-2018 about the best way to manage the canal works and that conversation will guide future decisions about funding contributions.

- 2) The rateable land levied with the special charge specially benefits from the works to be carried out in the Overall Plan because:

- a) maintaining the revetment walls assists in retaining land to which the special charge applies
- b) monitoring the canals, beacon piles, rock armouring, and revetment walls assists in planning maintenance and dredging activities to keep the canals navigable and assists in retaining land to which the special charge applies
- c) keeping the canals and navigational aids clean maintains the overall amenity of the land to which the special charges applies and the functionality of the canals
- d) the land to which the special charge applies and the owners and occupiers of that land are directly proximate to the canals and the associated special amenity of the canals' structural, recreational, social, health and visual elements.

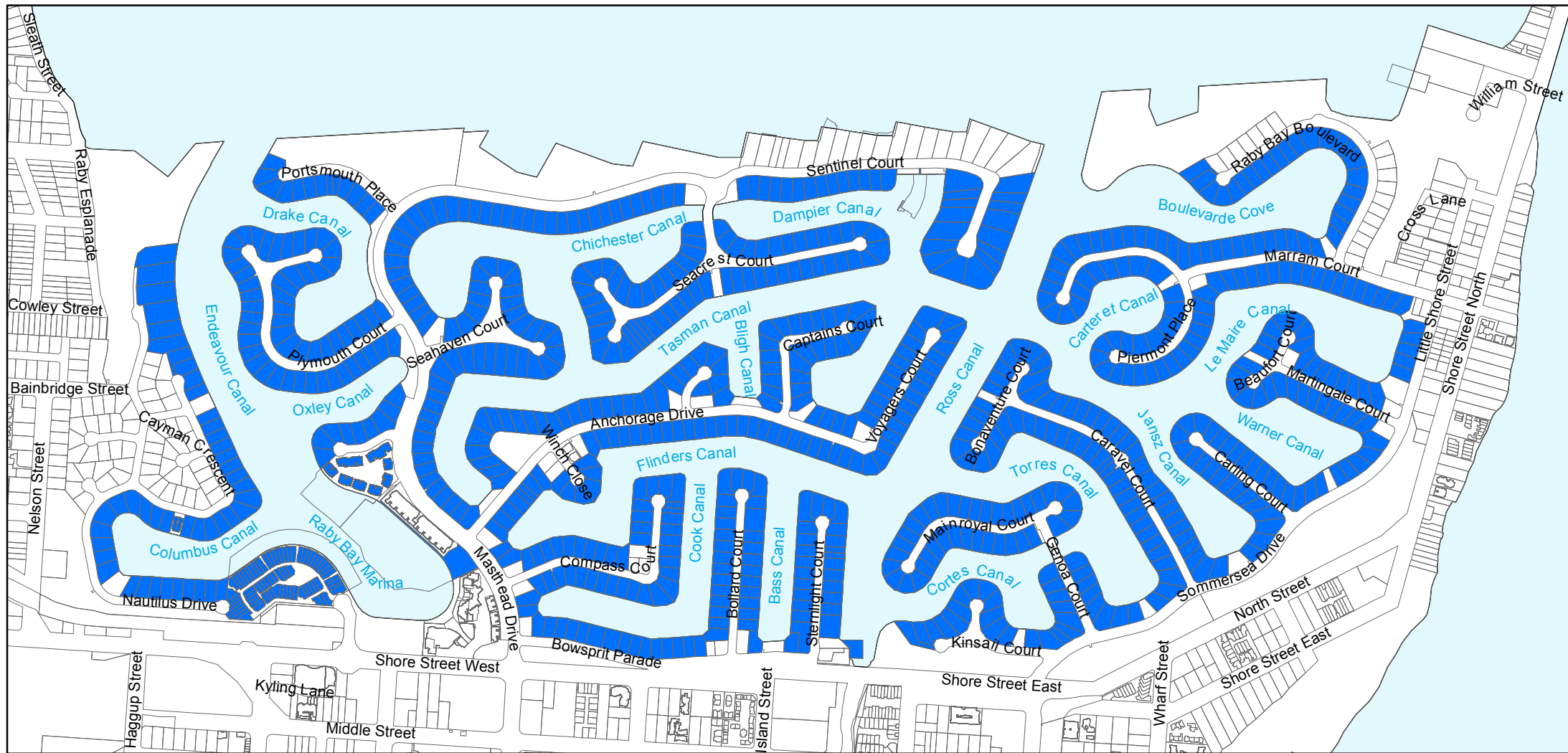
- 3) The Overall Plan to which the special charge applies is described as follows:

- a) the service, facility or activity to which the special charge applies:
 - monitoring state of, and (where renewal is identified as required) renewing, beacon piles
 - monitoring state of, and (where identified as required) carrying out maintenance works for, revetment walls
 - without limiting the foregoing:
 - stabilising revetment wall(s) at 5 Binnacle Close to 24 Anchorage Drive
 - upgrading revetment wall at 19 Seacrest Court

- upgrading revetment wall at 37 Piermont Place
 - monitoring of, and (where replacement is identified as required) replacing, rock armouring
 - engaging consultants for project management work associated to the Raby Bay repair trial
 - otherwise, maintaining (including monitoring of state of canals) and keeping clean the canals in accordance with section 121 of the *Coastal Protection and Management Act 1995*
- b) the rateable land to which the special charge applies is all rateable land that abuts a canal revetment wall identified in the benefited area map reference RBC Version 1 (and coloured dark blue).
- c) the estimated cost of carrying out the Overall Plan for 2017-2018 is \$4,330,104.
- d) the estimated time for carrying out the Overall Plan is one year commencing 1 July 2017 and ending 30 June 2018.

CARRIED (en bloc) 11/0

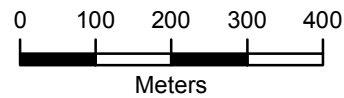
Crs Boglary, Mitchell, Gollè, Hewlett, Edwards, Elliott, Huges, Talty, Gleeson, Bishop and Williams voted FOR the motion.



BENEFIT AREA MAP
Map: RBC Version 1



1:10,000

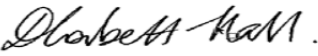


Produced by
Spatial Business Intelligence
30 June 2017

Data correct at time of production 26 May 2017

**5.6.9 SOUTHERN MORETON BAY ISLANDS TRANSLINK OPERATIONS
SPECIAL CHARGE 2017-2018 AMENDED OVERALL PLAN AND ANNUAL
IMPLEMENTATION PLAN**

Objective Reference: A2381184
Reports and Attachments (Archives)

Authorising Officer: 
Deborah Corbett-Hall
Chief Financial Officer

Responsible Officer: Bradley Salton
Group Manager City Infrastructure, Acting

Author: Noela Barton
Finance Manager, Financial Operations

PURPOSE

This report presents an amended Overall Plan for the Southern Moreton Bay Islands TransLink Operations Special Charge and its associated annual implementation plan to Council for adoption.

BACKGROUND

19 June 2013 – Council resolved to raise a special charge in the annual budget for 2013-2014 to fund the contribution agreed to under the Funding Agreement executed 18 December 2012 between Redland City Council and the State of Queensland (represented by the Department of Transport and Main Roads) for ferry operations to the Southern Moreton Bay Islands to 31 December 2015.

27 June 2013 – Council adopted the Southern Moreton Bay Islands TransLink Operations Special Charge Overall Plan and the 2013-2014 Annual Implementation Plan.

26 June 2014 – Council adopted the 2014-2015 Southern Moreton Bay Islands TransLink Operations Special Charge annual implementation plan.

10 December 2015 – Renewal of the Funding Agreement between the State of Queensland (represented by the Department of Transport and Main Roads) and Redland City Council was executed, extending ferry operations to 31 December 2018.

14 July 2016 – Council adopted:

- an amended Overall Plan for the Southern Moreton Bay Islands TransLink Operations Special Charge to extend the funding agreement until 31 December 2018
- Southern Moreton Bay Islands TransLink Operations Special Charge 2016-2017 Annual Implementation Plan.

ISSUES

The State of Queensland (the State) and Redland City Council (RCC) agree that each party respectively wishes to promote and improve public transport to all communities in Redland City. Both are committed to the staged extension of public transport services between Weinam Creek and the Southern Moreton Bay Islands (SMBI) to reduce the costs of living and broaden the economic benefits to these Islands.

On 18 December 2012, RCC entered into a Funding Agreement with the State for TransLink to provide ferry operations between Weinam Creek, Karragarra, Lamb, Macleay, Perulpa and Russell Islands for a trial period through to 31 December 2015, which was referred to as the Southern Moreton Bay Islands Transport Operations trial (SMBI Transport Operations trial) that provides public transport services between the stated points.

On 10 December 2015, RCC executed a new Funding Agreement taking effect 1 January 2016 with the State extending ferry operations to 31 December 2018.

Special rates and charges are for services, facilities and activities that have a special association with particular rateable land. Council has established the activity of Council's funding of the ferry operations according to Council's contribution under the Funding Agreement has a special association to the rateable land to which the Southern Moreton Bay Islands TransLink Operations Special Charge applies. This is because that land or its occupier will specially benefit from Council's activity of (partially) funding the SMBI Transport Operations trial which extends public transport services and broadens economic benefits to the SMBI.

The State agrees that funds raised under the SMBI TransLink Operations Special Charge will be used only for the purpose of providing the State Services and the Ticketing Services identified in the amended Overall Plan.

The special charge levy is quarantined in a reserve account for financial transparency.

OVERALL PLAN (AS AMENDED)

Council amends the Overall Plan for the Southern Moreton Bay Islands TransLink Operations Special Charge in accordance with section 94 of the *Local Government Regulation 2012* as follows.

Description of service, facility, or activity

The description of the service, facility or activity is amended and now described as follows:

In accordance with clause 4 of the Funding Agreement for Ferry Operations to the SMBI, as renewed on 10 December 2015, Council's payment of its annual funding amount under that agreement to the State.

Additional information

For its part, the State has agreed to use Council's annual funding amount under the Funding Agreement for the purpose of providing ticketing and State services.

Ticketing services includes all services necessary to provide Go Card including, but not limited to, the provision and maintenance of the ticketing hardware system and includes the trial of ticketing integration of the SMBI Service into the TransLink mass transit area.

State services include:

- SMBI ferry routes between Weinam Creek Karragarra, Lamb, Macleay, Perulpa and Russell Islands to be known as a Translink route;
- integration of the SMBI route into the TransLink mass transit network. This includes the utilisation of a single integrated ticket for travel across the Translink network in South East Queensland and access to related products and benefits from 1 January 2016;
- inter-island travel between SMBI free of charge for island resident passengers utilising a paper ticket;
- all ancillary and incidental activities to procure, provide, manage and promote the service, including representation at the steering committee.

The rateable land to which the special charge applies

The rateable land to which the special charge applies is all rateable land on the Southern Moreton Bay Islands of Karragarra, Lamb, Macleay, Perulpa and Russell Islands, excluding rateable land categorised for differential general rate purposes as rating category 10.

The estimated cost for carrying out the Overall Plan

The estimated cost for carrying out the Overall Plan (as amended) is:

- \$950,000 in 2017-2018
- \$475,000 in 2018-2019

The estimated time for carrying out the Overall Plan

The estimated time for carrying out the Overall Plan (as amended) is from 1 July 2013 ending on 31 December 2018.

ANNUAL IMPLEMENTATION PLAN (2017-2018 FINANCIAL YEAR)

The annual implementation plan is made in accordance with section 94(7) of the *Local Government Regulation 2012*.

The actions to be carried out under this plan are as follows:

Council will undertake the action of paying its contribution payable to the State under the Funding Agreement for the 2017-2018 financial year in the sum of \$950,000.

Additional information

The SMBI TransLink Operations Special Charge (Special Charge) for 2017-2018 will be \$89.00, which will be levied on a quarterly basis in the months of July, October, January and April. The charge will be levied on a per property basis. It will be identified on the rate notice as the 'SMBI TransLink Operations Special Charge'.

There are 10,672 parcels of rateable land that will be levied with the special charge. The total revenue raised by the special charge in 2017-2018 is estimated at \$950,000.

\$950,000 will be paid by Council to the State to meet the ongoing cost of funding the Southern Moreton Bay Islands Transport Operations trial (as stated in the Annual Implementation Plan).

Expenditure for 2017-2018 will be \$950,000 (excluding GST) pro-rata quarterly in arrears within 28 days of the due date for the payment of Redland City Council rates for the Southern Moreton Bay Island areas of Karragarra, Lamb, Macleay, Perulpa and Russell Islands.

STRATEGIC IMPLICATIONS

Legislative Requirements

Section 94 of the *Local Government Act 2009* (Act) provides that local governments may levy a special rate or charge.

Section 92(3) of the Act describes a special rate or charge as being for services, facilities and activities that have a special association with particular land because:

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

Section 94(2) of the *Local Government Regulation 2012* (Regulation) requires that a local government's resolution to levy special rates or charges must identify the rateable land to which the special rates or charges apply and the Overall Plan for the service, facility or activity to which the special rates or charges apply.

Section 94(3) of the Regulation sets out the information that must be included in an Overall Plan.

Section 94(4) of the Regulation requires the local government to adopt the Overall Plan before, or at the same time as, the local government first resolves to levy the special rates or charges.

Section 94(6) of the Regulation requires that, if an Overall Plan is for more than 1 year, the local government is to also adopt an annual Implementation Plan for each year.

Section 94(7) of the Regulation sets out the information that must be included in an annual implementation plan adopted each financial year.

Section 94(9) of the Regulation enables a local government to at any time, by resolution, amend an Overall Plan or annual Implementation Plan.

Risk Management

The adoption of a special charge for the payment of the financial obligations under the Funding Agreement will provide transparency for the SMBI residents and ratepayers in the benefited area regarding the purpose of the funds collected.

Financial

It is proposed the Special Charge will be set at \$89.00 for 2017-2018 and charged on a per property basis. The Special Charge is quarantined in a reserve account for financial transparency.

The amount of the Special Charge has been determined by apportioning an equal share of the payment across the Southern Moreton Bay Island rateable properties, excluding rateable land categorised for the purposes of the differential general rate as rating category 10.

The annual implementation plan is the payment of the annual funding amount of the service pursuant to the agreement between the Council and the State of Queensland (represented by the Department of Transport and Main Roads) for the provision of the service. The amount for 2017-2018 is \$950,000.

People

Nil impact expected as the purpose of the report is to present an amended Overall Plan and annual implementation plan for the Special Charge.

Environmental

Nil impact expected as the purpose of the report is to present an amended Overall Plan and annual implementation plan for the Special Charge.

Social

Nil impact expected as the purpose of the report is to present an amended Overall Plan and annual implementation plan for the Special Charge.

Alignment with Council's Policy and Plans

This report aligns with Council's Corporate Plan 2015-2020 key outcomes:

2. Green Living

2.5 Transport planning reflects a desire to maximise economic, environmental and liveability outcomes through quality road design, public transport, pedestrian and cycling strategies.

6. Supportive and vibrant economy

6.1 Council supports infrastructure that encourages business and tourism growth, education, training and strong partnerships between Council and other agencies.

CONSULTATION

- Councillors
- Executive Leadership Team
- Senior management of City Infrastructure
- Financial Services officers

OPTIONS

Option 1

That Council resolves to:

1. Adopt the amended Overall Plan for the Southern Moreton Bay Islands TransLink Operations Special Charge; and
2. Adopt the 2017-2018 Southern Moreton Bay Islands TransLink Operations Special Charge annual implementation plan.

Option 2

That Council resolves to request further information.

**OFFICER'S RECOMMENDATION/
COUNCIL RESOLUTION**

Moved by: Cr T Huges
Seconded by: Cr L Hewlett

That Council resolves to:

1. Adopt the amended Overall Plan for the Southern Moreton Bay Islands TransLink Operations Special Charge; and
2. Adopt the 2017-2018 Southern Moreton Bay Islands TransLink Operations Special Charge annual implementation plan.


CARRIED (en bloc) 11/0

Crs Boglary, Mitchell, Gollè, Hewlett, Edwards, Elliott, Huges, Talty, Gleeson, Bishop and Williams voted FOR the motion.

5.6.10 RURAL FIRE BRIGADE SPECIAL CHARGE 2017-2018 OVERALL PLAN

Objective Reference: A2371390
Reports and Attachments (Archives)

Attachment: [SMBI Rural Fire Brigade 2017-2018](#)

Authorising/Responsible Officer: 
Deborah Corbett-Hall
Chief Financial Officer

Report Author: Noela Barton
Finance Manager, Financial Operations

PURPOSE

To submit to Council for adoption the Rural Fire Brigade Special Charge Overall Plan for the 2017-2018 financial year.

BACKGROUND

Since 2015-2016 Council has levied a Rural Fire Brigade Special Charge (Special Charge). The funds are passed to the Southern Moreton Bay Islands Local Area Finance Committee (LAFC) which is responsible for disbursement of the funds to the Island brigades based on each Island brigades' budget, and on a needs basis.

The LAFC comprises a representative from Queensland Fire and Emergency Services (QFES), a nominee from each Island brigade and a representative from Council.

OVERALL PLAN

A rural fire service is provided in areas where there is no urban fire service and it is fully staffed by volunteers from the community. In the 2017-2018 financial year, the Special Charge will be levied on ratepayers of identified rateable land on Karragarra, Lamb, Macleay, Perulpa and Russell Islands to contribute funding to the rural fire service.

In July 2016 the Commissioner of QFES advised Council that QFES would fund the fuel and vehicle maintenance for brigades to improve their capability to undertake their duties serving the community. Council was requested to maintain the special charge at the current rate. Therefore, the 2017-2018 annual budget supplied by QFES for the Island brigades that is attached to this report is indicative only.

Description of service, facility, or activity

The **activity** which Council is to carry out is the contribution of funds to Island rural fire brigades in circumstances where such funds are distributed to the LAFC so that the LAFC may disburse those funds as contributions to Island rural fire brigades, which brigades provide the following services (among others):

- responding to the outbreak of fires
 - working in conjunction with Rural Operations staff from QFES undertaking a range of planning and preparation activities throughout the year to ensure communities are prepared for the fire season, including hazard reduction burns
-

- controlling the use of fire by providing authorised Fire Wardens to manage permits to light fires
- allowing brigade members to engage in delivering community education and awareness on fire behaviour and prevention.

The rateable land to which the special charge applies

The rateable land to which the Special Charge applies is all rateable land on Karragarra, Lamb, Macleay, Perulpa and Russell Islands excluding rateable land that is included in rating category 10 for the purposes of levying a differential general rate. Land to which the Special Charge applies receives a special benefit from the provision of the activity because the activity funds the provision of a rural fire service to that land and for which a rural fire service would not otherwise be available.

The estimated cost of carrying out the overall plan is \$240,680.

For the 2017-2018 financial year the Special Charge is \$20.00 per annum per lot of rateable land to which the Special Charge applies.

The Special Charge of \$20.00 will be levied on a quarterly basis in the months of July, October, January and April.

Estimated time for carrying out the overall plan

The estimated time for carrying out the overall plan is 1 year, ending on 30 June 2018.

STRATEGIC IMPLICATIONS

Legislative Requirements

Section 128A of the *Fire and Emergency Services Act 1990* states that a local government may make and levy special rates and charges and contribute the amounts raised to the rural fire brigades.

Section 91 of the *Local Government Act 2009* (LGA) states that rates and charges are levies that a local government imposes on land and for a service, facility or activity that is supplied or undertaken by the local government or by someone on behalf of the local government.

Section 94(1) of the LGA states that a local government may decide to levy a special rate or charge.

Section 94(2) of the *Local Government Regulation 2012* (Regulation) requires that where a local government decides to levy special rates or charges, the resolution must identify the land to which the special rates or charges apply and the overall plan for the service, facility or activity.

The effect of section 94(6) of the Regulation is that if an overall plan is for no more than one year there is no requirement to also adopt an Annual Implementation Plan.

Section 96 of the Regulation requires that, if an overall plan is implemented and not all the funds levied are spent by the end of the overall plan, the funds must be paid back to the current owners of the rateable land on which the special rates or charges were levied as soon as is practicable. There is no requirement to return any unspent charges from the Special Charge, provided Council has discharged its duty by providing (in the manner stated) the revenue raised to each rural fire brigade in each financial year they were imposed. Council discharges its duty for the time limit for

carrying out the overall plan by monthly payment of all revenue collected from the Special Charge to the LAFC.

Risk Management

Council annually reviews special charges during the budget process. For the 2017-2018 financial year Council has established a position that it will support the LAFC by raising revenue through a special charge in order for the Island brigades to continue to provide an essential service to the local community.

Financial

The levy proposed for the 2017-2018 financial year has been set in consultation with Council and the QFES representative, Wayne Waltisbuhl, Regional Manager Rural Operations.

Based on the number of rateable lots (12,034) it is forecast that \$240,680 will be raised in the 2017-2018 financial year.

People

Nil impact expected.

Environmental

The Special Charge supports the Island brigades in providing an essential service to their local communities. The activities undertaken by the brigades' members include responding to the outbreak of fires within their local area and in surrounding areas in support of other rural fire brigades and emergency service workers.

The brigades work in conjunction with Rural Operations staff from QFES undertaking a range of planning and preparation activities throughout the year to ensure communities are prepared for the fire season, which includes hazard reduction burns. They control the use of fire by providing authorised Fire Wardens to manage permits to light fires. Brigade members also engage in delivering community education and awareness on fire behaviour and prevention.

Social

Nil impact expected.

Alignment with Council's Policy and Plans

Alignment to Council's Corporate Plan 2015-2020

7. Strong and connected communities

7.5 The community's preparedness for disasters is improved through community education, training and strong partnerships between Council and other agencies.

CONSULTATION

- Representatives of QFES
- Councillors
- Executive Leadership Team

OPTIONS**Option 1**

That Council resolves to:

1. Adopt the Overall Plan described in this report for the Rural Fire Brigade Special Charge for the 2017-2018 financial year; and
2. Fix the Rural Fire Brigade Special Charge for the 2017-2018 financial year at \$20.00 per annum to be charged on a per lot basis on all rateable land on Karragarra, Lamb, Macleay, Perulpa and Russell Islands excluding rateable land that is included in rating category 10 for the purposes of levying a differential general rate.

Option 2

That Council resolves not to raise a Rural Fire Brigade Special Charge for the 2017-2018 financial year, noting that without these funds the Island brigades will be unable to provide a rural fire service for the Islands.

**OFFICER'S RECOMMENDATION/
COUNCIL RESOLUTION**

Moved by: Cr T Huges
Seconded by: Cr L Hewlett

That Council resolves to:

1. Adopt the Overall Plan described in this report for the Rural Fire Brigade Special Charge for the 2017-2018 financial year; and
2. Fix the Rural Fire Brigade Special Charge for the 2017-2018 financial year at \$20.00 per annum to be charged on a per lot basis on all rateable land on Karragarra, Lamb, Macleay, Perulpa and Russell Islands excluding rateable land that is included in rating category 10 for the purposes of levying a differential general rate.

CARRIED (en bloc) 11/0

Crs Boglary, Mitchell, Gollè, Hewlett, Edwards, Elliott, Huges, Talty, Gleeson, Bishop and Williams voted FOR the motion.

SOUTHERN MORETON ISLAND L AFC 2017 - 2018	Rateable Properties	Brigade Classification	Number of Appliances	Number of Slip-on units or Trailers	Number of Stations	Number of Incidents last year (Jan - Dec)	Area serviced by the Brigade (Sq Km)		Total Station Operation Costs	Total Vehicle Operating Costs	Total Equipment Operating Costs	Total Personal Protective Equipment Costs	Total Public Relations Costs	Total Training Costs	Total Minor Equipment Costs	Total Administration Costs	Total Operating Costs	Bank Balance Operations AC	Total funds required for Operations	Total Vehicle Acquisition	Total Station Construction	Total Station Furniture and Storage	Total Capital Expenditure 2016 - 2017	Total funds required for Annually for capital works.	Total Funds Required 2016 - 2017 FY	Rates per property	TOTAL Collected for L AFC
Karragarra Island	272	Village	1	1	1	1		\$4,900.00	\$3,300.00	\$1,700.00	\$1,100.00	\$460.00	\$1,960.00	\$363.00	\$2,015.00	\$15,798.00	\$5,000.00	\$10,798.00				\$0.00	\$0.00	\$10,798.00	\$20.00	\$5,440.00	
Macleay Island	3772	iZone	4	0	1	6		\$23,000.00	\$3,164.00	\$3,600.00	\$700.00	\$1,200.00	\$7,600.00	\$657.00	\$4,580.00	\$44,501.00	\$10,000.00	\$34,501.00	\$30,000.00			\$30,000.00	\$30,000.00	\$64,501.00	\$20.00	\$75,440.00	
Lamb Island	763	Village	1	0	1	1		\$6,095.00	\$2,897.00			\$900.00	\$445.00	\$1,500.00	\$1,678.00	\$13,515.00	\$5,000.00	\$8,515.00		\$70,000.00		\$70,000.00	\$100,000.00	\$108,515.00	\$20.00	\$15,260.00	
Russell Island	7475	iZone	3	0	1	15		\$6,631.91	\$4,064.87	\$5,698.46	\$4,095.38	\$2,000.00	\$4,690.43	\$1,500.00	\$6,042.98	\$34,724.03	\$15,000.00	\$19,724.03	\$30,000.00			\$30,000.00	\$30,000.00	\$49,724.03	\$20.00	\$149,500.00	
																\$108,538.03		\$73,538.03				\$130,000.00	\$160,000.00	\$203,538.03		\$245,640.00	
Average								\$10,156.73	\$3,356.47	\$3,666.15	\$1,965.13	\$1,140.00	\$3,673.86	\$1,005.00	\$3,579.00	\$43,415.21											
Total	12282							\$40,626.91	\$13,425.87	\$10,998.46	\$5,895.38	\$4,560.00	\$14,695.43	\$4,020.00	\$14,315.98	\$108,538.03	\$35,000.00	\$73,538.03					\$130,000.00	\$203,538.03			



6 COUNCILLOR BUDGET STATEMENTS

https://www.redland.qld.gov.au/meetings/meeting/101/2017_council_meeting_minutes_and_agendas

7 MEETING CLOSURE

There being no further business, the Mayor declared the meeting closed at 11.00am.

Signature of Chairperson: _____

Confirmation date: _____