



Redland
CITY COUNCIL

MINUTES

SPECIAL BUDGET MEETING

Thursday, 25 June 2020

The Council Chambers
91 - 93 Bloomfield Street
CLEVELAND QLD

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**SPECIAL BUDGET MEETING
HELD AT THE COUNCIL CHAMBERS, 91 - 93 BLOOMFIELD STREET, CLEVELAND QLD
ON THURSDAY, 25 JUNE 2020 AT 1.00PM**

1 DECLARATION OF OPENING

The Mayor declared the meeting open at 1.02pm 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.

Due to the current COVID-19 pandemic social restrictions and subsequent *Local Government Regulation 2012* provisions the Mayor (Chair) declared this General Meeting of Council closed to the public.

2 RECORD OF ATTENDANCE AND LEAVE OF ABSENCE

MEMBERS PRESENT: Cr Karen Williams (Mayor), Cr Wendy Boglary (Division 1), Cr Peter Mitchell (Division 2), Cr Paul Gollè (Division 3), Cr Lance Hewlett (Division 4), Cr Mark Edwards (Division 5), Cr Julie Talty (Deputy Mayor and Division 6), Cr Rowanne McKenzie (Division 7), Cr Tracey Huges (Division 8), Cr Adelia Berridge (Division 9), Cr Paul Bishop (Division 10)

LEAVE OF ABSENCE: Nil

EXECUTIVE LEADERSHIP TEAM: Andrew Chesterman (Chief Executive Officer), John Oberhardt (General Manager Organisational Services), Louise Rusan (General Manager Community & Customer Services), Nicole Davis (General Manager Infrastructure & Operations), Deborah Corbett-Hall (Chief Financial Officer), Amanda Daly (Head of People and Culture), Andrew Ross (General Counsel)

MINUTES: Danielle Bugeja (Corporate Meetings & Registers Coordinator)

COUNCILLOR ABSENCES DURING THE MEETING

Cr Peter Mitchell left the meeting at 2.27pm and returned at 2.29pm (during Item 4).

3 MATERIAL PERSONAL INTEREST OR CONFLICT OF INTEREST

Nil

4 BUDGET ADDRESS BY THE MAYOR

Mayor Karen Williams delivered her budget address.

Those of you who have been around for a while will realise this is my sixteenth Budget at Redland City Council and my ninth as Mayor. Each Budget preceding this one has been a difficult balancing act and today's is certainly no different. In fact, in my time as Mayor this has been the most testing budget by far.

Setting Council Budgets are all about balance, balancing the books with the expectations of the community, balancing the wants of Council with the means in which we work and balancing the now with the future. Each Budget is a 'horses for courses' Budget. They all are a reflection of the environment in which they are adopted. Some Budgets must be necessarily financially frugal, some

Budgets need to focus on renewal, some Budgets are designed to keep money in the bank for a rainy day and due to the challenges we face today. This Budget must be a Redlands Recovery Budget.

As one of the City's largest employers it is incumbent on Council to do what we can to support the community in recovering from the current COVID-19 Pandemic and the best way to do that is to keep our employees in work and spend money in our City. Today we heard the news that Qantas is laying off 6000 workers and yesterday we heard ABC are also shedding jobs. Some of those people no doubt will live in our City.

While other Councils have sacrificed services at the expense of rates, Councillors were conscious that with 75 per cent of our Council workforce, or more than 850 people living in our City, we wanted a Budget that didn't reduce services and in doing so also reduce jobs. That is why today we adopt a record \$327 million Redlands Recovery Budget. It includes an expanded \$80 million Capital Budget that we hope will grow to be our largest Capital Budget ever - once and if we receive State and Federal grants.

This spend is aimed at generating and preserving local jobs and adding to and sustaining vital community infrastructure and services. We are doing this in the face of a multi-million financial impact from COVID but so is our community and as they say, 'we are all in this together'. And so, as part of this Budget, we are also significantly increasing our COVID recovery fund by a further \$1 million, providing a total \$3 million safety net to be used by those most impacted by the pandemic. This fund, which equates to about one per cent in rates revenue, will allow us to keep an eye on the impacts and have that money at hand to respond when and where it is needed most.

We have all seen the news from other councils where they have given rates rebates to some residents, effectively choosing to spread rate relief broadly. This additional \$1 million COVID fund is the equivalent of freezing rates for residential owner occupier categories for six months, but rather than handing out small rebates to some residents, we have adopted a deliberate strategy of keeping that money aside to support those most in need, when that need is better understood. We did this knowing the full impacts of this pandemic may not be known until later this year and indeed they won't impact everyone.

There are those who still have their jobs, such as those of us here today and rather than trying to help everyone a little, this COVID recovery fund will allow us to help those who really need it when they need it most. Come later in the year, when programs like Job Keeper have ended and we have a State Government in caretaker and unable to make policy decisions, that money will allow us to help those that need it most. It could be through rates relief, business support, or grants like the recent round of grants that have provided hundreds of thousands of dollars to local businesses and community groups.

Over the years, Council has been diligent in maintaining low levels of debt and a strong balance sheet to future proof our City and provide for generations to follow. That future is now our present and with local businesses struggling, we are going to spend local to keep locals employed. I would like to emphasise again - A significant part of this record spend is thanks to our strong financial position (money in the bank), that we built for a situation such as this. This has helped Council to absorb as much of the COVID impact as possible, without passing on the cost to residents.

We are doing this by adopting an operating deficit budget and keeping the increase in general rates revenue to 2.99 percent, taking in all rating categories –about 62 cents a week for a typical category 1a, owner-occupied household, excluding utilities and State Government charges. Remembering that our COVID recovery fund, which is equivalent to roughly one per cent of that, is there for the community to use when they need it most. Meanwhile, we have also reduced other

charges, with the environment separate charge down 4.7 percent and the landfill remediation charge down almost 26 per cent, bringing the total from 62 cents per week to 31 cents per week or a typical category 1a, owner-occupied household, excluding utilities and State Government charges. And we will continue supporting our seniors, providing total pensioner rates and utilities rebates of almost \$3.5 million, with rates rebates of \$335 a year for a full pensioner or \$167.50 for a part-pensioner.

Our aim is to invest to stimulate the economy, preserve and create jobs, and ensure Council continues to provide a high level of services and facilities that gives Redlands Coast its point of difference. More than half of Council's capital spend for 2020-21 will go toward transport and traffic solutions, with a dozen big-ticket projects and programs alone costing more than \$30 million. Councillors have had a strong focus on active transport options, with more than \$5.8 million of this \$30m directed at footpaths and cycleways alone. This will allow residents to get on their bikes, head out for walks and enjoy the beautiful Redlands Coast.

More than \$9 million will be injected into the City's Road Renewal Program, with \$1.8 million going to Regional Road Alliance Program projects and another \$1.7 million to the Roads to Recovery Program. This Budget includes an intergenerational investment in our islands, with city-shaping capital projects like the first phase of our \$28.6 million upgrade of Southern Moreton Bay Island ferry terminals, the revitalisation of Weinam Creek into a lively commercial precinct, \$1.5 million to seal island roads, park upgrades, new footpaths and bus shelters across our islands. This investment won't only help make our Redlands Coast islands even better places to live and visit, it will also create jobs and drive economic opportunity for communities that need it most.

In addition to being a City of islands, we are also a city of parks and open spaces. In the coming financial year, we will spend more than \$31 million mowing and maintaining these wonderful assets, which includes our conservation areas and sportsfields. It builds on a multi-million-dollar program of park and playground upgrades across the City in the recent years and follows the acquisition of key strategic land for community use, including the former Commonwealth land at Birkdale, historic Willard's Farm, the Redlands Coast regional sports and recreation precinct, and the former Department of Primary Industries land at Alexandra Hills.

This budget will continue building new parks and playgrounds for our community with almost \$13.8 million for improving popular community parks and sportsfields alone. There is \$1.6 million for the Hanover Drive Park upgrade at Alexandra Hills, \$1.3 million for Apex Park at Wellington Point, \$1.1 million for Headland Park at Point Lookout and approximately \$1 million for the next stage of Thornlands Community Park.

Council is also committed to supporting sports groups, with major renewal projects planned for Thorneside's William Taylor Memorial Sportsfield and Redland Bay's Charlie Buckler Sportsfield. But this Budget isn't only about the current sportsfields and parks, it also includes \$612,000 to progress the Redlands Coast Regional Sport and Recreation Precinct proposal for our future sports stars to play the game they love. It is important to note here that our local sports groups and associations have done it particularly tough and been particularly hard hit by measures to keep COVID-19 at bay. We moved quickly to provide them with access to a \$50,000 operational funding pool from the 2019-2020 budget to help them continue supporting the local community.

Council is continuing to work with clubs suffering financial hardship to ensure they are supported so that locals can get back to the sports they love sooner. This budget provides support totalling almost \$17 million for those other much-loved city treasures such as our libraries, galleries, the Redland Performing Arts Centre, IndigiScapes and the Donald Simpson Centre. Many of these have only just reopened their doors following closures forced by COVID-19 restrictions and I know this support will help them get back to doing what they do best, supporting our community.

Each year when the team sits down to build the Budget they look at what costs are in our control that can be reduced, but unfortunately there are always those beyond our control that we have to manage.

Earlier this year we made a request to the State Government to hold the current Bulk Water costs to help our residents respond to COVID. Despite our request, a 6.4% increase in State Government Bulk water will push this City's total bulk water bill up another \$3.5 million to almost \$43.4 million this year. To put this in perspective, the bulk water bill is more than half of what is currently scheduled to be spent in our capital expenditure program to provide vital community infrastructure. This is a cost Council must pass onto residents and so again we have looked for ways to reduce the costs in the Council component of providing safe and reliable water to our community and in doing so we have kept our Council controlled increase to water consumption to just 2.1 per cent.

Global influences, such as China's National Sword Policy have had significant impacts in providing waste services to the community, with a significant increase to the cost of delivering waste services. Despite this, we believe efficient waste services are a non-negotiable, so we are keeping our transfer stations free and in the spirit of innovation and constant improvement will be investigating ways to reduce this cost through regional partnerships with our neighbouring Councils.

Community safety is another non-negotiable and so we are investing \$1.7 million to maintaining fire trials and back burns to reduce bushfire risks. Meanwhile our highly successful and well regarded SES volunteers and Community Champions will keep the community safe thanks to a \$1.6 million investment in this Budget.

I mentioned earlier that Council is expecting a record capital spend. When you account for capital carryover and State and Federal grants which we may receive, any additional funding from other levels of government is welcome and comes after years of advocacy, but we need to put this into perspective. As it stands today we are budgeting less than 10 per cent of the funding to serve the community will come from other levels of Government. That means Council and our residents are doing the heavy lifting, which is just not sustainable. While the recently released State and Federal funding is welcome, the majority of it is one off funding to respond to the COVID situation.

What we need is consistent and long term funding that equals that of other Queensland Councils and recognises the challenges of our community. This Council will be making that point loud and clear on behalf of our community in the hope of tipping the scales in the future.

As in previous budgets, there is no doubt every Councillor in these Chambers would like to have been able to do more while further reducing the impact on residents. But we were able to do far, far more than we might have otherwise been able to due to the strong financial position and financial reserves developed over a number of years. For that I thank my fellow Councillors and Council officers.

I particularly acknowledge that this is not the Mayor's budget but rather the budget of 11 Councillors who have are committed to the 80/20 rule. The creation of Redland City Council budgets has always been collaborative, though this is the first in my time as Mayor that this approach is endorsed by recent state legislative change.

I commented at the start that the challenges of COVID-19 has made this budget the most testing in my time as Mayor, but as my late mother would say, "challenges are sent to test us, to show us what we are made of". Or in the words of Martin Luther King, Jr "The ultimate measure of a man (or a woman) is not where he stands in moments of comfort and convenience, but where he stands

at times of challenge and controversy.” And this Council has chosen to stand beside our community during this challenge.

I am proud of the fact that Councillors, the Executive Leadership Team and our senior managers have responded to this challenge by agreeing to not accept a pay increase this year. That decision truly does echo the catchphrase of our times, the catchphrase of 2020 – “We are all in this together”.

I would like to take this opportunity to thank our CEO Andrew Chesterman for driving a culture where all senior leaders didn’t hesitate to make that decision proactively in the interests of the community and I thank my fellow Councillors for doing the same.

I would also especially like to extend our sincere appreciation to our Chief Financial Officer (CFO) Deborah Corbett-Hall and her exceptional finance team for their many long days, expertise and support to Councillors. I know each and every one of you have taken the advantage of ringing our CFO all times of day or night to be sure that we are doing the best for our community when adopting this budget so thank you Deborah. Councillors today are making history in adopting this Redlands Recovery Budget. 2020 will be a year that many will remember and this the first Budget adopted in the face of a global pandemic and one designed to get money in local cash registers and jobs on local notice boards. On behalf of Council, I present this year’s Budget.

Mayor invites the CEO to say a few words.

SUSPENSION OF STANDING ORDERS AT 1.31PM

PROCEDURAL RESOLUTION 2020/1

Moved by: Cr Julie Talty

Seconded by: Cr Paul Bishop

A motion was moved that Council suspend standing orders.

CARRIED 11/0

Crs Karen Williams, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Mark Edwards, Julie Talty, Rowanne McKenzie, Tracey Huges, Adelia Berridge and Paul Bishop voted FOR the motion.

Each Councillor was given five minutes to address the 2020-2021 budget.

RESUMPTION OF STANDING ORDERS AT 2.30PM

PROCEDURAL RESOLUTION 2020/2

Moved by: Cr Rowanne McKenzie

Seconded by: Cr Wendy Boglary

A motion was moved that Council resume standing orders.

CARRIED 11/0

Crs Karen Williams, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Mark Edwards, Julie Talty, Rowanne McKenzie, Tracey Huges, Adelia Berridge and Paul Bishop voted FOR the motion.

5 BUSINESS**5.1 COUNCILLOR REMUNERATION 2020/2021****Objective Reference:** A4667417**Authorising Officer:** John Oberhardt, General Manager Organisational Services**Responsible Officer:** Tony Beynon, Group Manager Corporate Governance**Report Author:** Marita West, Governance Service Manager**Attachments:** Nil**PURPOSE**

To resolve to not accept the maximum remuneration amount set for Redland City Councillors by the Local Government Remuneration Commission for the 2020/2021 financial year.

BACKGROUND

On 29 November 2019, the Local Government Remuneration Commission (Commission) concluded its review of the categories of local governments and the assignment of local governments to categories. In addition, the Commission determined the levels of remuneration for Mayors, Deputy Mayors and Councillors of Queensland local governments (excluding Brisbane City Council) as required by section 177(c) of the *Local Government Act 2009* and Chapter 8, Division 1 of the *Local Government Regulation 2012*.

As per the Local Government Remuneration Commission Annual Report 2019, the remuneration increase for 2020/2021 equates to two (2) percent.

ISSUES

Due to the economic impacts of COVID-19 on all communities and anticipating the financial hardship being experienced by some of our residents and business community, Council is considering not to accept the proposed awarded salary increase.

STRATEGIC IMPLICATIONS**Legislative Requirements**

Section 247 of the *Local Government Regulation 2012* states:

- (1) A local government must pay remuneration to each Councillor of the local government.
- (2) The maximum amount of remuneration payable to a Councillor under the remuneration schedule must be paid to the Councillor, unless the local government, by resolution, decides the maximum amount is not payable to the Councillor.
- (3) In a resolution made under subsection (2), the local government must also decide the amount of remuneration payable to the Councillor.
- (4) The amount of remuneration decided under subsection (3) for each Councillor must not be more than the maximum amount of remuneration payable to the Councillor under the remuneration schedule.
- (5) The amount of remuneration for each Councillor, other than a Mayor or Deputy Mayor, must be the same.

- (6) The local government must make a resolution under subsection (2), for the remuneration payable from 1 July of a particular year, before 1 July of that year.
- (7) Subsections (4) and (5) are subject to section 248.

Risk Management

There are no risk management implications with this report.

Financial

There will be budget savings of \$25,137.

People

Councillors will be financially impacted by this decision.

Environmental

There are no environmental implications with this report.

Social

There are no social implications with this report.

Human Rights

There are no human rights implications with this report.

Alignment with Council's Policy and Plans

This process is in keeping with Council's Corporate Plan Priority 8, Inclusive and Ethical Governance for deep engagement, quality leadership at all levels, transparent and accountable democratic processes and a spirit of partnership between the community and Council.

CONSULTATION

Consulted	Consultation Date	Comments/Actions
Councillors	17 June 2020	Councillors consulted and agreed to not accept a pay rise in 2020/2021

OPTIONS

Option One

That Council resolves as follows:

1. To not accept the maximum remuneration amount set for Councillors by the Local Government Remuneration Commission for the 2020/2021 financial year.
2. To continue to remunerate Councillors at the amount set by the Local Government Remuneration Commission for the 2019/2020 financial year.

Option Two

That Council resolves to accept the remuneration amount set by the Local Government Remuneration Commission for the 2020/2021 financial year.

OFFICER'S RECOMMENDATION

That Council resolves as follows:

1. To not accept the maximum remuneration amount set for Councillors by the Local Government Remuneration Commission for the 2020/2021 financial year.
2. To continue to remunerate Councillors at the amount set by the Local Government Remuneration Commission for the 2019/2020 financial year.

COUNCIL RESOLUTION 2020/3

Moved by: Cr Paul Bishop

Seconded by: Cr Julie Talty

That Council resolves as follows:

- 1. The maximum amount set by the Local Government Remuneration Commission for the 2020/2021 financial year is not payable to the Councillors.**
- 2. To continue to remunerate Councillors for the 2020/21 financial year at the amount set by the Local Government Remuneration Commission for the 2019/2020 financial year.**

CARRIED 11/0

Crs Karen Williams, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Mark Edwards, Julie Talty, Rowanne McKenzie, Tracey Huges, Adelia Berridge and Paul Bishop voted FOR the motion.

5.2 STATEMENT OF ESTIMATED FINANCIAL POSITION 2019-2020

Objective Reference: A4667422

Authorising Officer: Deborah Corbett-Hall, Chief Financial Officer

Responsible Officer: Deborah Corbett-Hall, Chief Financial Officer

Report Author: Katie Woodrow, Executive Assistant and Operational Support Officer
Katharine Bremner, Budget and Systems Manager
Udaya Panambala Arachchilage, Corporate Financial Reporting Manager

Attachments: 1. Statement of Estimated Financial Position 2019-2020 [↓](#)

PURPOSE

To present Council's statement of estimated financial position for the 2019-2020 financial year in accordance with section 205(1) of the *Local Government Regulation 2012*.

BACKGROUND

The information contained in the attached financial report provides details of Council's original budget, revised budget and also a forecast position as at the end of June 2020.

ISSUES

The attached statement of estimated financial position 2019-2020 represents a combination of April year-to-date actuals and May to June budgeted movement as adopted by Council during the 2019-2020 Annual Budget Review on 12 February 2020.

The attachment represents an estimated result only, based on forecasted movements in the financial reporting system at a particular point in time.

The financial position of Council will be determined following the end of the 2019-2020 year and in accordance with the requirements of Australian Accounting Standards and other appropriate accounting principles. Particular points to note:

- The estimated financial position and financial performance 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 were undertaken on land and building assets with desktop valuations undertaken on all other material asset classes. These statements do not reflect the outcomes of these valuations.
- Final 2019-2020 results and position will be reflected in the audited financial statements for the year ended 30 June 2020 with Queensland Audit Office certification expected in October 2020.

STRATEGIC IMPLICATIONS

Legislative Requirements

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.

Risk Management

Finance Officers, the Chief Financial Officer and the Executive Leadership Team review the monthly performance and position and discuss possible courses of action when appropriate. Additionally, Council's Audit Committee also reviews the financial statements and discusses variances when necessary.

Financial

This report does not have any financial implications. The attachment compares the adopted original budget and annual revised budget against year-end forecasts for the 2019-2020 financial year. As the figures are anticipated and unaudited, they are subject to change with the completion of the financial year-end account process and finalisation of the external audit by the 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 original budget versus forecasted financial performance and position for the 2019-2020 financial year.

Environmental

Nil impact expected as the purpose of the attached report is to provide financial information to Council based on original budget versus forecasted financial performance and position for the 2019-2020 financial year.

Social

Nil impact expected as the purpose of the attached report is to provide financial information to Council based on original budget versus forecasted financial performance and position for the 2019-2020 financial year.

Human Rights

Nil impact expected as the purpose of the attached report is to provide financial information to Council based on original budget versus forecasted financial performance and position for the 2019-2020 financial year.

Alignment with Council's Policy and Plans

This report aligns with Council's 2018-2023 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

Consulted	Consultation Date	Comments/Actions
Finance Officers	May 2020	Prepared and reviewed the statement of estimated financial position 2019-2020
Chief Financial Officer	June 2020	Reviewed report with attachment

OPTIONS**Option One**

That Council resolves that pursuant to section 205 of the *Local Government Regulation 2012*, the statement of estimated financial position for the 2019-2020 financial year, as presented in the attached report, is received and its contents noted.

Option Two

That Council resolves to request additional information.

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION 2020/4

Moved by: Cr Tracey Huges

Seconded by: Cr Peter Mitchell

That Council resolves that pursuant to section 205 of the *Local Government Regulation 2012*, the statement of estimated financial position for the 2019-2020 financial year, as presented in the attached report, is received and its contents noted.

CARRIED 11/0

Crs Karen Williams, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Mark Edwards, Julie Talty, Rowanne McKenzie, Tracey Huges, Adelia Berridge and Paul Bishop voted FOR the motion.

Statement of Estimated Financial Position



As at 30 June 2020



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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.

This Statement of Estimated Financial Position states the financial operations and financial position of Council for the 2019-2020 financial year in accordance with section 205(2) of the *Local Government Regulation 2012*.

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 2020, as well as the revised budget movements for the months of May and June 2020. The variances included in this report represent the difference between the annual revised budget and the forecast financial position and financial results for the end of the year.

The following are key items to note:

- * the 2019-2020 original budget was developed and adopted prior to the finalisation of the 2018-2019 financial statements resulting in significant movements between the original and revised annual budgets for the 2019-2020 financial year;
- * the estimated financial position and operating results do not include all accruals or deferrals and other adjustments that would ordinarily be considered as part of the end of year processes;
- * results of the asset valuation (comprehensive revaluation and indexation) being undertaken in the 2019-2020 financial year are not fully reflected in these statements; and
- * impacts on Council's 2019-2020 financials due to Covid-19 global pandemic will not be fully known until after 30 June 2020.

Forecast Financial Position

Line Item	Comment
Cash & cash equivalents	The lower cash balance is mainly due to lower than anticipated grants, subsidies and contributions, reduced cash inflows and increased cash outflows due to Council's economic assistance package.
Trade and other receivables	Estimated rates debtors balance is higher than budget. This is mainly due to forecasted receipt of rates and utility charges lower than originally anticipated as a result of the Covid-19 pandemic.
Other current assets	Movement in actual prepaid expenses is the main reason for this variance.
Property, plant and equipment	Capitalised works expenditure is behind budget at the time of writing, 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.
Right-of-use assets	This reflects adjustment to opening retained earnings following changes to leasing standard.
Investment in other entities	The budgeted amount includes the transfer of properties to Redland Investment Corporation. As a result of a Council resolution on 10 June 2020, these properties are transferring back to property plant & equipment from non-current assets held for sale.
Trade and other payables	Trade and other payables are lower than budget due to end of year accruals not included in the actual balance.
Provisions - current & non-current	The variance is mainly due to movement in provision for landfill rehabilitation. Current and non-current provision includes employee long service leave. End of year journals will be posted to record the current and non-current classification of long service leave provision. Interest rates have also been reduced 5 times since budget adoption, impacting discount rates applied to leave provision calculations.
Other current liabilities	The reason for the variance is mainly due to the 2020-2021 waste levy received from State Government, which was recorded in the other current liabilities of the budget in line with prior year. It was recently confirmed payment will commence in July 2020. The main other variance is from rates credits held; and unexpended capital and operating grants.

Forecast Financial Results (Comprehensive Income)

Line Item	Comment
Rates, levies and utility charges	This is due to bulk water consumption being lower than expected, resulting in lower than budgeted revenue and an unfavourable variance in waste and sewerage charges.
Fees	Actual registrations (mainly animal licence fees) and building application fees are lower than expected.
Operating Result	Council's estimated operating result for the year ended 30 June 2020 at the time of meeting before account finalisation, forecasts an operating deficit of \$3.98M. This is mainly due to the unfavourable variance in recurrent revenue contributed by lower than anticipated interest revenue and lower fees revenue.
Capital Revenue	Capital revenue is below budget due to lower than expected development activity resulting in lower developer cash and non-cash contributions.
Capital Expenses	This variance is due to losses on disposal of assets and is mainly a result of sale of fleet assets; and replacement of road assets.

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 As at 30 June 2020

	Annual	Annual	Estimated	Estimated	Estimated
	Original	Revised	Forecasted	Variance to	Variance to
	Budget	Budget	Balance	Revised Budget	Revised Budget
	\$000	\$000	\$000	\$000	%
CURRENT ASSETS					
Cash and cash equivalents	170,027	169,514	164,145	(5,369)	-3.2%
Trade and other receivables	30,532	34,819	40,756	5,937	17.1%
Inventories	936	923	948	25	2.7%
Non-current assets held for sale*	-	-	-	-	0.0%
Other current assets	1,765	2,340	1,955	(385)	-16.5%
Total current assets	203,260	207,596	207,804	208	0.1%
NON-CURRENT ASSETS					
Investment property	1,091	1,091	1,091	-	0.0%
Property, plant and equipment*	2,555,393	2,562,073	2,556,325	(5,748)	-0.2%
Intangible assets	968	712	927	215	30.2%
Right-of-use assets	8,278	8,278	7,134	(1,144)	-13.8%
Other financial assets	73	73	73	-	0.0%
Investment in other entities*	25,904	24,214	13,101	(11,113)	-45.9%
Total non-current assets	2,591,706	2,596,440	2,578,651	(17,789)	-0.7%
TOTAL ASSETS	2,794,966	2,804,036	2,786,455	(17,581)	-0.6%
CURRENT LIABILITIES					
Trade and other payables	23,817	30,981	29,210	(1,771)	-5.7%
Borrowings - current	7,728	7,845	6,361	(1,484)	-18.9%
Lease liability - current	1,039	1,039	1,302	263	25.3%
Provisions - current	7,816	10,351	12,995	2,644	25.5%
Other current liabilities	2,940	6,803	2,174	(4,629)	-68.1%
Total current liabilities	43,340	57,018	52,042	(4,976)	-8.7%
NON-CURRENT LIABILITIES					
Borrowings - non-current	33,400	33,283	34,912	1,629	4.9%
Lease liability - non-current	7,412	7,412	6,775	(637)	-8.6%
Provisions - non-current	14,752	13,409	15,120	1,711	12.8%
Total non-current liabilities	55,563	54,105	56,807	2,702	5.0%
TOTAL LIABILITIES	98,904	111,123	108,849	(2,274)	-2.0%
NET COMMUNITY ASSETS	2,696,062	2,692,914	2,677,606	(15,308)	-0.6%
COMMUNITY EQUITY					
Asset revaluation surplus	1,003,168	1,008,120	1,008,120	-	0.0%
Retained surplus	1,575,901	1,578,295	1,564,383	(13,912)	-0.9%
Constrained cash reserves	116,993	106,499	105,103	(1,396)	-1.3%
TOTAL COMMUNITY EQUITY	2,696,062	2,692,914	2,677,606	(15,308)	-0.6%

* At its General Meeting on 10 June 2020, Council resolved to transfer non-current assets held for sale back to property, plant and equipment.

3. STATEMENT OF ESTIMATED COMPREHENSIVE INCOME For the year ending 30 June 2020

	Annual	Annual	Estimated	Estimated	Estimated
	Original	Revised	Forecasted	Variance to	Variance to
	Budget	Budget	Results	Revised Budget	Revised Budget
	\$000	\$000	\$000	\$000	%
Recurrent revenue					
Rates, levies and charges	253,948	254,653	253,794	(859)	-0.3%
Fees	14,632	14,622	12,768	(1,854)	-12.7%
Grants, subsidies and contributions	18,456	17,246	16,400	(846)	-4.9%
Interest received	5,231	5,231	3,336	(1,895)	-36.2%
Other revenue	5,306	5,458	5,665	207	3.8%
Total recurrent revenue	297,572	297,210	291,963	(5,247)	-1.8%
Recurrent expenses					
Employee benefits*	90,372	90,486	90,852	366	0.4%
Material and services	138,917	138,635	136,078	(2,557)	-1.8%
Finance costs	2,809	2,809	2,709	(100)	-3.6%
Depreciation and amortisation	65,279	65,279	66,305	1,026	1.6%
Total recurrent expenses	297,377	297,210	295,943	(1,267)	-0.4%
OPERATING SURPLUS / (DEFICIT)	195	-	(3,980)	(3,980)	-100.0%
Capital revenue					
Grants, subsidies and contributions	24,482	26,869	19,903	(6,966)	-25.9%
Non-cash contributions	3,480	3,480	1,598	(1,882)	-54.1%
Total capital revenue	27,973	30,350	21,502	(8,848)	-29.2%
TOTAL INCOME	325,545	327,559	313,465	(14,094)	-4.3%
Capital expenses					
(Gain)/Loss on disposal of non-current assets	112	(519)	1,273	1,792	-345.2%
Total capital expenses	112	(519)	1,273	1,792	-345.3%
TOTAL EXPENSES	297,489	296,691	297,216	525	0.2%
NET RESULT	28,056	30,869	16,249	(14,620)	-47.4%
Other comprehensive income/(loss)					
* At its General Meeting on 10 June 2020, Council resolved to transfer					
Revaluation of property, plant and equipment	-	-	-	-	0.0%
TOTAL COMPREHENSIVE INCOME	28,056	30,869	16,249	(14,620)	-47.4%

* Expected to be impacted by annual leave and long service leave balances at 30 June as a result of Covid-19 restrictions.

5.3 NATIONAL COMPETITION POLICY REQUIREMENTS FOR SIGNIFICANT AND OTHER BUSINESS ACTIVITIES IN 2020-2021

Objective Reference: A4667420

Authorising Officer: Deborah Corbett-Hall, Chief Financial Officer

Responsible Officer: Deborah Corbett-Hall, Chief Financial Officer

Report Author: Katie Woodrow, Executive Assistant and Operational Support Officer
Katharine Bremner, Budget and Systems Manager

Attachments: 1. Register of Business Activities 2020 - 2021 [↓](#)

PURPOSE

To identify business activities that may be significant business activities (Significant Business Activities) and/or business activities prescribed under section 47(7) of the *Local Government Act 2009* (Prescribed Business Activities) for 2020-2021, based on the current financial forecasts for 2020-2021 financial year and financial information for the 2019-2020 financial year, and to identify activities for which it is proposed that Council decide to apply the Code of Competitive Conduct (CoCC).

The financial statements containing the estimated costs of the Significant Business Activity and other business activities will be included in the 2020-2021 Budget Publication for adoption at the Special Budget Meeting on 25 June 2020, in accordance with section 169(3)(i) of the *Local Government Regulation 2012*.

In accordance with section 45 of the *Local Government Act 2009*, Council's 2019-2020 annual financial report will separately include a list of all the business activities that Council conducted during the financial year, identify those business activities that are Significant Business Activities, whether or not the competitive neutrality principle was applied to those activities, if the principle was not applied, the reason why it was not applied and whether there were any new significant business activities.

BACKGROUND

Schedule 4 of the *Local Government Act 2009* defines a business activity of a local government as meaning "trading in goods and services by the local government".

Section 43(4) of the *Local Government Act 2009* states that a Significant Business Activity is an activity of a local government that:

- a) *is conducted in competition, or potential competition, with the private sector (including off street parking, quarries, sporting facilities, for example); and*
- b) *meets the threshold requirement prescribed under a regulation.*

Sections 19(2) and 19(3) of the *Local Government Regulation 2012* prescribe the following thresholds:

- (2) *If the business activity is the provision of combined water and sewerage services, the threshold is 10,000 or more premises being connected to a water service as at 30 June of the financial year ending immediately before the current financial year.*

(3) For a business activity of a type other than the activity mentioned in subsection (2), the threshold is expenditure of at least \$9.7M for the financial year ending immediately before the current financial year.

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* says that a business activity is prescribed for a financial year for section 47(7) of the act if the amount of current expenditure for the business activity for the previous financial year is \$340,000 or more.

The amount of current expenditure for a business activity for a financial year 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 47(3) of the *Local Government Act 2009* requires that Council apply the Code of Competitive Conduct to any business activities of the local government that is a “building certifying activity” (as defined in section 47(4) of the *Local Government Act 2009*) or a “roads activity” (as defined in section 47(5) of the *Local Government Act 2009*).

Separately, section 47(9) of the *Local Government Act 2009* allows Council to decide to apply the Code of Competitive Conduct to a business activity even if not otherwise required to do so.

Section 56 of the *Local Government Regulation 2012* requires Council to maintain a register of business activities to which the competitive neutrality principle applies, in accordance with the requirements of section 56(2) of the *Local Government Regulation 2012*.

ISSUES

The Business Partnering Unit in Financial Services has reviewed Council’s business activities and it is proposed that Redland Water and RedWaste be the only activities subject to the Code of Competitive Conduct in the 2020-2021 financial year. These are also the only activities considered to give rise to any material competition with the private sector.

Pursuant to section 19(3) of the *Local Government Regulation 2012*, the following activities do not meet the threshold expenditure of at least \$9.7m for the financial year ending immediately before the current financial year. Nonetheless, the subsequent activities have been reviewed in preparing this report and the following is noted:

- Council conducts no “roads activities” as defined in section 47(5) of the *Local Government Act 2009*
- Fleet activity does not provide any services external to Council
- Council’s building certification functions are no longer “business activities”, as Council now only carries out its regulatory responsibilities under the *Building Act 1975*
- Marine services provides very little commercial revenue and does not compete with any commercial businesses in the Redlands Coast

- Redlands Performing Arts Centre typically operates at a loss which is contrary to standard commercial principles
- IndigiScapes café is typically not profit making with the café being unique in its focus on natural product, promoting sustainable living and the use of indigenous sources (bush tucker)
- Council's quarry operations are not a business activity as defined by the regulation

Business Activity	Classification	Comments
Redland Water	Significant business activity that is commercialised	No change from 2019-2020
RedWaste	Significant business activity that is commercialised	No change from 2019-2020

STRATEGIC IMPLICATIONS

The annual review of Council's business activities is for Redland City Council as a Local Government. Council's wholly owned subsidiary Redland Investment Corporation Pty Ltd reviews its business model separately to Council.

Council 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, Capital Works Prioritisation, Revenue, Debt, Investment, Asset Management and Procurement Policies along with the Constrained Cash Reserves Administrative Directive.

Legislative Requirements

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. If Council resolves not to apply the Code of Competitive Conduct to a business activity, section 47(8) of the *Local Government Regulation 2012* requires that the resolution must state the reasons for not doing so.

In light of the statutory threshold requirements for Council's significant or prescribed business activities, this report contains a proposal for the 2020-2021 financial year that will be reviewed again on the completion of the 2019-2020 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.

People

Nil impact expected as the purpose of this document is to identify activities that may be Significant or Prescribed Business Activities for the 2020-2021 financial year, including for the purpose of Council deciding whether or not to apply the CoCC to these business activities in accordance with the legislative requirements.

Environmental

Nil impact expected as the purpose of this document is to identify Council's business activities for the 2020-2021 financial year and determine whether to apply the Code of Competitive Conduct to these business activities in accordance with the legislative requirements.

Social

Nil impact expected as the purpose of this document is to identify Council's business activities for the 2020-2021 financial year and determine whether to apply the Code of Competitive Conduct to these business activities in accordance with the legislative requirements.

Human Rights

Nil impact expected as the purpose of this document is to identify Council's business activities for the 2020-2021 financial year and determine whether to apply the Code of Competitive Conduct to these business activities in accordance with the legislative requirements.

Alignment with Council's Policy and Plans

This report aligns with Council's 2018-2023 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

Consulted	Consultation Date	Comments/Actions
Finance Officers	May 2020	Review of legislation and thresholds
General Counsel Group	May 2020	Report reviewed for compliance with legislation

OPTIONS

That Council resolves as follows:

1. To note that Redland Water and RedWaste are expected to be significant business activities as defined in section 43(4) of the *Local Government Act 2009*, and business activities prescribed for the purposes of section 47(7) of the *Local Government Act 2009*.
2. Accordingly, note that it is proposed, subject to review of the 2019-2020 end of year financial statements, that pursuant to section 47(7) of the *Local Government Act 2009*, the code of competitive conduct be applied to Redland Water and RedWaste.
3. To note that there are no other business activities of Council that are expected to be business activities as defined in section 43(4) of the *Local Government Act 2009*, and business activities prescribed for the purposes of section 47(7) of the *Local Government Act 2009*.

Option Two

That Council resolves to request further information.

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION 2020/5

Moved by: Cr Peter Mitchell
Seconded by: Cr Rowanne McKenzie

That Council resolves as follows:

1. To note that Redland Water and RedWaste are expected to be significant business activities as defined in section 43(4) of the *Local Government Act 2009*, and business activities prescribed for the purposes of section 47(7) of the *Local Government Act 2009*.
2. Accordingly, note that it is proposed, subject to review of the 2019-2020 end of year financial statements, that pursuant to section 47(7) of the *Local Government Act 2009*, the code of competitive conduct be applied to Redland Water and RedWaste.
3. To note that there are no other business activities of Council that are expected to be business activities as defined in section 43(4) of the *Local Government Act 2009*, and business activities prescribed for the purposes of section 47(7) of the *Local Government Act 2009*.

CARRIED 11/0

Crs Karen Williams, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Mark Edwards, Julie Talty, Rowanne McKenzie, Tracey Huges, Adelia Berridge and Paul Bishop voted FOR the motion.

REDLAND CITY COUNCIL - REGISTER OF BUSINESS ACTIVITIES TO WHICH THE COMPETITIVE NEUTRALITY PRINCIPLE APPLIES

Section 56 of the *Local Government 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 QPC’s (Queensland Productivity Commission’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
Redland Water	Significant	1 July 1998	1 July 1998	Nil	Nil	
RedWaste	Significant	1 July 1998	1 July 1998	Nil	Nil	

5.4 DEBT POLICY 2020-2021

Objective Reference: A4667418

Authorising Officer: Deborah Corbett-Hall, Chief Financial Officer

Responsible Officer: Deborah Corbett-Hall, Chief Financial Officer

Report Author: Katie Woodrow, Executive Assistant and Operational Support Officer
Katharine Bremner, Budget and Systems Manager

Attachments: 1. FIN-009-P Debt Policy [↓](#)

PURPOSE

To adopt a Debt Policy for the 2020-2021 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 2020-2021 financial year and an indication of new borrowings.

BACKGROUND

Council has conducted an annual review of its Long-Term Financial Strategy (Financial Strategy). The annual financial management policies are finalised in concert with the Financial Strategy 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 14 May 2020.

ISSUES

The attached policy reflects supported outcomes from the 2020-2021 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.

In the interest of continual improvement, the schedule of forecasted debt table has been slightly amended to enhance the presentation of information.

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 ensure financial sustainability 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.

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 forecast indicative 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*.

Human Rights

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

This report aligns with Council's 2018-2023 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 participation 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

Consulted	Consultation Date	Comments/Actions
Finance Officers, Executive Leadership Team, Councillors	7 May 2020	2020-21 Budget Workshop - Policy document reviewed for 2020-21
Finance Officers, Executive Leadership Team, Councillors	14 May 2020	2020-21 Budget Workshop - Debt schedule reviewed for 2020-21
General Counsel Group	May 2020	Review of report and policy for compliance with legislation

OPTIONS**Option One**

That Council resolves, for the purposes of section 192(1) of the *Local Government Regulation 2012*, to adopt the attached Debt Policy for 2020-2021.

Option Two

That Council resolves to amend the attached Debt Policy for 2020-2021 prior to its adoption.

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION 2020/6

Moved by: Cr Lance Hewlett

Seconded by: Cr Paul Gollè

That Council resolves, for the purposes of section 192(1) of the *Local Government Regulation 2012*, to adopt the attached Debt Policy for 2020-2021.

CARRIED 11/0

Crs Karen Williams, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Mark Edwards, Julie Talty, Rowanne McKenzie, Tracey Huges, Adelia Berridge and Paul Bishop voted FOR the motion.



Debt Policy

Policy Identifier: FIN-009-P
Approved by:
Date of Approval:
Effective Date:
Review Date:
Version: 21

Head of Power

Local Government Act 2009 (the Act)

Section 104 requires a Local Government to establish a system of financial management that includes various financial policies, including a debt policy.

Local Government Regulation 2012

Section 192(1) requires a Local Government to prepare and adopt a debt policy for a financial year. *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*.

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). Further, to comply with section 192 of the *Local Government Regulation 2012*, this policy states the new borrowings planned for the 2020-2021 financial year, and the next nine financial years, and the period over which Council plans to repay existing and new borrowings.

This policy applies to all of Redland City Council business areas. Redland Investment Corporation (RIC), being a wholly owned separate legal entity, and any of its subsidiaries may utilise the provisions of this policy but are not bound to the Redland City Council policy statements as outlined in this document.

Policy Statement

Redland City Council, through its Corporate Plan, is committed to enriching community lifestyles and making a positive difference in our customers' lives through the services we provide. We are forward thinking, engaged and strive to maintain the highest standards of service to ensure we are delivering real value.

Council is committed to:

- 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.
- 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.
- 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.



Debt Policy

- 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.
- Paying debt service payments annually in July in order to minimise Council's interest expense.
- 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.
- Considering new loans only if the subsequent increase in debt servicing payments allows the total debt servicing ratio to remain within Financial Strategy targets.
- 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.
- 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.
- Restricting new borrowings to work that falls into specific categories such as:
 - Risk Management
 - Asset Management
 - Inter-Generational Projects

Definitions

Nil

Associated Documents

Financial Strategy 2020-2030
Strategic Asset Management Plan 2020-2030

Document Control

Only Council can approve amendments to this document by resolution of a Council Meeting, with the exception of administrative amendments which can be approved by the relevant ELT member. Refer to *Policy Instrument Development Manual* for an explanation on administrative amendments ([A4063988](#)).

Any requests to change the content of this document must be forwarded to relevant Service Manager(s).

Approved documents must be submitted to the Corporate Meetings and Registers Team for registration.

Version Control

Version number	Date	Key Changes
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
18	March 2018	<ul style="list-style-type: none"> • Updated for 2018-19 process • Added in Policy Scope to clarify RIC is a separate legal entity • Clarified Head of Power to show requirements of the <i>Local Government</i>



Debt Policy

Version number	Date	Key Changes
		<i>Act 2009</i> <ul style="list-style-type: none">• Policy Objective amended to confirm policy objectives and compliance with <i>Local Government Regulation 2012</i>
19	May 2019	<ul style="list-style-type: none">• Updated for the 2019-20 Budget process• Inclusion of Document Control Section
20	June 2020	<ul style="list-style-type: none">• Administrative updates resulting from policy framework review
21	June 2020	<ul style="list-style-type: none">• Updated for the 2020-21 Budget process



Debt Policy

Schedule of forecasted debt 2020-2030: Local Government Regulation 2012 section 192(2)(a)											
	Budget Year 1 2020-21 \$000	Forecast Year 2 2021-22 \$000	Forecast Year 3 2022-23 \$000	Forecast Year 4 2023-24 \$000	Forecast Year 5 2024-25 \$000	Forecast Year 6 2025-26 \$000	Forecast Year 7 2026-27 \$000	Forecast Year 8 2027-28 \$000	Forecast Year 9 2028-29 \$000	Forecast Year 10 2029-30 \$000	
Opening Balance	41,273	44,261	52,048	58,693	68,550	78,011	85,854	97,660	106,627	112,892	
New Loans	9,612	15,000	14,700	13,877	14,123	13,265	15,991	17,917	10,890	13,000	
Accrued Interest on Loans	1,789	1,525	1,379	1,583	1,757	1,916	2,143	2,483	2,713	2,878	
Debt Service Payment (principal and interest)	(8,413)	(8,738)	(9,433)	(5,603)	(6,418)	(7,338)	(6,328)	(6,433)	(7,338)	(8,120)	
Closing Balance	44,261	52,048	58,693	68,550	78,011	85,854	97,660	106,627	112,892	120,650	

Schedule of forecasted remaining repayment terms in years 2020-2030: Local Government Regulation 2012 section 192(2)(b)											
	Budget Year 1 2020-21	Forecast Year 2 2021-22	Forecast Year 3 2022-23	Forecast Year 4 2023-24	Forecast Year 5 2024-25	Forecast Year 6 2025-26	Forecast Year 7 2026-27	Forecast Year 8 2027-28	Forecast Year 9 2028-29	Forecast Year 10 2029-30	
Weighted Average in Years (existing loans)	8.36	8.76	10.39	10.39	10.95	12.71	12.85	11.85	10.85	9.85	
Weighted Average in Years (incl. new loans)	10.43	13.91	16.23	16.67	16.97	17.15	16.97	16.51	15.99	15.60	

In accordance with section 192(2)(b):

- Council plans to repay its existing borrowings over their remaining terms, with all existing debt planned to be repaid by 2040.
- With respect to new debt, Council will consider the repayment period at the time of the application based on factors including the size of loan and nature of the asset to be funded. Of note, the maximum repayment term will be 20 years for all new borrowings.

5.5 CATEGORISATION OF LAND FOR DIFFERENTIAL RATING 2020-2021**Objective Reference:** A4667413**Authorising Officer:** Deborah Corbett-Hall, Chief Financial Officer**Responsible Officer:** Deborah Corbett-Hall, Chief Financial Officer**Report Author:** Katharine Bremner, Budget and Systems Manager
Noela Barton, Service Manager Financial Operations**Attachments:**
1. Raby Bay Canal Estate Map [↓](#)
2. Aquatic Paradise Canal Estate Map [↓](#)**PURPOSE**

The purpose of this report is to submit to Council for adoption the differential rating categories for 2020-2021.

BACKGROUND

Section 81(1) of the *Local Government Regulation 2012* (Regulation) says that, before a local government levies differential general rates, it must decide the different categories of rateable land in the 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 annually reviews the differential rating categories and determines, in accordance with the objectives and principles outlined in the Revenue Policy and the Long-Term Financial Strategy, the differential rating categories that will be adopted for the following financial year.

The differential rating categories for the 2020-2021 financial year have been determined in the course of budget deliberations about Council objectives, the Revenue Policy and the Long-Term Financial Strategy.

In adopting the rating categories for the 2020-2021 financial year, it is recommended Council:

1. retains the existing 28 rating categories; and
2. continues 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 2020-2021 are:

Rating Category	Multiplier (to 3 decimal places)
1a	1.000
1b	0.800
1d	1.770
1e	1.416
1f	1.000
1g	0.834
2a	1.209

2b	1.028
2d	2.141
2e	1.820
2f	1.209
2g	1.071
4a	1.341
4b	2.373
4c	1.417
6a	1.700
6b	3.010
6c	1.771
8	4.105
10	2.200
11a	2.400
11b	5.105
11c	2.883
16	2.200
16a	2.300
16b	2.400
17	1.700
19	1.900

3. continues to take into account whether residential land is a principal place of residence for the owner.

STRATEGIC IMPLICATIONS

Legislative Requirements

Section 81(1) of 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.

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

Nil impact expected as the purpose of this report is to submit to Council for adoption the differential rating categories for 2020-2021.

Environmental

Nil impact expected as the purpose of this report is to submit to Council for adoption the differential rating categories for 2020-2021.

Social

Nil impact expected as the purpose of this report is to submit to Council for adoption the differential rating categories for 2020-2021.

Human Rights

Nil impact expected as the purpose of this report is to submit to Council for adoption the differential rating categories for 2020-2021.

Alignment with Council's Policy and Plans

This report aligns with Council's 2018-2023 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

Consulted	Consultation Date	Comments/Actions
Finance Officers, Executive Leadership Team, Councillors	24 October 2019	Financial Strategy Workshop to review 2020-2021 General Rate Parameters
Finance Officers, Executive Leadership Team, Councillors	23 April 2020	2020-2021 Budget Workshop review rating categories
Finance Officers, Executive Leadership Team, Councillors	30 April 2020	2020-2021 Budget Workshop to consider rate modelling
Finance Officers, Executive Leadership Team, Councillors	3 June 2020	2020-2021 Budget Workshop to consider rate modelling
General Counsel Group	June 2020	Report and attachments reviewed for compliance with legislation

OPTIONS**Option One**

That Council resolves that pursuant to sections 81(1) and (2) of the *Local Government Regulation 2012*, the categories in to which rateable land is categorised be those set out below in the Officer's recommendation.

Option Two

That Council resolves to request further information through a workshop on the Differential General Rating Categories, noting that this would delay adoption of the 2020-2021 annual budget.

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION 2020/7

Moved by: Cr Paul Bishop

Seconded by: Cr Wendy Boglary

That Council resolves that pursuant to sections 81(1) and (2) of the *Local Government Regulation 2012*, the categories in to which rateable land is categorised be those set out below.

Rating Category	Rating Category Description
1a	Includes all rateable land that: <ol style="list-style-type: none"> 1) having regard to any improvements or activities conducted upon the land, used primarily for residential purposes; 2) the residential structure is an approved dwelling and is the registered owner's principal place of residence; 3) has a value less than or equal to \$385,000; and 4) is NOT categorised in rating category 1d or 1f.
1b	Includes all rateable land that: <ol style="list-style-type: none"> 1) having regard to any improvements or activities conducted upon the land, used primarily for residential purposes; 2) the residential structure is an approved dwelling and is the registered owner's principal place of residence; 3) has a value greater than \$385,000; and 4) is NOT categorised in rating category 1e or 1g.
1d	Includes all rateable land that: <ol style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Attachment 1 – Raby Bay Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is the registered owner's principal place of residence; and 4) has a value less than or equal to \$385,000.
1e	Includes all rateable land that: <ol style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Attachment 1 – Raby Bay Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, used primarily for residential purposes; 3) the residential structure is an approved dwelling and is the registered owner's principal place of residence; and 4) has a value greater than \$385,000.
1f	Includes all rateable land that: <ol style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Attachment 2 – Aquatic Paradise Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is the registered owner's principal place of residence; and 4) has a value less than or equal to \$385,000.
1g	Includes all rateable land that:

	<ol style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Attachment 2 – Aquatic Paradise Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, used primarily for residential purposes; 3) the residential structure is an approved dwelling and is the registered owner’s principal place of residence; and 4) has a value greater than \$385,000.
2a	<p>Includes all rateable land that:</p> <ol style="list-style-type: none"> 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is NOT the registered owner’s principal place of residence; 3) has a value less than or equal to \$385,000; and 4) is NOT categorised in rating category 2d or 2f.
2b	<p>Includes all rateable land that:</p> <ol style="list-style-type: none"> 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is NOT the registered owner’s principal place of residence; 3) has a value greater than \$385,000; and 4) is NOT categorised in rating category 2e or 2g.
2d	<p>Includes all rateable land that:</p> <ol style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Attachment 1– Raby Bay Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is NOT the registered owner’s principal place of residence; and 4) has a value less than or equal to \$385,000.
2e	<p>Includes all rateable land that:</p> <ol style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Attachment 1– Raby Bay Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is NOT the registered owner’s principal place of residence; and 4) has a value greater than \$385,000.
2f	<p>Includes all rateable land that:</p> <ol style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Attachment 2– Aquatic Paradise Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is NOT the registered owner’s principal place of residence; and 4) has a value less than or equal to \$385,000.

2g	<p>Includes all rateable land that:</p> <ol style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Attachment 2 – Aquatic Paradise Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is NOT the registered owner’s principal place of residence; and 4) has a value greater than \$385,000.
4a	<p>Includes all vacant rateable land, other than that categorised in rating categories 4b, 4c, 10, 11a, 11b or 11c. This category may also include land with an unapproved residential structure or non-commercial out-buildings, for example domestic garage, farm shed.</p>
4b	<p>Includes all vacant rateable land, other than that categorised in rating category 10, 11a, 11b or 11c that adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Attachment 1– Raby Bay Canal Estate Map.</p>
4c	<p>Includes all vacant rateable land, other than that categorised in rating category 10, 11a, 11b or 11c that adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Attachment 2 – Aquatic Paradise Canal Estate Map.</p>
6a	<p>Includes all rateable land that, having regard to any improvements or activities conducted upon the land, is primarily used in whole or in part for commercial or industrial purposes, other than land categorised in rating categories 6b, 6c or 19.</p>
6b	<p>Includes all rateable land that:</p> <ol style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Attachment 1 – Raby Bay Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is primarily used in whole or in part for commercial or industrial purposes; and 3) is NOT categorised in rating category 19.
6c	<p>Includes all rateable land that:</p> <ol style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Attachment 2 – Aquatic Paradise Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is primarily used in whole or in part for commercial or industrial purposes; and 3) is NOT categorised in rating category 19.
8	<p>Includes all rateable land that, having regard to any improvements or activities conducted upon the land, is primarily used in whole or in part, or intended for use in whole or in part, for quarry or extractive industry purposes.</p>
10	<p>Includes all rateable land that has been identified as having an insurmountable drainage constraint and/or significant conservation values that it is unlikely a development permit, or permits, for the</p>

	erection of a dwelling house on the land would be granted. All rateable land included in this category identified with insurmountable drainage problems or conservation values is zoned Conservation in the City Plan. This category also includes all rateable land on the Southern Moreton Bay Islands that is vacant and has been included within the Recreation and Open Space zone of the City Plan.
11a	Includes subdivided land that is not yet developed in accordance with sections 49 and 50 of the <i>Land Valuation Act 2010</i> , other than that categorised in rating category 11b or 11c.
11b	Includes subdivided land that adjoins a canal revetment wall in the estate commonly referred to as Raby Bay, and shown on Attachment 1 – Raby Bay Canal Estate Map that is not yet developed in accordance with sections 49 and 50 of the <i>Land Valuation Act 2010</i> .
11c	Includes subdivided land that adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise, and shown on Attachment 2 – Aquatic Paradise Canal Estate Map, that is not yet developed in accordance with sections 49 and 50 of the <i>Land Valuation Act 2010</i> .
16	One or more land parcels where the land: <ol style="list-style-type: none"> 1) is used for shopping centre purposes, or has the potential predominant use of shopping centre purposes, by virtue of its improvements or the activities conducted upon the land; and 2) is characterised in Council’s land records with the property use code of COM071.
16a	One or more land parcels where the land: <ol style="list-style-type: none"> 1) is used for shopping centre purposes, or has the potential predominant use of shopping centre purposes, by virtue of its improvements or the activities conducted upon the land; 2) is characterised in Council’s land records with the property use code of COM072; and 3) has a value less than \$20,000,000.
16b	One or more land parcels where the land: <ol style="list-style-type: none"> 1) is used for shopping centre purposes, or has the potential predominant use of shopping centre purposes, by virtue of its improvements or the activities conducted upon the land; 2) is characterised in Council’s land records with the property use code of COM023; and 3) has a value greater than or equal to \$20,000,000.
17	One or more land parcels where the land: <ol style="list-style-type: none"> 1) is used for shopping centre purposes, or has the potential predominant use of shopping centre purposes, by virtue of its improvements or the activities conducted upon the land; and 2) is characterised in Council’s land records with the property use code of COM074.
19	One or more land parcels where: <ol style="list-style-type: none"> 1) two or more self-contained places of business are located in one or more buildings; 2) the buildings are separated by common areas, other areas owned by

	<p>the owner or a road; and 3) the total land area is greater than or equal to 4,000 square metres.</p>
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CARRIED 11/0

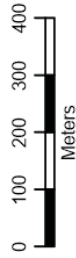
Crs Karen Williams, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Mark Edwards, Julie Talty, Rowanne McKenzie, Tracey Huges, Adelia Berridge and Paul Bishop voted FOR the motion.



Raby Bay Canal Estate Map

Legend

- Privately Owned Land
- Public Land



1:10,000

Produced by
Spatial Business Intelligence
30 June 2020

Data correct at time of production 16 June 2020



5.6 ENVIRONMENT SEPARATE CHARGE 2020-2021**Objective Reference:** A4667410**Authorising Officer:** Deborah Corbett-Hall, Chief Financial Officer**Responsible Officer:** Deborah Corbett-Hall, Chief Financial Officer**Report Author:** Katie Woodrow, Executive Assistant and Operational Support Officer
Katharine Bremner, Budget and Systems Manager**Attachments:** Nil**PURPOSE**

To submit to Council for adoption the Environment Separate Charge for the 2020-2021 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

The Environment Separate Charge will be \$116.32 per annum charged on a per lot basis in 2020-2021. The charge will fund operational and capital projects that include but not limited to 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 92(5) of the *Local Government Act 2009* states separate rates and charges are for any other service, facility or activity that is not subject to another type of rate or charge.

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 local government's budget meeting for a financial year, what rates and charges are to be levied for that financial year.

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 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 2020-2021 is revenue in the order of \$8.4M.

People

Nil impact expected as the purpose of the report is to submit to Council for adopting the Environment Separate Charge for 2020-2021.

Environmental

Nil impact expected as the purpose of the report is to submit to Council for adopting the Environment Separate Charge for 2020-2021.

Social

Nil impact expected as the purpose of the report is to submit to Council for adopting the Environment Separate Charge for 2020-2021.

Human Rights

Nil impact expected as the purpose of the report is to submit to Council for adopting the Environment Separate Charge for 2020-2021.

Alignment with Council's Policy and Plans

This report aligns with Council's 2018-2023 Corporate Plan key outcome:

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

Consulted	Consultation Date	Comments/Actions
Finance Officers, Officers from Environment and Regulation and City Operations Groups, Executive Leadership Team, Councillors	30 April 2020	Options and works programs for 2020-21 reviewed
General Counsel Group	May 2020	Report reviewed for compliance with legislation

OPTIONS**Option One**

That Council resolves that pursuant to section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, to make and levy a separate charge (to be known as the "Environment Separate Charge"), in the sum of \$116.32 per annum, to be levied equally on all rateable land in the local government area, on a per lot basis, for the purposes of funding operational and capital projects to protect, manage, promote and enhance biodiversity in the local government area.

Option Two

That Council resolves to request further information.

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION 2020/8

Moved by: Cr Wendy Boglary

Seconded by: Cr Lance Hewlett

That Council resolves that pursuant to section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, to make and levy a separate charge (to be known as the "Environment Separate Charge"), in the sum of \$116.32 per annum, to be levied equally on all rateable land in the local government area, on a per lot basis, for the purposes of funding operational and capital projects to protect, manage, promote and enhance biodiversity in the local government area.

CARRIED 11/0

Crs Karen Williams, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Mark Edwards, Julie Talty, Rowanne McKenzie, Tracey Huges, Adelia Berridge and Paul Bishop voted FOR the motion.

5.7 LANDFILL REMEDIATION SEPARATE CHARGE 2020-2021**Objective Reference:** A4667414**Authorising Officer:** Deborah Corbett-Hall, Chief Financial Officer**Responsible Officer:** Deborah Corbett-Hall, Chief Financial Officer**Report Author:** Katie Woodrow, Executive Assistant and Operational Support Officer
Katharine Bremner, Budget and Systems Manager**Attachments:** Nil**PURPOSE**

To submit to Council for adoption the Landfill Remediation Separate Charge for the 2020-2021 financial year.

BACKGROUND

In accordance with section 94 of the *Local Government Act 2009*, Council may levy a separate charge as defined at section 92(5). Council has determined 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 policy WST-002-P Landfill Remediation Separate Charge.

ISSUES

The Landfill Remediation Separate Charge will be \$30.00 per annum and charged on a per lot basis in 2020-2021. The charge will fund operational projects relating to the monitoring and remediation of closed landfills, including 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
- 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
- Closed Landfill Administration
- Landfill Remediation - Minor Works
- Landfill Site Investigations Program

STRATEGIC IMPLICATIONS**Legislative Requirements**

Section 92(5) of the *Local Government Act 2009* states separate rates and charges are for any other service, facility or activity that is not subject to another type of rate or charge.

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 local government's budget meeting for a financial year, what rates and charges are to be levied for that financial year.

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 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 2020-2021 is revenue in the order of \$2.2M.

People

Nil impact expected as the purpose of the report is to submit to Council for adopting the Landfill Remediation Separate Charge for 2020-2021.

Environmental

Nil impact expected as the purpose of the report is to submit to Council for adopting the Landfill Remediation Separate Charge for 2020-2021.

Social

Nil impact expected as the purpose of the report is to submit to Council for adopting the Landfill Remediation Separate Charge for 2020-2021.

Human Rights

Nil impact expected as the purpose of the report is to submit to Council for adopting the Landfill Remediation Separate Charge for 2020-2021.

Alignment with Council's Policy and Plans

This report aligns with Council's 2018-2023 Corporate Plan key outcome:

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

Consulted	Consultation Date	Comments/Actions
Principal Waste Planner	March 2020	Provision of landfill remediation program for 2020-2021 on which to base a separate charge

Consulted	Consultation Date	Comments/Actions
Finance Officers, Principal Waste Planner, Executive Leadership Team, Councillors	30 April 2020	2020-2021 Budget workshop to review different scenarios
General Counsel Group	May 2020	Review of report for compliance with legislation

OPTIONS

Option One

That Council resolves that pursuant to section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, to make and levy a separate charge (to be known as the "Landfill Remediation Separate Charge"), in the sum of \$30.00 per annum, to be levied equally on all rateable land in the local government area, on a per lot basis, for the purposes of funding operational projects relating to the monitoring and remediation of closed landfills.

Option Two

That Council resolves to request further information.

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION 2020/9

Moved by: Cr Tracey Huges

Seconded by: Cr Julie Talty

That Council resolves that pursuant to section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, to make and levy a separate charge (to be known as the "Landfill Remediation Separate Charge"), in the sum of \$30.00 per annum, to be levied equally on all rateable land in the local government area, on a per lot basis, for the purposes of funding operational projects relating to the monitoring and remediation of closed landfills.

CARRIED 11/0

Crs Karen Williams, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Mark Edwards, Julie Talty, Rowanne McKenzie, Tracey Huges, Adelia Berridge and Paul Bishop voted FOR the motion.

5.8 REDLAND CITY SES ADMINISTRATION SEPARATE CHARGE 2020-2021**Objective Reference:** A4667412**Authorising Officer:** Deborah Corbett-Hall, Chief Financial Officer**Responsible Officer:** Deborah Corbett-Hall, Chief Financial Officer**Report Author:** Katie Woodrow, Executive Assistant and Operational Support Officer
Katharine Bremner, Budget and Systems Manager**Attachments:** Nil**PURPOSE**

To submit to Council for adoption the Redland City SES Administration Separate Charge for the 2020-2021 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 local government areas. On 14 July 2016, and in each subsequent financial year, Council has levied the Redland City SES Administration Separate 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 with the operational funding of the Redland SES.

ISSUES**Disaster 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 ongoing capacity to provide services across Redland City in responding to a variety of emergency 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 Queensland Fire and Emergency Services. 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.

- 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 Separate Charge will fund the ongoing 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 2020-2021 the Redland City SES Administration Separate Charge is set at \$7.08 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 separate rates and charges are for any other service, facility or activity that is not subject to another type of rate or charge.

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 local government's budget meeting for a financial year, what rates and charges are to be levied for that financial year.

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.

Section 4 of the *Disaster Management Act 2003* states that the Act's objects are to be achieved primarily 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;
- c) ensuring communities receive appropriate information about preparing for, responding to and recovering from a disaster;
- d) declaring a disaster situation;
- e) establishing the Office of the Inspector-General of Emergency Management.

Section 4A(c) of the *Disaster Management Act 2003* states that local governments should primarily be responsible for managing events in their local government area.

Section 80(1) of the *Disaster Management Act 2003* 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 this 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 building community resilience and preparedness through community engagement and preparedness programs.

Financial

The Redland City SES Administration Separate Charge, together with grant funding, is estimated to fully meet Council's operational requirements of the Redland SES for the financial year 2020-2021. The financial implication for the financial year 2020-2021 is revenue in the order of \$497K from the separate charge.

People

Nil impact expected as the purpose of the report is to submit to Council for adopting the Redland City SES Administration Separate Charge for 2020-2021.

Environmental

Nil impact expected as the purpose of the report is to submit to Council for adopting the Redland City SES Administration Separate Charge for 2020-2021.

Social

Nil impact expected as the purpose of the report is to submit to Council for adopting the Redland City SES Administration Separate Charge for 2020-2021.

Human Rights

Nil impact expected as the purpose of the report is to submit to Council for adopting the Redland City SES Administration Separate Charge for 2020-2021.

Alignment with Council's Policy and Plans

This report aligns with Council's 2018-2023 Corporate Plan key outcome:

- 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.
 - 7.5 The community's preparedness for disasters is improved through community education, training and strong partnerships between Council and other agencies.

CONSULTATION

Consulted	Consultation Date	Comments/Actions
Finance Officers, Disaster Planning & Operations Officers, Executive Leadership Team, Councillors	30 April 2020	Budget workshop to review options for 2020-2021
General Counsel Group	May 2020	Report reviewed for compliance with legislation

OPTIONS**Option One**

That Council resolves that pursuant to section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, to make and levy a separate charge (to be known as the "Redland City SES Administration Separate Charge"), in the sum of \$7.08 per annum, to be levied equally on all rateable land in the local government area, on a per rateable property basis, for the purposes of funding the Redland City State Emergency Services Unit.

Option Two

That Council resolves to request further information.

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION 2020/10

Moved by: Cr Wendy Boglary

Seconded by: Cr Rowanne McKenzie

That Council resolves that pursuant to section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, to make and levy a separate charge (to be known as the "Redland City SES Administration Separate Charge"), in the sum of \$7.08 per annum, to be levied equally on all rateable land in the local government area, on a per rateable property basis, for the purposes of funding the Redland City State Emergency Services Unit.

CARRIED 11/0

Crs Karen Williams, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Mark Edwards, Julie Talty, Rowanne McKenzie, Tracey Huges, Adelia Berridge and Paul Bishop voted FOR the motion.

5.9 RURAL FIRE BRIGADE SPECIAL CHARGE 2020-2021 OVERALL PLAN

Objective Reference: A4667419

Authorising Officer: Deborah Corbett-Hall, Chief Financial Officer

Responsible Officer: Deborah Corbett-Hall, Chief Financial Officer

Report Author: Noela Barton, Service Manager Financial Operations
Katharine Bremner, Budget and Systems Manager

Attachments: 1. Rural Fire Brigade Special Charge Benefited Area Map [↓](#)

PURPOSE

To submit to Council for adoption the Rural Fire Brigade Special Charge Overall Plan for the 2020-2021 financial year.

BACKGROUND

Since 2015-2016 Council has levied a Rural Fire Brigade Special Charge (Special Charge). The collected funds will be distributed annually in June to each Island Brigade as directed by the Rural Fire Service Queensland.

ISSUES**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 2020-2021 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.

Description of service, facility, or activity

The activity that Council is to carry out is the contribution of funds to Island rural fire brigades received under the levying of a special charge where such funds are distributed under the direction of Rural Fire Service Queensland to the brigades.

The brigades provide the following services (among others) to the Southern Moreton Bay Islands:

- Responding to the outbreak of fires
- Working in conjunction with staff from Rural Fire Service Queensland 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
- Supporting 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 (for the purposes of section 92(3) of the *Local Government Act 2009*) 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.

As at 2 June 2020, there are 11,935 rateable lots that will be levied a Rural Fire Brigade Special Charge.

The estimated cost of carrying out the overall plan is \$119,350.

For the 2020-2021 financial year Rural Fire Service Queensland has requested a Special Charge of \$10.00 per annum per lot.

The Special Charge of \$10.00 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 one year, ending on 30 June 2021.

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* (Act) 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 Act states that a local government may decide to levy a special rate or charge. Under section 94(2) of the Act, Council must decide the rates and charges (including special rates and charges) to be levied for a financial year by resolution at Council's budget meeting for the financial year.

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:

- a) The rateable land to which the special rates or charges apply.
- b) The overall plan for the service, facility or activity to which the special rates or charges apply.

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 will discharge its duty for the time limit

for carrying out the overall plan by an annual payment of all revenue collected from the Special Charge to the brigades under the direction of the Rural Fire Service Queensland.

Risk Management

Council annually reviews special charges during the budget process. For the 2020-2021 financial year Council has established a position that it will support the Rural Fire Service Queensland 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 special charge proposed for the 2020-2021 financial year has been set in consultation with Council, Executive Leadership Team, Finance Officers and the Rural Fire Service Queensland.

Based on the number of rateable lots (11,935) it is forecast that \$119,350 will be raised in the 2020-2021 financial year.

People

Nil impact expected as the purpose of the report is to submit to Council for adopting the Rural Fire Brigade Special Charge 2020-2021 Overall Plan.

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 Fire Service Queensland 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 as the purpose of the report is to submit to Council for adopting the Rural Fire Brigade Special Charge 2020-2021 Overall Plan.

Human Rights

Nil impact expected as the purpose of the report is to submit to Council for adopting the Rural Fire Brigade Special Charge 2020-2021 Overall Plan.

Alignment with Council's Policy and Plans

This report aligns with Council's 2018-2023 Corporate Plan key outcome:

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.
 - 7.5 The community's preparedness for disasters is improved through community education, training and strong partnerships between Council and other agencies.

CONSULTATION

Consulted	Consultation Date	Comments/Actions
Finance Officers, Executive Leadership Team, Councillors	14 May 2020	Budget workshop to review recommendation for 2020-21
General Counsel Group	May 2020	Report reviewed for compliance with legislation

OPTIONS**Option One**

That Council resolves as follows:

1. To adopt the Overall Plan described in this report for the Rural Fire Brigade Special Charge for the 2020-2021 financial year, as the identified overall plan for the purposes of section 94(2)(b) of the *Local Government Regulation 2012*.
2. That the pursuant to section 94 of the *Local Government Act 2009*, section 94 of the *Local Government Regulation 2012* and section 128A of the *Fire and Emergency Services Act 1990*, to make and levy a special charge (to be known as the "Rural Fire Brigade Special Charge" for the 2020-2021 financial year) in the sum of \$10.00 per annum, levied on a per lot basis, to which the overall plan applies (being 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), to fund the rural fire brigades servicing the Southern Moreton Bay Islands.

Option Two

That Council resolves to request further information.

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION 2020/11

Moved by: Cr Mark Edwards

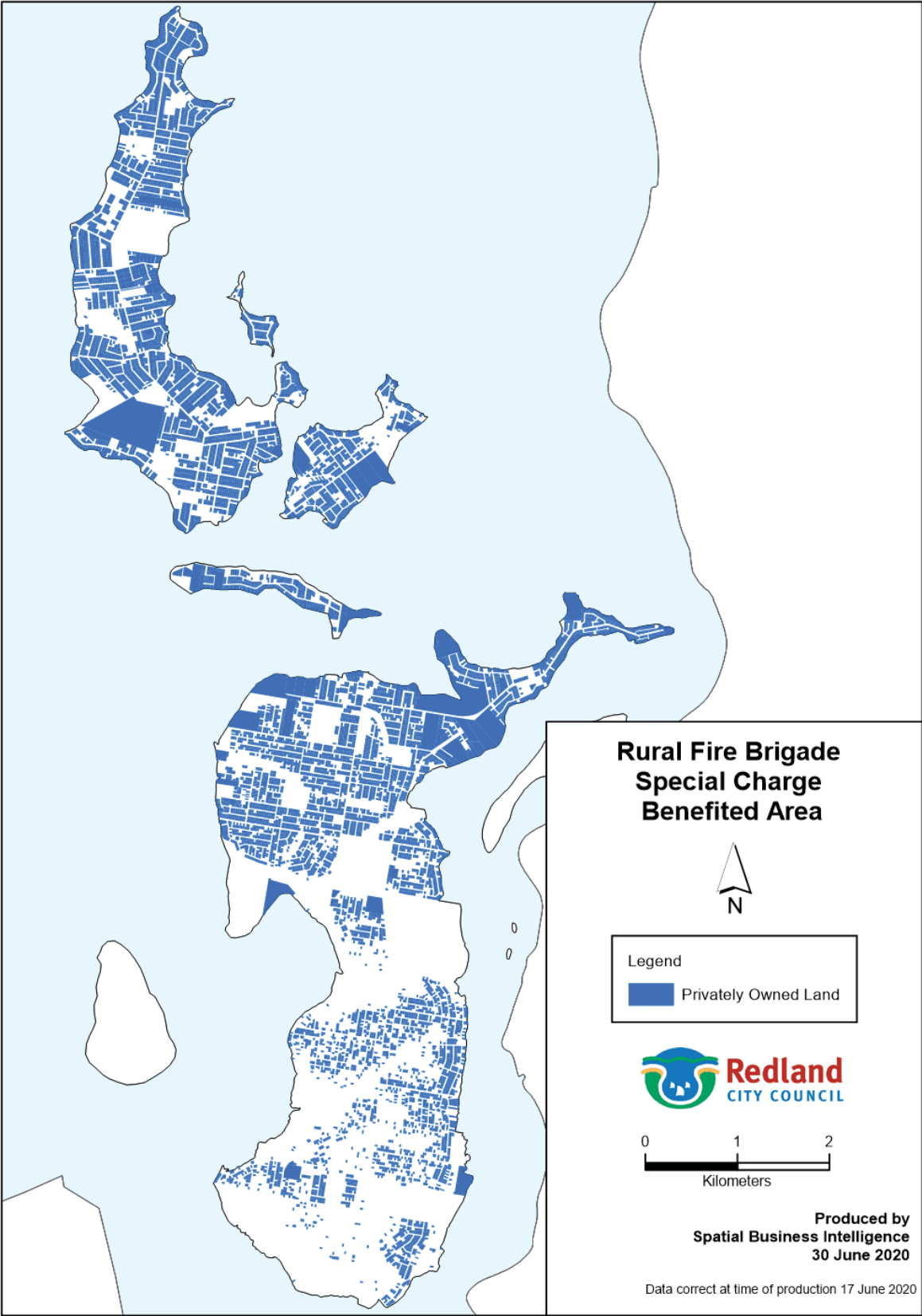
Seconded by: Cr Julie Talty

That Council resolves as follows:

1. To adopt the Overall Plan described in this report for the Rural Fire Brigade Special Charge for the 2020-2021 financial year, as the identified overall plan for the purposes of section 94(2)(b) of the *Local Government Regulation 2012*.
2. That the pursuant to section 94 of the *Local Government Act 2009*, section 94 of the *Local Government Regulation 2012* and section 128A of the *Fire and Emergency Services Act 1990*, to make and levy a special charge (to be known as the "Rural Fire Brigade Special Charge for the 2020-2021 financial year") in the sum of \$10.00 per annum, levied on a per lot basis, to which the overall plan applies (being 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), to fund the rural fire brigades servicing the Southern Moreton Bay Islands.

CARRIED 11/0

Crs Karen Williams, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Mark Edwards, Julie Talty, Rowanne McKenzie, Tracey Huges, Adelia Berridge and Paul Bishop voted FOR the motion.



5.10 ADOPTION OF BUDGET ESTIMATES AND FIXING OF RATES AND CHARGES 2020-2021

Objective Reference: A4667416

Authorising Officer: Deborah Corbett-Hall, Chief Financial Officer

Responsible Officer: Deborah Corbett-Hall, Chief Financial Officer

Report Author: Katharine Bremner, Budget and Systems Manager
Noela Barton, Service Manager Financial Operations

Attachments: 1. Budget Publication 2020-2021 [↓](#)

PURPOSE

To present to Council:

- For adoption, the 2020-2021 Annual Budget, including a Revenue Statement.
- The list of business activities to which it is proposed to apply the code of competitive conduct.
- Rates and charges proposed to be levied for the financial year, and related matters, including in relation to periods for levying and payment, interest, concessions and identification of the rating category of rateable land.

BACKGROUND**Annual Budget**

Section 104(5)(a)(iv) of the *Local Government Act 2009* (Act) requires the system of financial management established by Council to include an annual budget including revenue statement.

Section 170 of the *Local Government Regulation 2012* (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 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 a revenue statement, prepared in accordance with section 172 of the Regulation, in Council's budget.

Rates and Charges

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.

As detailed in the Issues and Legislative Implication sections below, the Act and Regulation also require a number of other resolutions and decisions in relation to rates and charges.

Code of Competitive Conduct

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 2020-2021

Section 104(5)(a)(iv) of the Act requires the system of financial management established by Council to include an annual budget including revenue statement.

Annual Budget

The 2020-2021 annual budget presented with this report has been prepared in accordance with section 169 of the Regulation.

Revenue Statement

The 2020-2021 Revenue Statement presented with this report, as part of the budget, 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

As per previous years, for the 2020-2021 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 2020-2021 year, 28 rating categories are proposed. Sections 81(4) and (5) of the Regulation require that, after deciding the rating categories and descriptions, Council must identify the rating category of each parcel of rateable land, in the way Council considers appropriate.

Under section 77 of the Regulation, Council may fix a minimum amount of general rates.

In accordance with section 94 of the Regulation, the Rural Fire Brigade Special Charge is proposed in the localised areas of Karragarra, Lamb, Macleay, Perulpa and Russell Islands.

In accordance with section 103 of the Regulation, it is proposed Council will levy separate charges (Environment Separate Charge, Landfill Remediation Separate Charge and Redland City SES Administration Separate 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 trade waste.

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 at least 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 as set out in the Revenue Statement.

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 detailed in the Revenue Statement 2020-2021 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.
- One of the adjoining lots would, if sold separately, be unable to lawfully accommodate a dwelling.
- One of the adjoining lots would not be issued a building permit unless an existing approved structure was removed.

In accordance with section 120(1)(f) of the Regulation, it is 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 2020-2021.

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 set out in the Revenue Statement.

Under section 133 of the Regulation interest is payable on overdue rates and charges. It is proposed that the interest rate for the 2020-2021 financial year will be 8.53 per cent and payable from the day the rates or charges become overdue.

The rates and charges proposed to be levied for the 2020-2021 financial year are detailed within the 2020-2021 Revenue Statement that is presented for adoption with the 2020-2021 Annual Budget.

Competitive Neutrality

In accordance with sections 43 and 47 of the Act it is proposed that for the 2020-2021 financial year the significant business activities of RedWaste and Redland Water will be operated as commercialised business activities, and be subject to the code of competitive conduct. It is noted that there are no other business activities of Council which meet the threshold prescribed in section 39 of the Regulation, for the purposes of section 47(7) of the Act.

STRATEGIC IMPLICATIONS

Legislative Requirements

Section 104(5)(a)(iv) of Act requires the system of financial management established by Council to include an annual budget including revenue statement.

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 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, by resolution at its budget meeting for a financial year, the rates and charges that are to be levied for that financial year.

As further detailed in the Issues section above, the Act and Regulation also require a number of other resolutions and decision in relation to rates and charges.

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 section 39 of the Regulation.

Risk Management

The preparation for the annual budget and rates and charges for the 2020-2021 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 compliance with legislation.

Financial

The financial implications of the 2020-2021 annual budget are in line with Council's:

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

Council's long-term financial forecast remains sustainable with ten of the eleven key performance indicators expected to be met or exceeded in the 2020-2021 financial year. The key performance indicator not expected to meet the target is the Asset Sustainability Ratio.

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 Corporate Strategy and Performance Group will continue to improve asset management processes and practices in the coming years through the implementation of the outcomes and recommendations from the Asset Management Project.

People

Nil impact expected as the purpose of the report is to present the 2020-2021 annual budget to Council for adoption.

Environmental

Nil impact expected as the purpose of the report is to present the 2020-2021 annual budget to Council for adoption.

Social

Nil impact expected as the purpose of the report is to present the 2020-2021 annual budget to Council for adoption.

Human Rights

Nil impact expected as the purpose of the report is to present the 2020-2021 annual budget to Council for adoption.

Alignment with Council's Policy and Plans

This report aligns with Council's 2018-2023 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

Consulted	Consultation Date	Comments/Actions
Finance Officers, Executive Leadership Team and Councillors	December 2019	2020-21 Financial Strategy Workshops to review and consider parameter and guidelines for development of 2020-21 budget and long term financial forecasting
Finance Officers, Executive Leadership Team and Councillors	April-June 2020	2020-21 Budget workshops to review and consider various options for the development of the 2020-21 budget
General Counsel Group	June 2020	Report reviewed for compliance with legislation

OPTIONS

Option One

That Council resolves to make each of the resolutions set out in the Officer's recommendation.

Option Two

That Council resolves to make only some, or none, of the listed resolutions in the Officer's recommendation.

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION 2020/12

Moved by: Cr Peter Mitchell

Seconded by: Cr Wendy Boglary

That Council resolves as follows:

1. Code of Competitive Conduct

Subject to review of the 2019-2020 end of year financial statements, in accordance with section 47(7) of the *Local Government Act 2009*, Council resolves to apply the code of competitive conduct to the following significant business activities and operate each as a commercialised business activity:

- a) RedWaste
- b) Redland Water

2. Identification of rating categories of rateable land

Pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, Council delegates to the Chief Executive Officer the power to identify the rating category to which each parcel of rateable land belongs.

3. Differential general rates

Pursuant to section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, the differential general rate to be made and levied for each differential general rate category, and pursuant to section 77 of the *Local Government Regulation 2012*, the minimum general rate to be made and levied for each differential general rate category is as follows:

Rating Category	Rate in the dollar (<i>Local Government Act 2009</i> , s.94; <i>Local Government Regulation 2012</i> , s.80)	Minimum differential general rate (<i>Local Government Act 2009</i> , s.94; <i>Local Government Regulation 2012</i> , s.77)	
		Minimum general rate \$	Minimum general rate threshold \$
1a	0.00413779	\$1,062	\$256,659
1b	0.00331230	\$1,593	\$480,934
1d	0.00732548	\$1,572	\$214,593
1e	0.00586043	\$2,820	\$481,193
1f	0.00413907	\$1,202	\$290,403
1g	0.00344922	\$1,738	\$503,882
2a	0.00500466	\$1,159	\$231,584
2b	0.00425572	\$1,926	\$452,567
2d	0.00885937	\$1,618	\$182,632
2e	0.00753054	\$3,411	\$452,955
2f	0.00500413	\$1,300	\$259,785
2g	0.00443219	\$2,073	\$467,715
4a	0.00554682	\$1,187	\$213,997

4b	0.00981999	\$1,610	\$163,951
4c	0.00586364	\$1,329	\$226,651
6a	0.00703426	\$1,357	\$192,913
6b	0.01245333	\$1,735	\$139,320
6c	0.00732955	\$1,500	\$204,651
8	0.01698435	\$2,354	\$138,598
10	0.00910252	\$331	\$36,364
11a	0.00993072	N/a	N/a
11b	0.02112193	N/a	N/a
11c	0.01193070	N/a	N/a
16	0.00910314	\$37,282	\$4,095,508
16a	0.00951693	\$85,167	\$8,949,000
16b	0.00993072	\$176,496	\$17,772,738
17	0.00703426	\$2,749	\$390,802
19	0.00786182	\$4,826	\$613,853

4. Wastewater Utility Charges

Pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council makes and levies wastewater utility charges, for the supply of wastewater services by the Council, as follows:

Wastewater charges will be applied in accordance with the Revenue Statement 2020-2021.

Attribute Type (RCC Use)	Charge Description	Charge Amount \$	Charge Basis
VSW01 VSW02 VSW03 VCSW01	Wastewater Fixed Access Charge	28.52	per unit

5. Water Utility Charges

Pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, council makes and levies water utility charges, for the supply of water services by the Council as follows:

Fixed Water Access charges will be applied in accordance with the Revenue Statement 2020-2021.

Attribute Type (RCC Use)	Charge Description	Charge Amount \$	Charge Basis
VBW01, VBW03,VBW04	Fixed Water Access (domestic)	280.48	per meter/lot

Domestic Residential 25mm to 150mm and Units, Flats, Guest Houses, Multiple Dwellings 20mm to 150mm		
Attribute Type (RCC Use)	Meter Size	Charge Amount \$
VBM20 VCBM20	20mm	280.48
VBM25 VCBM25	25mm	438.28

VBM32	VCBM32	32mm	718.08
VBM40	VCBM40	40mm	1,122.00
VBM50	VCBM50	50mm	1,753.12
VBM80	VCBM80	80mm	4,487.96
VBM100	VCBM100	100mm	7,012.40
VBM150	VCBM150	150mm	15,777.96

Commercial and Industrial		
Attribute Type (RCC Use)	Meter Size	Charge Amount \$
VBW20 VCBW20 VCW20	20mm	364.64
VBW25 VCBW25 VCW25	25mm	569.76
VBW32 VCBW32 VCW32	32mm	933.52
VBW40 VCBW40 VCW40	40mm	1,458.60
VBW50 VCBW50 VCW50	50mm	2,279.04
VBW80 VCBW80 VCW80	80mm	5,834.32
VBW100 VCBW100 VCW100	100mm	9,116.16
VBW150 VCBW150 VCW150	150mm	20,511.36

The consumption charge is calculated at a flat rate for Residential and Concessional and at a separate flat rate for Non-residential and Council. Pursuant to section 102(2) of the *Local Government Regulation 2012*, a water meter is taken to have been read during the period that starts two weeks before, and ends two weeks after, the day on which the meter is actually read.

Charge Description	Retail Water Price (RCC) \$ Per Kilolitre	State Bulk Water Price \$ Per Kilolitre	Total Price \$ Per Kilolitre
Residential (VWCRES)	0.614	3.122	3.736
Concessional (VWCCNC)	0.614	3.122	3.736
Non – residential	1.405	3.122	4.527
Council (VWCRCC)	1.405	3.122	4.527

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.

Attribute Type (RCC Use)	Charge Description	Charge Amount \$	Charge Basis	
VTP01 and VTP02	Trade Waste Generator Charge	426.04	per annum	
VTW01 and VTW02	Trade Waste Discharge - Volume:	2.36	per kL	
VTW02	Trade Waste Discharge - Quality:	C.O.D (Chemical Oxygen	1.72	per kg
	T.S.S. (Total Suspended	0.78	per kg	
	T.O.G (Total Oil and Grease)	0.78	per kg	
	Phosphorus	7.16	per kg	
	Nitrogen	2.14	per kg	

	Food waste disposal units based on power of motor	36.87	as charge 'C' (refer Trade Waste Management
	Constant 'd' for use when determining 'additional Charge' for excess strength	0	(refer Trade Waste Management

6. Waste Management Utility Charges

Pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council makes and levies waste management utility charges, for the supply of waste management services by Council, as follows:

Residential Kerbside Waste		
RedWaste Utility Charges	Mainland	Bay Islands
	Annual Amount	Annual Amount \$
240L Waste / 240L Recycling	450.50	476.50
140L Waste / 240L Recycling	377.50	447.50
240L Waste / 340L Recycling	450.50	476.50
140L Waste / 340L Recycling	377.50	447.50
140L Waste / 140L Recycling	351.50	432.00
240L Green Waste	64.00	N/A
Additional Bin and Service - Scheduled Days		
240L Additional Waste	229.00	295.00
240L Additional Recycling	136.00	161.00
140L Additional Waste	204.00	288.00
340L Additional Recycling	176.00	183.00
240L Additional Green Waste	64.00	N/A
Additional Service Existing Bin (Temporary Lift) - Scheduled Days		
	Amount Per Lift	
140L Waste Bin per lift	16.50	N/A
240L Waste Bin per lift	18.50	N/A
240L Recycling Bin per lift	17.00	N/A
340L Recycling Bin per lift	12.00	N/A
240L Green Waste Bin per lift	9.00	N/A
Additional Service Existing Bin (Temporary Lift) - Outside Scheduled Days		
	Amount Per Lift	
240L Additional Waste Service per lift	60.00	N/A
140L Additional Waste Service per lift	44.00	N/A
240L Additional Recycling Service per lift	34.00	N/A
340L Additional Recycling Service per lift	35.00	N/A

Residential Bulk Waste Bin Collection Service		
RedWaste Utility Charges - Size (m ³)	Mainland	Bay Islands
	Annual Amount \$	Annual Amount
Waste Service Bulk Bin size (m ³) - 1 service per week		
0.66 m ³ (Rear lift)	1,051.00	N/A
0.66 m ³ (Front lift)	923.00	2,490.00
1.10 m ³ (Rear lift)	1,606.00	N/A
1.10 m ³ (Front lift)	1,583.00	N/A
1.50 m ³	1,917.00	2,969.00
2.00 m ³	2,569.00	3,958.00
2.25 m ³	2,886.00	4,452.00
3.00 m ³	3,753.00	5,900.00
4.00 m ³	4,969.00	7,599.00

Additional Waste Service Bulk Bin size (m ³) - Lift only; 1	Amount Per Lift \$	Amount Per Lift
0.66 m ³	46.60	N/A
1.10 m ³	55.20	N/A
1.50 m ³	56.60	82.40
2.00 m ³	60.00	100.00
2.25 m ³	65.40	110.80
3.00 m ³	77.80	136.60
4.00 m ³	97.00	169.20
Temporary Waste Service (≤3 months) Bulk Bin size (m ³) - Bin and Lift; 1 service	Amount Per Bin & Lift \$	Amount Per Bin & Lift \$
0.66 m ³	100.40	N/A
1.10 m ³	180.20	N/A
1.50 m ³	183.40	206.00
2.00 m ³	192.00	219.00
2.25 m ³	196.00	230.00
3.00 m ³	208.60	255.52
4.00 m ³	225.40	288.40
Residential and Commercial Bulk Recycling Bin Service		
RedWaste Utility Charges - Size (m ³)	Mainland	Bay Islands
	Annual Amount \$	Annual Amount

Recycle Service Bulk Bin size (m ³) - 1 service per fortnight		
0.66 m ³ (Rear lift)	627.00	N/A
0.66 m ³ (Front lift)	640.00	1,087.00
1.10 m ³ (Rear lift)	987.00	N/A
1.10 m ³ (Front lift)	1,057.00	1,742.00
1.50 m ³	1,410.00	2,451.00
2.00 m ³	1,884.00	N/A
2.25 m ³	2,032.00	3,620.00
3.00 m ³	2,644.00	4,821.10
4.00 m ³	2,832.00	6,392.00
Additional Recycling Service Bulk Bin size (m ³) Lift only; 1 service	Amount Per Lift \$	Amount Per Lift
1.10 m ³	141.00	N/A
1.50 m ³	145.00	235.80
2.00 m ³	147.00	N/A
2.25 m ³	150.00	235.80
3.00 m ³	153.00	235.80
4.00 m ³	159.00	235.80
Temporary Recycling Service (≤3 months) Bulk Bin Size (m ³) - Bin and Lift; 1 service	Amount Per Bin & Lift	Amount Per Bin & Lift \$
1.10 m ³	248.00	N/A
1.50 m ³	188.60	431.28
2.00 m ³	205.00	N/A
2.25 m ³	206.40	431.28
3.00 m ³	224.00	431.28
4.00 m ³	247.00	431.28

Commercial Kerbside Collection Services		
	Mainland	Bay Islands
RedWaste Utility Charges	Annual Amount	Annual Amount \$
240L Waste / 240L Recycling	517.50	543.50
140L Waste / 240L Recycling	423.50	493.50
240L Waste / 340L Recycling	517.50	543.50
140L Waste / 340L Recycling	423.50	493.50
140L Waste / 140L Recycling	397.50	478.00
240L Recycling (Stand Alone) Bin	136.00	161.00
340L Recycling (Stand Alone) Bin	176.00	183.00
240L Green Waste	64.00	N/A

Additional Bin and Service – Scheduled Days		
240L Additional Waste	296.00	362.00
240L Additional Green Waste	64.00	N/A
Additional Service Existing Bin (Temporary Lift)	Amount Per Lift \$	
240L Green Waste	9.00	N/A

Commercial Bulk Waste Bin Collection Service		
RedWaste Utility Charges - Size (m ³)	Mainland	Bav Islands
	Annual Amount €	Annual Amount €
Waste Service Bulk Bin size (m ³) - 1 service per week		
0.66 m ³ (Rear lift)	1,314.00	N/A
0.66 m ³ (Front lift)	1,186.00	2,753.00
1.10 m ³ (Rear lift)	2,044.00	N/A
1.10 m ³ (Front lift)	2,021.00	2,612.00
1.50 m ³	2,514.00	3,566.00
2.00 m ³	3,365.00	4,754.00
2.25 m ³	3,781.00	5,347.00
3.00 m ³	4,946.00	7,093.00
4.00 m ³	6,560.00	9,190.00
Additional Waste Service Bulk Bin size (m ³)	Amount Per Lift	Amount Per Lift
0.66 m ³	52.60	N/A
1.10 m ³	64.20	69.00
1.50 m ³	68.60	94.40
2.00 m ³	76.00	116.00
2.25 m ³	83.40	128.80
3.00 m ³	100.80	159.60
4.00 m ³	128.00	200.20

Commercial Bulk Waste Bin Collection Service		
Temporary Waste Service (<3months) Bulk Bin size (m ³) Bin and Lift, 1 service	Amount Per Bin & Lift \$	Amount Per Bin & Lift \$
0.66 m ³	106.40	N/A
1.10 m ³	189.20	164.04
1.50 m ³	195.40	218.00
2.00 m ³	208.00	235.00
2.25 m ³	214.00	248.00
3.00 m ³	231.60	278.52
4.00 m ³	256.40	319.40

7. Interest

Pursuant to section 133 of the *Local Government Regulation 2012*, compound interest on daily rests at the rate of 8.53 per cent per annum is to be charged on all overdue rates or charges.

8. Levy and Payment

a) Pursuant to section 107 of the *Local Government Regulation 2012*, Council's rates and charges be levied quarterly on the first day of July, October, January and April.

b) Pursuant to section 118 of the *Local Government Regulation 2012*, Council's rates and charges must be paid at least 30 days after the date of the issue of the rate notice.

9. Rates Concessions

a) Pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012*, a rebate of the differential general rate will be granted to all ratepayers who are pensioners on the basis of the Revenue Statement 2020-2021 during the 2019-2020 financial year:

- For ratepayers in receipt of the maximum rate of pension
 - o \$335.00 per annum
- For ratepayers not in receipt of the maximum rate of pension
 - o \$167.50 per annum

b) Pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012*, a rebate will be provided to land that 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 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 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.

10. Adoption of Budget including the rates and charges to be levied for 2020-2021

Pursuant to sections 169 and 170 of the *Local Government Regulation 2012*, Council's Budget for the 2020-2021 financial year, incorporates the following:

- i. statement of financial position
- ii. statement of cash flows
- iii. statement of income and expenditure including:

- a. statement of comprehensive income
- b. contributions from developers
- c. significant business activities including:
 - i. statement of income and expenditure for Redland Water
 - ii. statement of income and expenditure for RedWaste
- iv. statement of changes in equity
- v. relevant measures of financial sustainability
- vi. total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget as tabled, be adopted
- vii. long-term financial forecast
- viii. revenue policy (adopted by Council resolution on 10 June 2020)
- ix. revenue statement including the rates and charges to be levied for 2020-2021.

CARRIED 11/0

Crs Karen Williams, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Mark Edwards, Julie Talty, Rowanne McKenzie, Tracey Huges, Adelia Berridge and Paul Bishop voted FOR the motion.



Budget 2020 - 2021



Budget 2020-21

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Figures in tables and generally in the text throughout this document have been rounded. Any discrepancies in tables between totals and sums of components are due to casting.

Budget 2020-21

Mayor's Message

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

Elected Members

Mayor
Cr Karen Williams



Division 1
Cr Wendy Boglary

Division 2
Cr Peter Mitchell



Division 3
Cr Paul Gollè



Division 4
Cr Lance Hewlett



Division 5
Cr Mark Edwards

Deputy Mayor
Division 6
Cr Julie Talty



Division 7
Cr Rowanne McKenzie



Division 8
Cr Tracey Huges











Division 9
Cr Adelia Berridge

Division 10
Cr Paul Bishop



Budget 2020-21

Executive Leadership Team

	 <p>Chief Executive Officer Andrew Chesterman</p>	
	<p>General Manager Organisational Services John Oberhardt</p>	
	 <p>General Manager Community & Customer Services Louise Rusan</p>	
	<p>General Manager Infrastructure & Operations Nicole Davis</p>	
	 <p>Head of People & Culture Amanda Daly</p>	
	<p>General Counsel Andrew Ross</p>	
	 <p>Chief Financial Officer Deborah Corbett-Hall</p>	

Council's Corporate Plan Outcomes

On 9 May 2018, Redland City Council ('Council') adopted its Corporate Plan for the five year period 2018-2023, to commence 1 July 2018. 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 2020-2021 budget supports, and is consistent with, the 2018-2023 Corporate Plan in delivering services, programs and facilities to its community.

Budget 2020-21

2020-2021 Annual Budget at a Glance

Capital Expenditure



- Weinam Creek Development
- Road Renewals
- Pontoon Upgrade, Russell Island
- Hanover Drive Park, Alexandra Hills Park Upgrade
- Revetment Wall Upgrades
- Headland Park, Point Lookout Park Upgrade
- Sports Renewal - William Taylor Memorial Sportsfield, Thorneside
- Stage 2A Apex Park, Wellington Point
- Cleveland Cemetery Upgrade
- Wellington Street & Panorama Drive - Road Upgrade
- Landside Facility (new boat ramp), Southern Redland Bay
- Redlands Coast Sports Precinct Development
- Charlie Buckler Sportsfield Carpark Renewal and Expansion

Rates and Charges

Differential General Rate

- General rate revenue increase of 2.99%

Environment Separate Charge

- Decreased by \$5.68 from \$122.00 per annum to \$116.32 per annum, to fund work such as fire management, citywide planting, habitat restoration and management

Landfill Remediation Separate Charge

- Decreased by \$10.52 per annum from \$40.52 to \$30.00

Redland City SES Administration Separate Charge

- Increased slightly by 8 cents to \$7.08 per annum for 2020-21

Water Pricing – RCC controlled

- 2020-21 water fixed access (domestic) charge increased from \$268.64 per annum to \$280.48 or 4.41%
- Water consumption - Variable Water Residential charge has increased by 1 cent for 2020-21 to 61.4 cents per kilolitre

Water Pricing – State controlled

- Water consumption - State Controlled Bulk Water increased from \$2.935 per kilolitre to \$3.122 per kilolitre for 2020-21, an increase of 6.37%

Wastewater Pricing

- Average domestic wastewater charge has increased by 3.48% from \$689.00 to \$713.00 per annum for 2020-21

Comparative Bill for Pricing 2020-21 Domestic Average Water User				
	2019-20	2020-21	Variance	Variance
	\$	\$	\$	%
Water:				
Access	268.64	280.48	11.84	4.41%
Consumption (190.84KL)*:				
Bulk (State Controlled)	560.12	595.81	35.69	6.37%
Retail (RCC Controlled)	114.75	117.19	2.44	2.13%
Total Water excluding Wastewater	943.51	993.48	49.97	5.30%
Wastewater	689.00	713.00	24.00	3.48%
TOTAL WATER CHARGES	1,632.51	1,706.48	73.97	4.53%

* RCC calculates average annual consumption by applying historical consumption data to derive a residential daily average usage. In contrast, the Queensland Competition Authority applies an average annual consumption of 160KL.

Waste Levy in Queensland

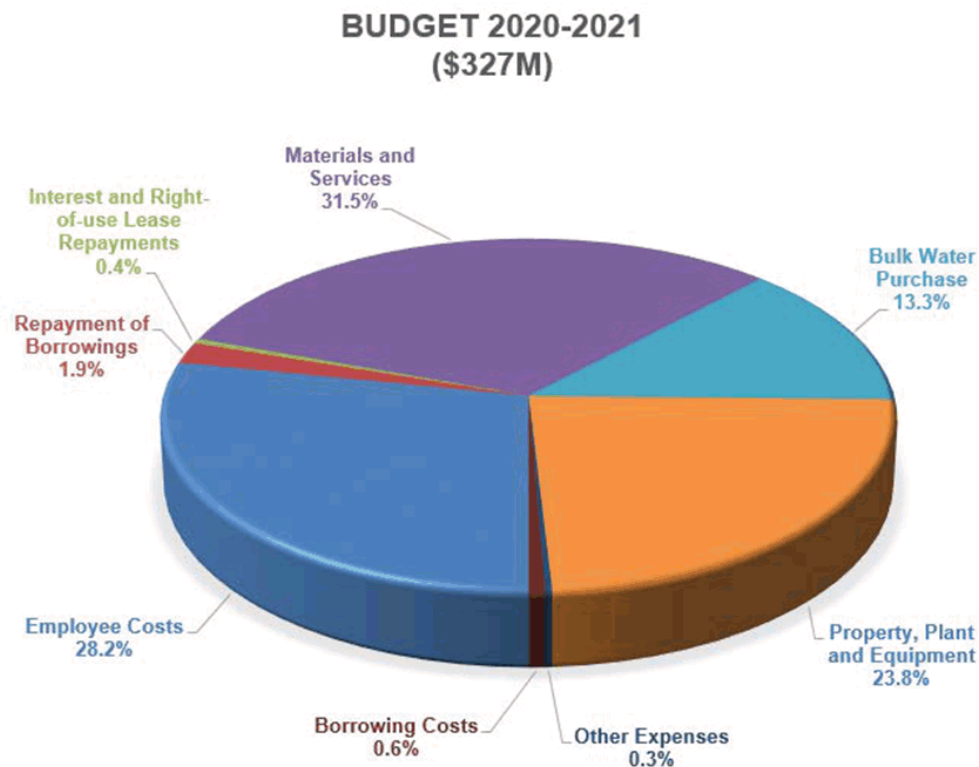
- For the financial year 2020-21, an annual payment of \$4,821,175 will be paid to Redland City Council by the Queensland Government under the *Waste Reduction and Recycling Act 2011*. The purpose of this payment is to mitigate any direct impacts of the waste disposal levy to households in the Redland City local government area.

Budget 2020-21

Financial Budget Overview 2020-2021

Investment in the City

For 2020-21, 31.5% of the budget has been allocated to purchase materials and deliver services to support the Redlands community. Additionally, 13.3% is for the purchase of bulk water from the Queensland State Government. 23.8% has been set aside for new infrastructure and other capital programs. A further 28.2% is required for Council employees who contribute towards the delivery of services and maintenance programs to the Redlands community.



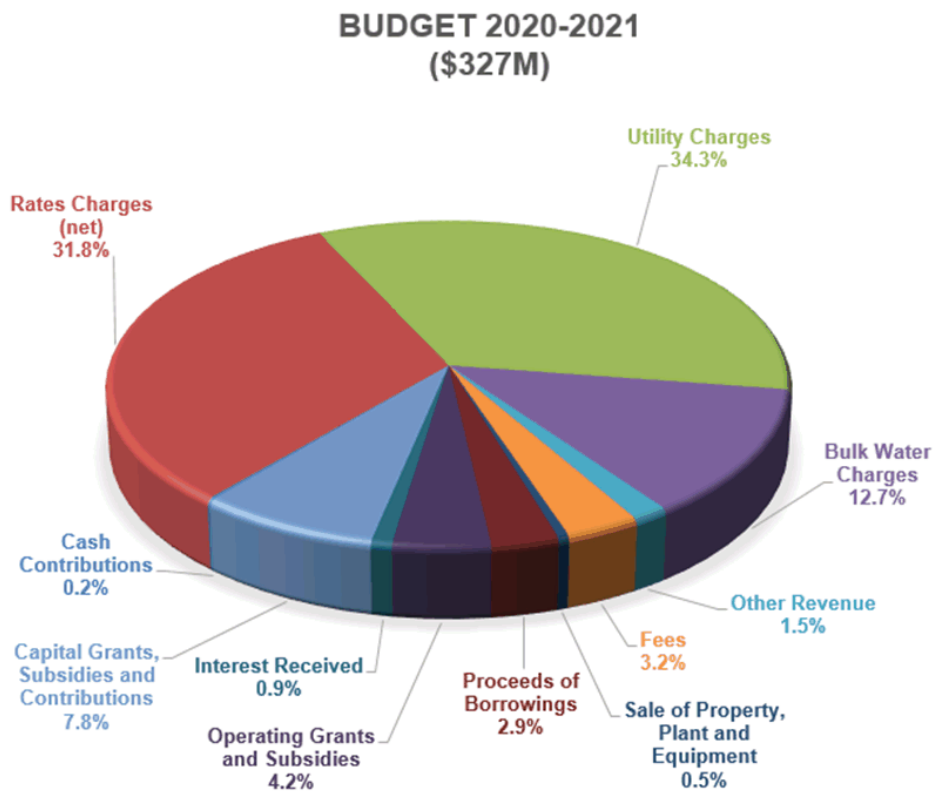
Borrowing costs are the expenses relating to the interest that has accrued on loans. The repayment of borrowings is the expenditure associated with the principal amount borrowed.

Council's Financial Strategy includes the outcomes of a ten year financial model that has been updated to align to Budget 2020-21 and provides a more recent long-term financial forecast. The following policies have also been updated for the 2020-21 financial year: Debt, Investment, Revenue 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.

Funding the Investment in the City

Redland City Council's cash funding originates from a range of sources, with general rate charges at 31.8% after remissions. Utility charges make up 34.3% of the cash funding and with a further 12.7% for the State Bulk Water charges. Council monitors its key performance indicator 'level of dependence on general rate revenue' which demonstrates the reliance on general rates. Cash from interest is reduced in 2020-21 due to historically low interest rates.

Capital and operating grants, subsidies and contributions are forecast to provide 12.2% of cash funding and this revenue assists Council in delivering a variety of capital programs and various operational maintenance activities. Additionally, fees collected from the issue of permits and consideration of applications and community related services contribute to approximately 3.2% of the funds.



Budget 2020-21

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 Year 1 2020-21 \$000	Forecast Year 2 2021-22 \$000	Forecast Year 3 2022-23 \$000
Revenue from Operating Activities	302,146	311,100	321,538
Expenses from Operating Activities	301,237	308,293	319,360
Finance Costs	2,382	2,117	1,957
Result from Operating Activities	(1,473)	690	221
Capital Revenue	29,402	28,745	30,626
Capital Expenses	289	645	308
Total Change in Community Equity	27,641	28,790	30,539

Key Balance Sheet Items

The budgeted assets and liabilities are reflective of the anticipated closing balances at 30 June 2020, 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 2019-20. Finalised and audited opening balances as at 1 July 2020 will be reflected in Council's 2019-2020 annual report.

	Budget Year 1 2020-21 \$000	Forecast Year 2 2021-22 \$000	Forecast Year 3 2022-23 \$000
Total Assets	2,811,018	2,841,460	2,878,800
Total Liabilities	105,772	107,424	114,225
Net Community Assets	2,705,246	2,734,036	2,764,575
Total Cash at Year End	169,264	174,546	182,576
Total Debt at Year End	44,261	52,048	58,693

Budget 2020-21

Redland City Council - Statement of Financial Position

The statement below includes the community's assets, Council's liabilities and equity, as required by section 169(1)(b)(i) of the *Local Government Regulation 2012*.

	Budget Year 1 2020-21 \$000	Forecast Year 2 2021-22 \$000	Forecast Year 3 2022-23 \$000
CURRENT ASSETS			
Cash and cash equivalents	169,264	174,546	182,576
Trade and other receivables	45,924	47,054	48,666
Inventories	918	918	918
Other current assets	1,955	1,955	1,955
Total current assets	218,061	224,472	234,114
NON-CURRENT ASSETS			
Investment property	1,091	1,091	1,091
Property, plant and equipment	2,572,288	2,595,794	2,624,142
Intangible assets	486	2,053	2,397
Right-of-use assets	5,919	4,877	3,883
Other financial assets	73	73	73
Investment in other entities	13,101	13,101	13,101
Total non-current assets	2,592,958	2,616,988	2,644,687
TOTAL ASSETS	2,811,018	2,841,460	2,878,800
CURRENT LIABILITIES			
Trade and other payables	28,839	29,187	30,319
Borrowings - current	6,361	8,056	4,022
Lease liability - current	1,302	1,151	1,157
Provisions - current	10,769	8,160	8,310
Other current liabilities	-	175	197
Total current liabilities	47,271	46,729	44,005
NON-CURRENT LIABILITIES			
Borrowings - non-current	37,900	43,992	54,672
Lease liability - non-current	5,481	4,475	3,317
Provisions - non-current	15,120	12,228	12,231
Total non-current liabilities	58,501	60,695	70,220
TOTAL LIABILITIES	105,772	107,424	114,225
NET COMMUNITY ASSETS	2,705,246	2,734,036	2,764,575
COMMUNITY EQUITY			
Asset revaluation surplus	1,008,120	1,008,120	1,008,120
Retained surplus	1,580,316	1,614,529	1,650,491
Constrained cash reserves	116,810	111,387	105,964
TOTAL COMMUNITY EQUITY	2,705,246	2,734,036	2,764,575

Budget 2020-21

Redland City Council - Statement of Cash Flows

Cash movement is illustrated for the three areas: operating, investing and financing, as required by section 169(1)(b)(ii) of the *Local Government Regulation 2012*.

	Budget Year 1 2020-21 \$000	Forecast Year 2 2021-22 \$000	Forecast Year 3 2022-23 \$000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	276,486	292,135	306,691
Payments to suppliers and employees	(239,435)	(246,628)	(247,798)
	37,051	45,507	58,893
Interest received	2,999	3,484	4,065
Rental income	956	971	991
Non-capital grants and contributions	14,483	14,531	9,316
Borrowing costs	(2,052)	(1,531)	(1,379)
Right-of-use assets interest expense	(144)	(123)	(104)
Net cash inflow/(outflow) from operating activities	53,294	62,840	71,783
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment	(77,614)	(90,049)	(97,187)
Payments for intangible assets	-	(626)	(481)
Proceeds from sale of property, plant and equipment	1,562	1,205	1,541
Capital grants, subsidies and contributions	25,922	25,208	27,015
Other cash flows from investing activities	-	61	(136)
Net cash inflow/(outflow) from investing activities	(50,131)	(64,201)	(69,248)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds of borrowings	9,612	15,000	14,700
Repayment of borrowings	(6,361)	(7,207)	(8,055)
Right-of-use lease payments	(1,294)	(1,149)	(1,151)
Net cash inflow/(outflow) from financing activities	1,957	6,644	5,494
Net increase/(decrease) in cash held	5,120	5,282	8,029
Cash and cash equivalents at the beginning of the year	164,145	169,264	174,546
Cash and cash equivalents at the end of the year	169,264	174,546	182,576

Redland City Council - Statement of Income and Expenditure

In accordance with section 169(1)(b)(iii) of the *Local Government Regulation 2012*, the following items are components of Council's statement of income and expenditure:

- statement of comprehensive income, in compliance with section 169(3)(a) to (h) of the *Local Government Regulation 2012*
- contributions from developers, in compliance with section 169(3)(b) of the *Local Government Regulation 2012* (also captured in the statement of comprehensive income)
- estimated costs of Council's significant business activities and business units, in compliance with section 169(3)(i) of the *Local Government Regulation 2012*

Redland City Council - Statement of Comprehensive Income

	Budget Year 1 2020-21 \$000	Forecast Year 2 2021-22 \$000	Forecast Year 3 2022-23 \$000
Recurrent revenue			
Rates charges	108,926	112,541	115,354
Levies and utility charges	160,082	164,862	176,386
Less: Pensioner remissions and rebates	(3,430)	(3,522)	(3,624)
Fees	13,554	14,164	14,826
Rental income	956	975	995
Interest received	2,999	3,484	4,065
Sales revenue	3,630	3,699	3,777
Other income	533	543	554
Grants, subsidies and contributions	14,896	14,354	9,204
Total recurrent revenue	302,146	311,100	321,538
Capital revenue			
Grants, subsidies and contributions	25,922	25,208	27,015
Non-cash contributions	3,480	3,537	3,611
Total capital revenue	29,402	28,745	30,626
TOTAL INCOME	331,548	339,845	352,164
Recurrent expenses			
Employee benefits	91,988	94,196	96,551
Materials and services	143,791	146,275	151,526
Finance costs	2,382	2,117	1,957
Depreciation and amortisation	64,938	67,290	70,737
Other expenditure	520	532	546
Total recurrent expenses	303,619	310,410	321,316
Capital expenses			
(Gain) / loss on disposal of non-current assets	289	645	308
Total capital expenses	289	645	308
TOTAL EXPENSES	303,908	311,055	321,625
NET RESULT	27,641	28,790	30,539
Other comprehensive income / (loss)			
Items that will not be reclassified to a net result			
Revaluation of property, plant and equipment	-	-	-
TOTAL COMPREHENSIVE INCOME	27,641	28,790	30,539

Budget 2020-21

Redland City Council - Statement of Changes in Equity

The movement in reserves and retained earnings for the following three years is forecast below, as required by section 169(1)(b)(iv) of the *Local Government Regulation 2012*.

	Asset Revaluation Surplus \$000	Retained Surplus \$000	Constrained Cash Reserves \$000	Total Community Equity \$000
Balance as at 1 July 2020	1,008,120	1,564,383	105,103	2,677,606
Net result	-	27,641	-	27,641
Total comprehensive income for the year	-	27,641	-	27,641
Transfers to and from reserves:				
Transfers to reserves	-	(42,375)	42,375	-
Transfers from reserves	-	30,668	(30,668)	-
Total transfers to and from reserves	-	(11,707)	11,707	-
Balance as at 30 June 2021	1,008,120	1,580,316	116,810	2,705,246

	Asset Revaluation Surplus \$000	Retained Surplus \$000	Constrained Cash Reserves \$000	Total Community Equity \$000
Balance as at 1 July 2021	1,008,120	1,580,316	116,810	2,705,246
Net result	-	28,790	-	28,790
Total comprehensive income for the year	-	28,790	-	28,790
Transfers to and from reserves:				
Transfers to reserves	-	(43,460)	43,460	-
Transfers from reserves	-	48,883	(48,883)	-
Total transfers to and from reserves	-	5,423	(5,423)	-
Balance as at 30 June 2022	1,008,120	1,614,529	111,387	2,734,037

	Asset Revaluation Surplus \$000	Retained Surplus \$000	Constrained Cash Reserves \$000	Total Community Equity \$000
Balance as at 1 July 2022	1,008,120	1,614,529	111,387	2,734,037
Net result	-	30,539	-	30,539
Total comprehensive income for the year	-	30,539	-	30,539
Transfers to and from reserves:				
Transfers to reserves	-	(44,534)	44,534	-
Transfers from reserves	-	49,957	(49,957)	-
Total transfers to and from reserves	-	5,423	(5,423)	-
Balance as at 30 June 2023	1,008,120	1,650,491	105,964	2,764,576

Budget 2020-21

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 2020-21 \$000	Forecast Year 2 2021-22 \$000	Forecast Year 3 2022-23 \$000
Revenue			
Rates charges	108,926	112,541	115,354
Levies and utility charges	160,082	164,862	176,386
<i>Less: Pensioner remissions and rebates</i>	(3,430)	(3,522)	(3,624)
Fees	13,554	14,164	14,826
Operating grants and subsidies	14,339	13,781	8,614
Operating contributions and donations	557	572	590
Interest external	2,999	3,484	4,065
Other revenue	5,119	5,217	5,327
Total revenue	302,146	311,100	321,538
Expenses			
Employee benefits	91,988	94,196	96,551
Materials and services	145,591	148,118	153,416
Finance costs other	449	463	474
Other expenditure	520	532	546
Net internal costs	(1,800)	(1,843)	(1,890)
Total expenses	236,748	241,466	249,096
Earnings before interest, tax and depreciation	65,398	69,634	72,441
Interest expense - external	1,933	1,654	1,483
Depreciation and amortisation	64,938	67,290	70,737
OPERATING SURPLUS / (DEFICIT)	(1,473)	690	221

Please refer to the Redland Water and RedWaste operating and capital funding statements on pages 20 to 23 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.

Budget 2020-21

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 2020-21 \$000	Forecast Year 2 2021-22 \$000	Forecast Year 3 2022-23 \$000
Proposed sources of capital funding			
Capital contributions and donations	22,911	24,334	26,120
Capital grants and subsidies	3,011	874	895
Proceeds on disposal of non-current assets	1,562	1,376	1,205
Capital transfers (to) / from reserves	(8,260)	5,423	5,423
Non-cash contributions	3,480	3,537	3,611
New loans	9,612	15,000	14,700
Funding from general revenue	56,697	52,176	58,530
Total sources of capital funding	89,013	102,720	110,484
Proposed application of capital funds			
Contributed assets	3,480	3,537	3,611
Capitalised goods and services	70,514	83,421	89,855
Capitalised employee costs	7,101	7,254	7,813
Loan redemption	7,918	8,509	9,204
Total application of capital funds	89,013	102,720	110,484

Redland City Council - Other Budgeted Items

	Budget Year 1 2020-21 \$000	Forecast Year 2 2021-22 \$000	Forecast Year 3 2022-23 \$000
Other budgeted items			
Transfers to constrained operating reserves	(19,465)	(19,951)	(20,450)
Transfers from constrained operating reserves	16,018	19,951	20,450
Written down value (WDV) of assets disposed	1,850	1,850	1,850

Contributions from Developers

Section 169(3)(b) of the *Local Government Regulation 2012* requires the disclosure of contributions from developers in Council's annual budget. Forecast capital and operational developer contributions are reflected in the table below. Capital contributions and donations are cash contributions from developers. Non-cash contributions are developer contributed assets.

	Budget Year 1 2020-21 \$000	Forecast Year 2 2021-22 \$000	Forecast Year 3 2022-23 \$000
Operating developer contributions *	125	128	130
Capital developer contributions	22,911	24,334	26,120
Developer non-cash contributed assets	3,480	3,537	3,611
Total developer contributions	26,516	27,999	29,861

*excludes non-developer contributions

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 2020-21 budget development and as in previous years are subject to change following budget adoption. The below measures of financial sustainability are provided in accordance with the requirements of section 169(4) and (5) of the *Local Government Regulation 2012*.

A definition of each of the ratios is given in the Glossary - Key Performance Indicators on page 64.

Redland City Council	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Operating Surplus Ratio	-0.49%	0.22%	0.07%	0.09%	0.12%	0.15%	0.16%	0.18%	0.22%	0.24%
Target between 0% and 10% (on average over the long-term)										
Asset Sustainability Ratio (Infrastructure Assets Only)	75.12%	74.96%	75.37%	75.82%	75.88%	76.30%	77.75%	78.05%	78.99%	79.79%
Greater than 90% (on average over the long-term)										
Net Financial Liabilities Ratio	-37.16%	-37.62%	-37.29%	-32.86%	-30.81%	-28.82%	-25.41%	-23.35%	-22.87%	-20.65%
Less than 60% (on average over the long-term)*										

*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	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Level of Dependence on General Rate Revenue	35.07%	35.20%	34.90%	34.33%	34.89%	34.78%	34.64%	34.19%	34.36%	34.21%
(Excludes utility revenues) - Threshold set < 40%										
Ability to Pay Our Bills - Current Ratio	4.61	4.80	5.32	4.98	4.99	5.09	5.03	4.89	4.91	4.76
Target between 1.1 and 4.1**										
Ability to Repay Our Debt - Debt Servicing Ratio (%)	3.21%	3.23%	3.29%	2.00%	2.20%	2.32%	1.85%	1.70%	1.88%	2.01%
Target less than or equal to 15%										
Cash Balances - \$000	169,264	174,546	182,576	183,382	186,785	191,510	194,749	200,629	207,428	210,183
Target greater than or equal to \$50M										
Cash Balances - Cash Capacity in Months	8.41	8.44	8.79	8.42	8.38	8.36	8.22	8.11	8.17	8.02
Target greater than 3 months										
Longer Term Financial Stability - Debt to Asset Ratio (%)	1.57%	1.83%	2.04%	2.34%	2.62%	2.83%	3.17%	3.41%	3.56%	3.77%
Target less than or equal to 10%										
Operating Performance	18.07%	20.20%	22.36%	22.31%	22.32%	22.82%	22.94%	23.07%	23.23%	23.43%
Target greater than or equal to 10%										
Interest Coverage Ratio	-0.40%	-0.63%	-0.84%	-0.92%	-0.87%	-0.83%	-0.77%	-0.69%	-0.67%	-0.63%
Target less than 5% ***										

** 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)

Budget 2020-21

Redlands Rates Comparison

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 2020-21 budget compared with the rates and utility charges levied in the 2019-20 budget is 4.56%, comprising growth of 1.80% and a 2.76% price increase.

Budget 2020-21

Significant Business Activities

In accordance with section 169(3)(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. Of note, the two significant business activities of Council are also Commercial Business Units. The following estimated significant business activity statements are in accordance with section 34 of the *Local Government Regulation 2012*.

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 2020-21 \$000	Forecast Year 2 2021-22 \$000	Forecast Year 3 2022-23 \$000
Revenue			
Levies and utility charges	119,907	123,539	128,342
<i>Less: Pensioner remissions and rebates</i>	(467)	(476)	(486)
Fees	448	469	491
Operating grants and subsidies	-	-	-
Operating contributions and donations	-	-	-
Interest external	662	676	691
Community service obligation	387	399	411
Other revenue	2,032	2,071	2,114
Total revenue	122,970	126,677	131,564
Expenses			
Employee benefits	9,261	9,439	9,666
Materials and services	58,429	60,483	62,901
Finance costs other	-	-	-
Other expenditure	-	-	-
Net internal costs	3,779	3,876	3,969
Total expenses	71,469	73,799	76,537
Earnings before interest, tax and depreciation (EBITD)	51,501	52,878	55,027
Interest expense	71	64	57
Internal interest	10,621	10,680	10,679
Depreciation and amortisation	24,142	24,079	24,571
Operating surplus/(deficit)	16,667	18,055	19,720

Budget 2020-21

REDLAND WATER CAPITAL FUNDING STATEMENT

	Budget Year 1 2020-21 \$000	Forecast Year 2 2021-22 \$000	Forecast Year 3 2022-23 \$000
Proposed sources of capital funding			
Capital contributions and donations	2,537	2,640	2,696
Capital grants and subsidies	-	-	-
Proceeds on disposal of non current assets	-	-	-
Capital transfer to / from reserves	(2,365)	(2,174)	(14,167)
Non-cash contributions	3,399	3,537	3,611
New loans	-	-	-
Funding from utility revenue	8,568	20,627	31,687
Total sources of capital funding	12,138	24,630	23,828
Proposed application of capital funds			
Contributed assets	3,399	3,537	3,611
Capitalised goods and services	8,258	18,983	18,183
Capitalised employee costs	-	1,651	1,581
Loan redemption	482	459	452
Total application of capital funds	12,138	24,630	23,828
Other budgeted items			
Transfers to constrained operating reserves	-	-	-
Transfers from constrained operating reserves	-	-	-
Written down value (WDV) of assets disposed	-	-	-
Income tax	6,781	7,270	7,808
Dividend	11,867	12,722	13,664

REDLAND WATER COMMUNITY SERVICE OBLIGATIONS (CSOs)

Job Name	Description of the nature of the CSO	Budget Year 1 2020-21 \$000	Forecast Year 2 2021-22 \$000	Forecast Year 3 2022-23 \$000
Water concession not for profit	Reduced charges for water for charities and not for profit organisations.	94	96	98
Wastewater concession not for profit	Reduced charges for wastewater for charities and not for profit organisations.	293	303	314
		387	399	412

Budget 2020-21

REDWASTE OPERATING STATEMENT

	Budget Year 1 2020-21 \$000	Forecast Year 2 2021-22 \$000	Forecast Year 3 2022-23 \$000
Revenue			
Levies and utility charges	29,127	29,968	36,345
<i>Less: Pensioner remissions and rebates</i>	-	-	-
Fees	647	676	708
Operating grants and subsidies	4,821	5,341	-
Operating contributions and donations	-	-	-
Interest external	61	63	64
Community service obligation	158	161	165
Other revenue	900	917	936
Total revenue	35,715	37,125	38,218
Expenses			
Employee benefits	1,881	1,926	1,973
Materials and services	23,627	24,287	25,109
Finance costs other	1	1	1
Other expenditure	-	-	-
Net internal costs	1,918	1,955	1,997
Total expenses	27,427	28,170	29,080
Earnings before interest, tax and depreciation (EBITD)	8,288	8,955	9,138
Interest expense	17	7	6
Internal interest	-	-	-
Depreciation and amortisation	327	489	602
Operating surplus/(deficit)	7,943	8,459	8,530

Budget 2020-21

REDWASTE CAPITAL FUNDING STATEMENT

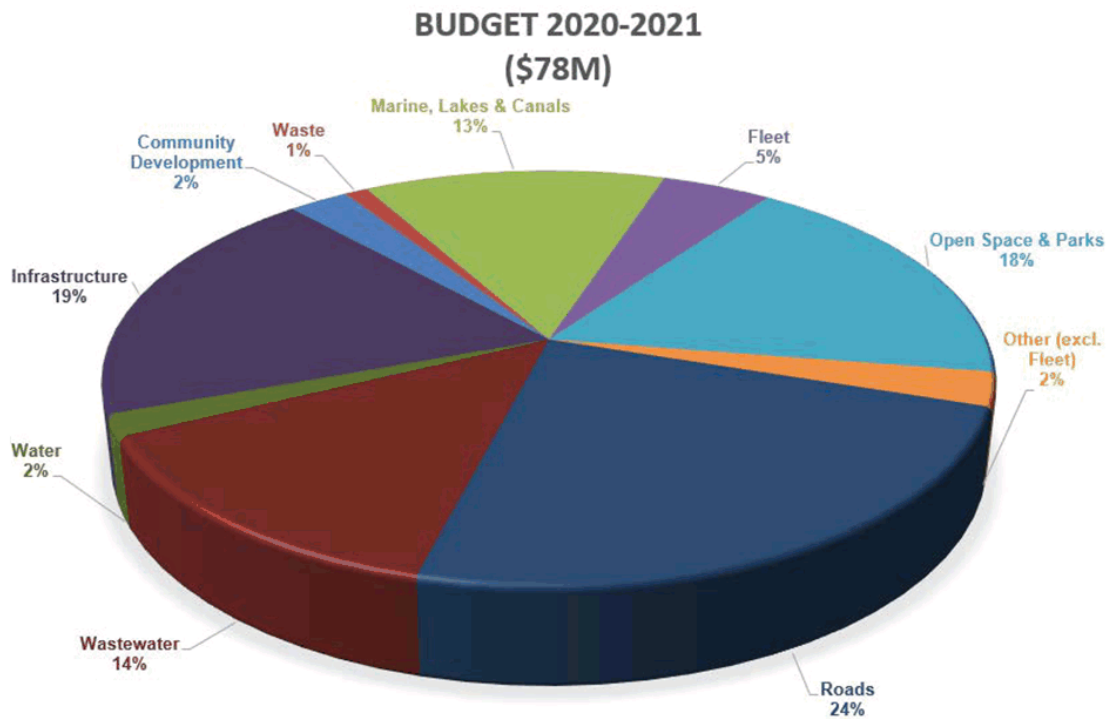
	Budget Year 1 2020-21 \$000	Forecast Year 2 2021-22 \$000	Forecast Year 3 2022-23 \$000
Proposed sources of capital funding			
Capital contributions and donations	-	-	-
Capital grants and subsidies	-	-	-
Proceeds on disposal of non-current assets	-	-	-
Capital transfer to / from reserves	-	-	-
Non-cash contributions	-	-	-
New loans	-	-	-
Funding from utility revenue	924	1,775	1,172
Total sources of capital funding	924	1,775	1,172
Proposed application of capital funds			
Contributed assets	-	-	-
Capitalised goods and services	779	1,622	1,126
Capitalised employee costs	-	-	-
Loan redemption	145	153	46
Total application of capital funds	924	1,775	1,172
Other budgeted items			
Transfers to constrained operating reserves	(4,821)	(4,942)	(5,065)
Transfers from constrained operating reserves	4,821	4,942	5,065
Written down value (WDV) of assets disposed	-	-	-
Income tax	2,383	2,538	2,559
Dividend	2,780	2,961	2,985

REDWASTE COMMUNITY SERVICE OBLIGATIONS (CSOs)

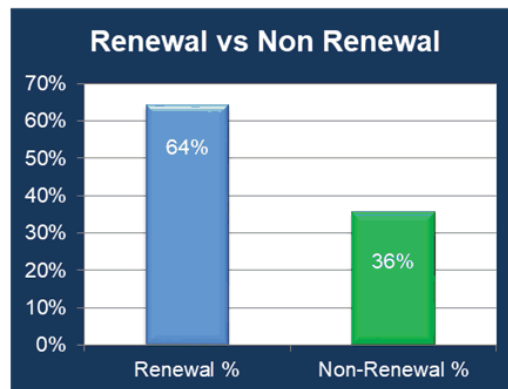
Job Name	Description of the nature of the CSO	Budget Year 1 2020-21 \$000	Forecast Year 2 2021-22 \$000	Forecast Year 3 2022-23 \$000
Clean Up Australia Day	Acceptance of Clean Up Australia Day waste at transfer stations, provision of bulk waste bins and waste disposal for clean-up sites.	2	2	2
Waste Disposal from Community Groups	Disposal of commercial and industrial (C&I) and construction and demolition (C&D) waste originating from islands not accepted at island waste transfer stations; and waiving of disposal fees for community groups and not for profit organisations.	51	52	53
In-Home Waste, Recycling and Green Waste Collection Service	In-Home wheelie bin collection services to residents who are unable to place their bin at the kerb for collection due to ill health, physical or mental capacity.	81	83	84
Bulky Item Collection Service (Elderly & Disabled)	Removal and disposal of bulky items and green waste to eligible elderly and disabled clients.	25	25	26
		159	162	165

Capital Investment 2020-2021

Council reviewed its latest 10 year capital program throughout the 2020-21 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 \$77.61M has been planned for capital works in 2020-21 which has been allocated across the work programs as displayed in the chart below.



Category	Amount \$000	2020-21 %
Community Development	2,018	2%
Waste	779	1%
Marine, Lakes & Canals	10,170	13%
Fleet	3,684	5%
Open Space & Parks	13,755	18%
Other (excl. Fleet)	2,031	2%
Roads	18,527	24%
Wastewater	10,623	14%
Water	1,293	2%
Infrastructure	14,736	19%
Total	77,614	100%

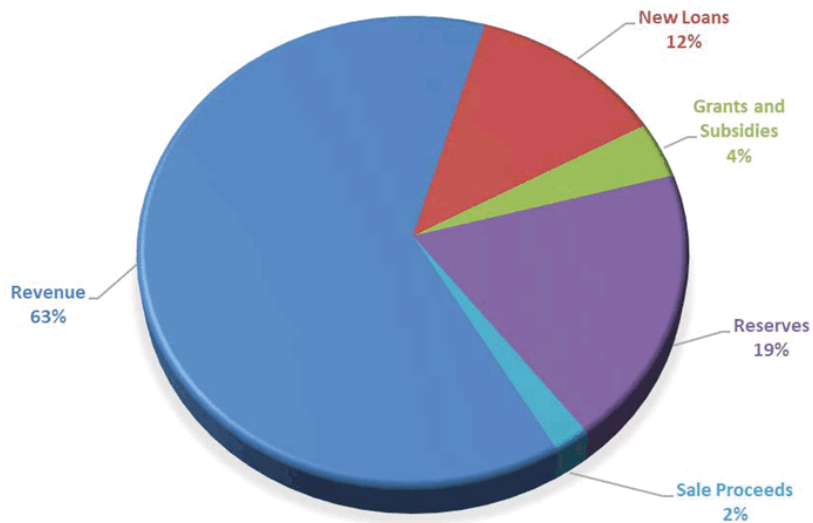


Budget 2020-21

Funding Capital Investment 2020-2021

The sources of capital expenditure funding are shown below:

**BUDGET 2020-2021
(\$78M)**



Source of Funding	Amount \$000	2020-21 %
Revenue	48,779	63%
New Loans	9,612	12%
Grants and Subsidies	3,011	4%
Reserves	14,650	19%
Sale Proceeds	1,562	2%
Total	77,614	100%

Budget 2020-21

Capital Works 2020-2021

The capital works program for 2020-21 has been constructed to address the priorities of the 2018-2023 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 \$77.61M for 2020-21 and is listed below by category of expenditure.

Works Program	\$
Libraries	1,102,185
Public Art and Redlands Performing Arts Centre (RPAC)	915,588
Community and Cultural Development	2,017,773
Transport (footpaths, bikeways, carparks, bus stops/shelters)	11,580,872
Buildings	1,265,000
Stormwater	1,890,330
Infrastructure	14,736,202
Marine Foreshore Protection	7,723,842
Lake and Canal Estates	2,446,036
Marine and Foreshore	10,169,878
Infrastructure - Open Space	5,249,121
Parks and Conservation	8,505,890
Open Space, Parks and Conservation	13,755,011
Reseals and Resurfacing	10,790,000
Road Upgrade Programs and Intersection Safety Improvements	5,195,000
Road Reconstruction, Maintenance and Other	2,542,120
Roads	18,527,120
Wastewater Pump Stations	5,049,818
Wastewater Treatment Plants, Mains and Maintenance	5,572,720
Wastewater	10,622,538
Waste	778,995
Water	1,292,508
Fleet Replacement	3,683,876
Information Management Replacements, Upgrades and Projects	1,030,000
Land Actions and Acquisitions, Project Delivery and Administrative	1,000,530
Other	5,714,406
Grand Total	77,614,431

Budget 2020-21

Long-Term Financial Forecast

As per section 169(2)(a) of the *Local Government Regulation 2012*, Council's budget is required to include a long-term financial forecast. The forecast includes Council's Income, Expenses and the value of Council's Assets, Liabilities and Community Equity.

Year one of the forecast depicts the adopted budget for financial year 2020-21. From year two to year ten of the forecast, values have been derived from Council's Long-Term Financial Forecast that works towards balancing the increase in revenue from the community to fund the replacement and renewal of assets.

	Year 1 Budget 2020-21 \$000	Year 2 Forecast 2021-22 \$000	Year 3 Forecast 2022-23 \$000	Year 4 Forecast 2023-24 \$000	Year 5 Forecast 2024-25 \$000
Total Income	331,548	339,845	352,164	374,186	391,567
Total Expenses	303,908	311,055	321,625	338,352	344,374
Total Assets	2,811,018	2,841,460	2,878,800	2,926,714	2,983,139
Total Liabilities	105,772	107,424	114,225	126,304	135,536
Community Equity	2,705,246	2,734,036	2,764,575	2,800,410	2,847,603

	Year 6 Forecast 2025-26 \$000	Year 7 Forecast 2026-27 \$000	Year 8 Forecast 2027-28 \$000	Year 9 Forecast 2028-29 \$000	Year 10 Forecast 2029-30 \$000
Total Income	393,998	404,717	422,605	438,035	429,286
Total Expenses	357,710	371,271	387,674	398,429	412,766
Total Assets	3,029,192	3,076,712	3,123,682	3,171,211	3,198,551
Total Liabilities	145,301	159,375	171,414	179,336	190,156
Community Equity	2,883,891	2,917,338	2,952,268	2,991,875	3,008,395

Please note that Redland City Council's ten year financial forecast is updated during 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 2020-21 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 \$2.7 billion at the end of the 2020-21 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, 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 18) also illustrate the current financial position is within the target range.

Investment Policy (FIN-001-P)

HEAD OF POWER

Local Government Act 2009 (Act)

Section 104 requires a local government to establish a system of financial management that includes various financial policies, including an investment policy.

The Act also defines Council as a statutory body and subsequently Council must also consider the *Statutory Bodies Financial Arrangements Act 1982*.

Local Government Regulation 2012

Section 191 requires a local government to prepare and adopt an investment policy for a financial year.

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). Further, to comply with section 191 of the *Local Government Regulation 2012*, this policy outlines Council's investment objectives, overall risk philosophy and procedures for achieving the goals related to investment stated in this policy.

This policy applies to all of Redland City Council business areas. Redland Investment Corporation (RIC), being a wholly owned separate legal entity, and any of its subsidiaries may utilise the provisions of this policy but are not bound to the Redland City Council policy statements as outlined in this document.

POLICY STATEMENT

Redland City Council, through its Corporate Plan, is committed to enriching community lifestyles and making a positive difference in our customers' lives through the services we provide. We are forward thinking, engaged and strive to maintain the highest standards of service to ensure we are delivering real value.

Council is committed to achieving this goal through the following procedures:

- 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.
- 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 or the Queensland Investment Corporation cash funds or Bond Mutual Funds.

Council will follow an active investment management strategy over the next ten financial years in order to maximise the returns generated from investing cash balances.

Council may also consider investing in commercial opportunities, joint ventures, associates and subsidiaries. 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.

Budget 2020-21

Debt Policy (FIN-009-P)

HEAD OF POWER

Local Government Act 2009 (the Act)

Section 104 requires a Local Government to establish a system of financial management that includes various financial policies, including a debt policy.

Local Government Regulation 2012

Section 192(1) requires a Local Government to prepare and adopt a debt policy for a financial year. *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*.

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). Further, to comply with section 192 of the *Local Government Regulation 2012*, this policy states the new borrowings planned for the 2020-2021 financial year, and the next nine financial years, and the period over which Council plans to repay existing and new borrowings.

This policy applies to all of Redland City Council business areas. Redland Investment Corporation (RIC), being a wholly owned separate legal entity, and any of its subsidiaries may utilise the provisions of this policy but are not bound to the Redland City Council policy statements as outlined in this document.

POLICY STATEMENT

Redland City Council, through its Corporate Plan, is committed to enriching community lifestyles and making a positive difference in our customers' lives through the services we provide. We are forward thinking, engaged and strive to maintain the highest standards of service to ensure we are delivering real value.

Council is committed to:

- 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.
- 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.
- 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.
- 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.
- Paying debt service payments annually in July in order to minimise Council's interest expense.
- 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.
- Considering new loans only if the subsequent increase in debt servicing payments allows the total debt servicing ratio to remain within Financial Strategy targets.
- 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.
- 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.

- Restricting new borrowings to work that falls into specific categories such as:
 - Risk Management
 - Asset Management
 - Inter-Generational Projects

Schedule of forecasted debt 2020-2030: Local Government Regulation 2012 section 192(2)(a)										
	Budget Year 1 2020-21	Forecast Year 2 2021-22	Forecast Year 3 2022-23	Forecast Year 4 2023-24	Forecast Year 5 2024-25	Forecast Year 6 2025-26	Forecast Year 7 2026-27	Forecast Year 8 2027-28	Forecast Year 9 2028-29	Forecast Year 10 2029-30
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Opening Balance	41,273	44,261	52,048	58,693	68,550	78,011	85,854	97,660	106,627	112,892
New Loans *	9,612	15,000	14,700	13,877	14,123	13,265	15,991	12,917	10,890	13,000
Accrued Interest on Loans	1,789	1,525	1,379	1,583	1,757	1,916	2,143	2,483	2,713	2,878
Debt Service Payment (principal and interest)	(8,413)	(8,738)	(9,433)	(5,603)	(6,418)	(7,338)	(6,328)	(6,433)	(7,338)	(8,120)
Closing Balance	44,261	52,048	58,693	68,550	78,011	85,854	97,660	106,627	112,892	120,650

Schedule of forecasted remaining repayment terms in years 2020-2030: Local Government Regulation 2012 section 192(2)(b)										
	Budget Year 1 2020-21	Forecast Year 2 2021-22	Forecast Year 3 2022-23	Forecast Year 4 2023-24	Forecast Year 5 2024-25	Forecast Year 6 2025-26	Forecast Year 7 2026-27	Forecast Year 8 2027-28	Forecast Year 9 2028-29	Forecast Year 10 2029-30
Weighted Average in Years (existing loans)	8.36	8.76	10.39	10.39	10.95	12.71	12.85	11.85	10.85	9.85
Weighted Average in Years (incl. new loans)	10.43	13.91	16.23	16.67	16.97	17.15	16.97	16.51	15.99	15.60

* Indicative/planned borrowings – subject to annual review during each budget development process.

In accordance with section 192(2)(b):

- Council plans to repay its existing borrowings over their remaining terms, with all existing debt planned to be repaid by 2040.
- With respect to new debt, Council will consider the repayment period at the time of the application based on factors including the size of the loan and the nature of the asset to be funded. Of note, the maximum repayment term will be 20 years for all new borrowings.

Budget 2020-21

Application of Dividends and Tax Equivalent Payments Policy

(FIN-005-P)

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.

This policy applies to all of Redland City Council business areas. Redland Investment Corporation (RIC), being a wholly owned separate legal entity, and any of its subsidiaries may utilise the provisions of this policy but are not bound to the Redland City Council policy statements as outlined in this document.

POLICY STATEMENT

Redland City Council, through its Corporate Plan, is committed to enriching community lifestyles and making a positive difference in our customers' lives through the services we provide. We are forward thinking, engaged and strive to maintain the highest standards of service to ensure we are delivering real value.

Council:

- Receives dividends and tax equivalent payments from its commercialised business activities.
- Receives dividends from its wholly owned subsidiary RIC.
- Will look to receive dividends and tax equivalent payments from any corporatised business activities, subsidiaries or associates in the future.

Council is committed to:

- Transparently accounting, reconciling and reporting the receipt of such financial returns in accordance with the Australian Accounting Standards, the LGTER and, where applicable, the *Local Government Regulation 2012* (including, in particular, section 25 and schedule 4, section 8).
- Applying all financial returns to the provision of community benefit.

ASSOCIATED DOCUMENTS

Long-Term Financial Strategy

Annual Budget

Annual Report

Dividend Policy – Significant and Prescribed Business Activities ([FIN-003-P](#))

Constrained Cash Reserves Administrative Directive (FIN-007-A)

HEAD OF POWER

Local Government Act 2009

Section 104 requires a local government to establish a system of financial management to ensure financial sustainability. Under section 104(2), a local government is financially sustainable if the local government is able to maintain its financial capital and infrastructure capital over the long-term.

OBJECTIVE

To ensure Council's constrained cash reserves:

- Are only restricting funds received or levied for a specific purpose and/or have identified obligations tied to them.
- Are only used for identified planned expenditure.
- Do not exceed cash balances at the end of the financial year, to align with the disclosure requirements of the Department of Local Government, Racing and Multicultural Affairs and the Queensland Audit Office.

This policy applies to all of Redland City Council business areas. Redland Investment Corporation (RIC), being a wholly owned separate legal entity, and any of its subsidiaries may utilise the provisions of this policy but are not bound to the Redland City Council policy statements as outlined in this document.

STATEMENT

Redland City Council, through its Corporate Plan, is committed to enriching community lifestyles and making a positive difference in our customers' lives through the services we provide. We are forward thinking, engaged and strive to maintain the highest standards of service to ensure we are delivering real value.

Council's philosophy is to ensure funds held in constrained cash reserves are restricted to deliverables consistent with the:

- *Planning Act 2016* (sections 120 and 143) which requires that a levied charge may be only for extra demand placed on trunk infrastructure that development will generate, and may only be used to provide trunk infrastructure.
- Long-Term Financial Strategy
- Long-Term Asset and Service Management Plan
- Corporate Plan
- Annual Operational Plan and Budget

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 regular reviews of all constrained cash reserves for relevance and future requirements in accordance with the Long-Term Financial Strategy and other appropriate strategies and plans.
- Ensuring that infrastructure charges are constrained for the purposes of new trunk infrastructure and not renewal work.
- Reviewing forecast reserve movements as an integral part of the annual budget development process.
- 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.

Budget 2020-21

Revenue Policy (FIN-017-P)

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:

- The principles that Council intends to apply in the 2020-21 financial year for:
 - Levying of rates and charges
 - Granting concessions for rates and charges
 - Recovering overdue rates and charges
 - Cost-recovery methods
- The purpose for concessions that Council intends to grant for rates and charges.
- 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

This policy applies to all of Redland City Council business areas. Redland Investment Corporation (RIC), being a wholly owned separate legal entity, and any of its subsidiaries may utilise the provisions of the policy but are not bound to the Redland City Council policy statements as outlined in this document.

POLICY STATEMENT

Redland City Council, through its Corporate Plan, is committed to enriching community lifestyles and making a positive difference in our customers' lives through the services we provide. We are forward thinking, engaged and strive to maintain the highest standards of service to ensure we are delivering real value.

Council is committed to applying the following principles in the 2020-21 financial year:

Principles for levying of rates and charges:

- **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 the 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 service 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.

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.

Separate multipliers, established on the rate in the dollar applied to rating category 1a, will be assigned to all rating categories to maintain consistency in the distribution of revenue across financial years.

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.

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

[Budget 2020-21](#)**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.

In granting concessions for rates or charges, Council will comply with the criteria in section 120 of the Regulation and will be guided by sustainable financial management practices and the principles of:

- **Transparency** - Council will be transparent and 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 concessions for classes of ratepayers.
- **Fairness** - Council will consider all reasonable concessional requests in a consistent non-biased manner.
- **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.

Recovering overdue rates and charges

In accordance with section 120(1)(c), 121(b) and 122(1)(b) of the Regulation, Council may consider granting a concession for rates and charges to ratepayers experiencing demonstrated financial hardship upon receipt of an application for assessment by Council.

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.

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.

Community Service Obligations

In accordance with Corporate Policy FIN-008-P Community Service Obligations, 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, Wastewater and Trade Waste.

The CSOs will be reviewed regularly to ensure they continue to form part of Council's strategic objectives.

In addition Council will provide Water Charge Remissions for eligible concealed leaks and home dialysis machine users.

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 when considering this principle.

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:

- Council will comply with the Act's and Regulation's requirements in relation to the application of the competitive neutrality principle to significant business activities, and the code of competitive conduct where applicable.
- The adoption of a business activity recognises the activity is conducted, or has the potential to be conducted, in competition with the private sector giving greater transparency to the community over the activity and clarity of the revenue stream.
- 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.

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.

Purpose of concessions for rates and charges

Council has determined that pensioner owner occupiers as defined by the *Local Government Regulation 2012* are entitled to receive concessions on rates and various other services that Council provides to the community. Other charitable organisations, community groups, sporting associations and independent schools may also be entitled to concessions (or exemptions under section 93(3)(i) of the Act and section 120 of the Regulation).

The purpose of these concessions is to:

- ease the cost of living for approved pensioners living in their own homes who have limited financial capacity
- acknowledge the role that qualifying charitable and community organisations, associations, independent schools and groups perform in the community through concessions on rates and charges

Pursuant to sections 120(1)(d) and (f) 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.

[Budget 2020-21](#)**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 *Planning Act 2016*.

ASSOCIATED DOCUMENTS

- 2020-21 Redland City Council Budget Publication
- 2020-21 Redland City Council Register of Fees
- 2020-21 Redland City Council Revenue Statement
- WST-001-P Trade Waste Policy
- FIN-018-P Concealed Leak Policy
- FIN-012-001-G Water Charge Rebate for Home Dialysis Machine User Guideline

Revenue Statement 2020-2021

Outline and Explanation of Measures Adopted for Revenue Raising

Council has developed its revenue raising for the 2020-21 budget, which includes the levying of rates and charges, in accordance with its Revenue Policy FIN-017-P.

Council seeks to establish sound and sustainable financial decisions, which are underpinned 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.
- 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.

In compliance with section 172(2)(b) of the *Local Government Regulation 2012*, it is confirmed that for the 2020-21 fiscal year, Council has not made 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 2020-21 financial year that has 28 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 activities, facilities and services provided to all ratepayers, as well as basic general administration costs.

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 that: 1) having regard to any improvements or activities conducted upon the land, used primarily for residential purposes; 2) the residential structure is an approved dwelling and is the registered owner's principal place of residence; 3) has a value less than or equal to \$385,000; and 4) is NOT categorised in rating category 1d or 1f.	GR20	0.00413779	1.000	\$1,062	\$256,659
1b	Includes all rateable land that: 1) having regard to any improvements or activities conducted upon the land, used primarily for residential purposes; 2) the residential structure is an approved dwelling and is the registered owner's principal place of residence; 3) has a value greater than \$385,000; 4) is NOT categorised in rating category 1e or 1g.	GR20	0.00331230	0.800	\$1,593	\$480,934

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Rating Category	Rating Category Description	Charge Code (RCC Use)	Rate in the Dollar (RID)	Multiplier	Minimum General Rate	Minimum General Rate Value Threshold
1d	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Appendix A – Raby Bay Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is the registered owner’s principal place of residence; and 4) has a value less than or equal to \$385,000.	GR70	0.00732548	1.770	\$1,572	\$214,593
1e	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Appendix A – Raby Bay Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, used primarily for residential purposes; 3) the residential structure is an approved dwelling and is the registered owner’s principal place of residence; and 4) has a value greater than \$385,000.	GR70	0.00586043	1.416	\$2,820	\$481,193
1f	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Appendix B – Aquatic Paradise Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is the registered owner’s principal place of residence; and 4) has a value less than or equal to \$385,000.	GR80	0.00413907	1.000	\$1,202	\$290,403
1g	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Appendix B – Aquatic Paradise Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, used primarily for residential purposes; 3) the residential structure is an approved dwelling and is the registered owner’s principal place of residence; and 4) has a value greater than \$385,000.	GR80	0.00344922	0.834	\$1,738	\$503,882
2a	Includes all rateable land that: 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is NOT the registered owner’s principal place of residence; 3) has a value less than or equal to \$385,000; and 4) is NOT categorised in rating category 2d or 2f.	GR25	0.00500466	1.209	\$1,159	\$231,584

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Rating Category	Rating Category Description	Charge Code (RCC Use)	Rate in the Dollar (RID)	Multiplier	Minimum General Rate	Minimum General Rate Value Threshold
2b	Includes all rateable land that: 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; 3) has a value greater than \$385,000; and 4) is NOT categorised in rating category 2e or 2g.	GR25	0.00425572	1.028	\$1,926	\$452,567
2d	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Appendix A – Raby Bay Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; and 4) has a value less than or equal to \$385,000.	GR75	0.00885937	2.141	\$1,618	\$182,632
2e	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Appendix A – Raby Bay Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; and 4) has a value greater than \$385,000.	GR75	0.00753054	1.820	\$3,411	\$452,955
2f	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Appendix B – Aquatic Paradise Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; and 4) has a value less than or equal to \$385,000.	GR85	0.00500413	1.209	\$1,300	\$259,785
2g	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Appendix B – Aquatic Paradise Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; and 4) has a value greater than \$385,000.	GR85	0.00443219	1.071	\$2,073	\$467,715

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Rating Category	Rating Category Description	Charge Code (RCC Use)	Rate in the Dollar (RID)	Multiplier	Minimum General Rate	Minimum General Rate Value Threshold
4a	Includes all vacant rateable land, other than that categorised in rating categories 4b, 4c, 10, 11a, 11b or 11c. This category may also include land with an unapproved residential structure or non-commercial out-buildings, for example domestic garage, farm shed.	GR12	0.00554682	1.341	\$1,187	\$213,997
4b	Includes all vacant rateable land, other than that categorised in rating category 10, 11a, 11b or 11c that adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Appendix A – Raby Bay Canal Estate Map.	GR72	0.00981999	2.373	\$1,610	\$163,951
4c	Includes all vacant rateable land, other than that categorised in rating category 10, 11a, 11b or 11c that adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Appendix B – Aquatic Paradise Canal Estate Map.	GR82	0.00586364	1.417	\$1,329	\$226,651
6a	Includes all rateable land that, having regard to any improvements or activities conducted upon the land, is primarily used in whole or in part for commercial or industrial purposes, other than land categorised in rating categories 6b, 6c or 19.	GR21	0.00703426	1.700	\$1,357	\$192,913
6b	Includes all rateable land that: <ul style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Appendix A – Raby Bay Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is primarily used in whole or in part for commercial or industrial purposes; and 3) is NOT categorised in rating category 19. 	GR71	0.01245333	3.010	\$1,735	\$139,320
6c	Includes all rateable land that: <ul style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Appendix B – Aquatic Paradise Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is primarily used in whole or in part for commercial or industrial purposes; and 3) is NOT categorised in rating category 19. 	GR81	0.00732955	1.771	\$1,500	\$204,651
8	Includes all rateable land that, having regard to any improvements or activities conducted upon the land, is primarily used in whole or in part, or intended for use in whole or in part, for quarry or extractive industry purposes.	GR22	0.01698435	4.105	\$2,354	\$138,598
10	Includes all rateable land that has been identified as having an insurmountable drainage constraint and/or significant conservation values that it is unlikely a development permit, or permits, for the erection of a dwelling house on the land would be granted. All rateable land included in this category identified with insurmountable drainage problems or conservation values is zoned Conservation in the City Plan. This category also includes all rateable land on the Southern Moreton Bay Islands that is vacant and has been included within the Recreation and Open Space zone of the City Plan.	GR06	0.00910252	2.200	\$331	\$36,364

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Rating Category	Rating Category Description	Charge Code (RCC Use)	Rate in the Dollar (RID)	Multiplier	Minimum General Rate	Minimum General Rate Value Threshold
11a	Includes subdivided land that is not yet developed in accordance with sections 49 and 50 of the <i>Land Valuation Act 2010</i> , other than that categorised in rating category 11b or 11c.	GR05	0.00993072	2.400	N/a	N/a
11b	Includes subdivided land that adjoins a canal revetment wall in the estate commonly referred to as Raby Bay, and shown on Appendix A – Raby Bay Canal Estate Map that is not yet developed in accordance with sections 49 and 50 of the <i>Land Valuation Act 2010</i> .	GR73	0.02112193	5.105	N/a	N/a
11c	Includes subdivided land that adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise, and shown on Appendix B – Aquatic Paradise Canal Estate Map, that is not yet developed in accordance with sections 49 and 50 of the <i>Land Valuation Act 2010</i> .	GR83	0.01193070	2.883	N/a	N/a
16	One or more land parcels where the land: 1) is used for shopping centre purposes, or has the potential predominant use of shopping centre purposes, by virtue of its improvements or the activities conducted upon the land; and 2) is characterised in Council's land records with the property use code of COM071.	GR14	0.00910314	2.200	\$37,282	\$4,095,508
16a	One or more land parcels where the land: 1) is used for shopping centre purposes, or has the potential predominant use of shopping centre purposes, by virtue of its improvements or the activities conducted upon the land; 2) is characterised in Council's land records with the property use code of COM072; and 3) has a value less than \$20,000,000.	GR37	0.00951693	2.300	\$85,167	\$8,949,000
16b	One or more land parcels where the land: 1) is used for shopping centre purposes, or has the potential predominant use of shopping centre purposes, by virtue of its improvements or the activities conducted upon the land; 2) is characterised in Council's land records with the property use code of COM023; and 3) has a value greater than or equal to \$20,000,000.	GR38	0.00993072	2.400	\$176,496	\$17,772,738
17	One or more land parcels where the land: 1) is used for shopping centre purposes, or has the potential predominant use of shopping centre purposes, by virtue of its improvements or the activities conducted upon the land; and 2) is characterised in Council's land records with the property use code of COM074.	GR13	0.00703426	1.700	\$2,749	\$390,802
19	One or more land parcels where: 1) two or more self-contained places of business are located in one or more buildings; 2) the buildings are separated by common areas, other areas owned by the owner or a road; and 3) the total land area is greater than or equal to 4,000 square metres.	GR17	0.00786182	1.900	\$4,826	\$613,853

Budget 2020-21

Separate Charges

Environment Separate Charge

Section 94 of the *Local Government Act 2009* prescribes that 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 2020-21 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:

- ENV-002-P Green Living Policy
- ENV-001-P Natural Environment Policy

In the financial year 2020-21 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 Separate Charge	116.32 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 WST-002-P 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 Separate Charge	30.00 per annum	Charge per lot

Redland City SES Administration Separate Charge

Pursuant to 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).

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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 City SES to an appropriate level of operational readiness.

In the financial year 2020-21 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 Separate Charge	7.08 per annum	Charge per rateable property

Special Charges

Rural Fire Brigade Special Charge

Pursuant to 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 (refer Appendix C – Rural Fire Map) will specially benefit from Council contributing funds to the Rural Fire Brigades. Funds raised through the Rural Fire Brigade Special Charge will be paid to the Rural Fire Brigades established within the benefited area on an annual basis as directed by the Rural Fire Service Queensland 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 25 June 2020.

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	10.00 per annum	Charge per lot

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 Community Titles Scheme land in accordance with:

- sections 195 and 196 of the *Body Corporate and Community Management Act 1997*
- section 64(1)(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 WST-003-P Waste Management and Resource Recovery Policy.

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 2020-21 Council maintains a full cost pricing model.

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Services in excess of those listed in the following schedules are subject to Special Quotation.

Residential Kerbside Waste Services				
	Mainland		Bay Islands	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
RedWaste Utility Charges				
240L Waste / 240L Recycling	RF01	450.50	RF201	476.50
140L Waste / 240L Recycling	RF15	377.50	RF215	447.50
240L Waste / 340L Recycling	RF301	450.50	RF218	476.50
140L Waste / 340L Recycling	RF302	377.50	RF219	447.50
140L Waste / 140L Recycling	RF303	351.50	RF220	432.00
240L Green Waste	RFG01	64.00	N/A	N/A
Additional Bin and Service - Scheduled Days				
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
240L Additional Waste	RF09	229.00	RF209	295.00
240L Additional Recycling	RF16	136.00	RF216	161.00
140L Additional Waste	RF17	204.00	RF217	288.00
340L Additional Recycling	RF53	176.00	RF253	183.00
240L Additional Green Waste	RFG02	64.00	N/A	N/A
Additional Service Existing Bin (Temporary Lift) - Scheduled Days				
	Charge Code (RCC Use)	Amount Per Lift \$		
140L Waste Bin per lift	RF12	16.50	N/A	N/A
240L Waste Bin per lift	RF13	18.50	N/A	N/A
240L Recycling Bin per lift	RF14	17.00	N/A	N/A
340L Recycling Bin per lift	RF54	12.00	N/A	N/A
240L Green Waste Bin per lift	RFG03	9.00	N/A	N/A
Additional Service Existing Bin (Temporary Lift) - Outside Scheduled Days				
	Charge Code (RCC Use)	Amount Per Lift \$		
240L Additional Waste Service per lift	RF40	60.00	N/A	N/A
140L Additional Waste Service per lift	RF41	44.00	N/A	N/A
240L Additional Recycling Service per lift	RF42	34.00	N/A	N/A
340L Additional Recycling Service per lift	RF55	35.00	N/A	N/A

Residential Bulk Waste Bin Collection Service				
	Mainland		Bay Islands	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
RedWaste Utility Charges -Size (m³)				
Waste Service Bulk Bin size (m³) - 1 service per week				
0.66 m ³ (Rear lift)	RF20	1,051.00	N/A	N/A
0.66 m ³ (Front lift)	RF80	923.00	RF180	2,490.00
1.10 m ³ (Rear lift)	RF23	1,606.00	N/A	N/A
1.10 m ³ (Front lift)	RF19	1,583.00	N/A	N/A
1.50 m ³	RF26	1,917.00	RF106	2,969.00
2.00m ³	RF84	2,569.00	RF184	3,958.00
2.25 m ³	RF29	2,886.00	RF109	4,452.00
3.00 m ³	RF32	3,753.00	RF112	5,900.00
4.00 m ³	RF35	4,969.00	RF115	7,599.00

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Additional Waste Service Bulk Bin size (m³) - Lift only; 1 service per week	Charge Code (RCC Use)	Amount Per Lift \$	Charge Code (RCC Use)	Amount Per Lift \$
0.66 m ³	RF21	46.60	N/A	N/A
1.10 m ³	RF24	55.20	N/A	N/A
1.50 m ³	RF27	56.60	RF107	82.40
2.00m ³	RF85	60.00	RF185	100.00
2.25 m ³	RF30	65.40	RF110	110.80
3.00 m ³	RF33	77.80	RF113	136.60
4.00 m ³	RF36	97.00	RF116	169.20
Temporary Waste Service (≤3 months) Bulk Bin size (m³) - Bin and Lift; 1 service	Charge Code (RCC Use)	Amount Per Bin & Lift \$	Charge Code (RCC Use)	Amount Per Bin & Lift \$
0.66 m ³	RF22	100.40	N/A	N/A
1.10 m ³	RF25	180.20	N/A	N/A
1.50 m ³	RF28	183.40	RF108	206.00
2.00m ³	RF86	192.00	RF186	219.00
2.25 m ³	RF31	196.00	RF111	230.00
3.00 m ³	RF34	208.60	RF114	255.52
4.00 m ³	RF37	225.40	RF117	288.40
Residential and Commercial Bulk Recycling Bin Service				
RedWaste Utility Charges - Size (m³)	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				
0.66 m ³ (Rear lift)	RF81	627.00	N/A	N/A
0.66 m ³ (Front lift)	RF82	640.00	RF182	1,087.00
1.10 m ³ (Rear lift)	RF63	987.00	N/A	N/A
1.10 m ³ (Front lift)	RF83	1,057.00	RF183	1,742.00
1.50 m ³	RF66	1,410.00	RF136	2,451.00
2.00m ³	RF87	1,884.00	N/A	N/A
2.25 m ³	RF69	2,032.00	RF139	3,620.00
3.00 m ³	RF72	2,644.00	RF142	4,821.10
4.00 m ³	RF75	2,832.00	RF145	6,392.00
Additional Recycling Service Bulk Bin size (m³) Lift only; 1 service	Charge Code (RCC Use)	Amount Per Lift \$	Charge Code (RCC Use)	Amount Per Lift \$
1.10 m ³	RF65	141.00	N/A	N/A
1.50 m ³	RF68	145.00	RF138	235.80
2.00m ³	RF88	147.00	N/A	N/A
2.25 m ³	RF71	150.00	RF141	235.80
3.00 m ³	RF74	153.00	RF144	235.80
4.00 m ³	RF77	159.00	RF147	235.80
Temporary Recycling Service (≤3 months) Bulk Bin Size (m³) - Bin and Lift; 1 service	Charge Code (RCC Use)	Amount Per Bin & Lift \$	Charge Code (RCC Use)	Amount Per Bin & Lift \$
1.10 m ³	RF64	248.00	N/A	N/A
1.50 m ³	RF67	188.60	RF137	431.28
2.00m ³	RF89	205.00	N/A	N/A
2.25 m ³	RF70	206.40	RF140	431.28
3.00 m ³	RF73	224.00	RF143	431.28
4.00 m ³	RF76	247.00	RF146	431.28

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Commercial Kerbside Collection Services				
	Mainland		Bay Islands	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
RedWaste Utility Charges				
240L Waste / 240L Recycling	RFC01	517.50	RFC201	543.50
140L Waste / 240L Recycling	RFC15	423.50	RFC215	493.50
240L Waste / 340L Recycling	RFC301	517.50	RFC218	543.50
140L Waste / 340L Recycling	RFC302	423.50	RFC219	493.50
140L Waste / 140L Recycling	RFC303	397.50	RFC220	478.00
240L Recycling (Stand Alone)	RFC16	136.00	RFC216	161.00
340L Recycling (Stand Alone)	RFC53	176.00	RFC253	183.00
240L Green Waste	RFCG01	64.00	N/A	N/A
Additional Bin and Service				
Mainland				
Bay Islands				
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
240L Additional Waste	RFC09	296.00	RFC209	362.00
240L Additional Green Waste	RFCG02	64.00	N/A	N/A
Additional Service Existing Bin (Temporary Lift)				
Mainland				
Bay Islands				
	Charge Code (RCC Use)	Amount Per Lift \$	Charge Code (RCC Use)	Amount Per Lift \$
240L Green Waste	RFCG03	9.00	N/A	N/A
Commercial Bulk Waste Bin Collection Service				
RedWaste Utility Charges - Size (m³)				
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 (Rear lift)	RFC20	1,314.00	N/A	N/A
0.66 m ³ (Front lift)	RFC80	1,186.00	RFC180	2,753.00
1.10 m ³ (Rear lift)	RFC23	2,044.00	N/A	N/A
1.10 m ³ (Front lift)	RFC19	2,021.00	RFC119	2,612.00
1.50 m ³	RFC26	2,514.00	RFC106	3,566.00
2.00m ³	RFC84	3,365.00	RFC184	4,754.00
2.25 m ³	RFC29	3,781.00	RFC109	5,347.00
3.00 m ³	RFC32	4,946.00	RFC112	7,093.00
4.00 m ³	RFC35	6,560.00	RFC115	9,190.00
Commercial Bulk Waste Bin Collection Service				
Additional Waste Service Bulk Bin size (m³) - Lift only; 1 service per week				
	Charge Code (RCC Use)	Amount Per Lift \$	Charge Code (RCC Use)	Amount Per Lift \$
0.66 m ³	RFC21	52.60	N/A	N/A
1.10 m ³	RFC24	64.20	RFC124	69.00
1.50 m ³	RFC27	68.60	RFC107	94.40
2.00m ³	RFC85	76.00	RFC185	116.00
2.25 m ³	RFC30	83.40	RFC110	128.80
3.00 m ³	RFC33	100.80	RFC113	159.60
4.00 m ³	RFC36	128.00	RFC116	200.20

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Temporary Waste Service (≤3 months) Bulk Bin size (m ³) – Bin and Lift; 1 service	Charge Code (RCC Use)	Amount Per Bin & Lift \$	Charge Code (RCC Use)	Amount Per Bin & Lift \$
0.66 m ³	RFC22	106.40	N/A	N/A
1.10 m ³	RFC25	189.20	RFC125	164.04
1.50 m ³	RFC28	195.40	RFC108	218.00
2.00m ³	RFC86	208.00	RFC186	235.00
2.25 m ³	RFC31	214.00	RFC111	248.00
3.00 m ³	RFC34	231.60	RFC114	278.52
4.00 m ³	RFC37	256.40	RFC117	319.40

Water Charges

Two-part tariff pricing will apply to all properties within the city (including residential vacant land) that are connected or have access to Council's water transportation system. The two-part tariff will be composed of:

- a) a water access charge; and
- b) a water consumption charge, namely a single tier charge for each kilolitre of water consumed.

This is a requirement of section 41 of the *Local Government Regulation 2012*. 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 assets employed in the business. This full cost pricing is a requirement of National Competition Policy and section 41(1)(d) of the *Local Government Regulation 2012*.

Fixed Water Access Charge

Fixed water access charges cover costs associated with asset replacement, administration, billing, replacement of water meters, and repair of the reticulation system.

Fixed water access charges will be applied on a per meter/lot basis where the lot can be serviced by the reticulated water system. Where a lot has no meter installed, the fixed water access charge will be determined as if a standard 20mm meter was installed.

The following exceptions apply to the fixed water access charge on a per meter/lot basis:

1. A fixed water access charge will be applied per meter connection for rural land that is contiguous where connection is made to separate parcels of land and the land is used for farming purposes.
2. Rural land held in the same ownership name used for farming purposes where the lots are separated by a road will be treated as contiguous lots, except where the lots have separate water meter connections contiguity will not be applied.
3. The fixed water access charge will be applied against adjoining lots as if they were one lot where the adjoining residential lots are in the same ownership name, are amalgamated for rating purposes and:
 - i) the main roof structure of an occupied dwelling is constructed over the adjoining boundary line of those lots; or
 - ii) one of the adjoining lots would, if sold separately, be unable to lawfully accommodate a dwelling; or
 - iii) one of the adjoining lots would not be issued a building permit unless an existing approved structure was removed.
4. A fixed water access charge will not apply for a fire bypass meter.

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5. A fixed water access charge will not be applied where:

- i) The land associated to the property is undeveloped and landlocked, i.e. there is no private or public access or egress to the property; or
- ii) The property is categorised for the purpose of Differential General Rating as Rating Category 10 (Constrained land); or
- iii) The property cannot be serviced by the reticulated water system because of physical constraints; or
- iv) The property can be serviced by the reticulated water system, but is not currently connected because the property owner has not requested connection; and
 - a) The property boundary is greater than 25 meters from the nearest water main; and
 - b) It is not planned for an extension of the reticulation water network in the current or next financial year which will bring the network within 25 meters of the property boundary line.

Attribute Type (RCC Use)	Type of Charge	Charge Amount \$	Charge Basis
VBW01, VBW03, VBW04	Fixed Water Access (domestic)	280.48	per meter/lot

Units, Flats, Guest Houses, Multiple Dwellings 20mm to 150mm and Residential 25mm to 150mm		
Attribute Type (RCC Use)	Meter Size	Charge Amount \$
VBM20 VCBM20	20mm	280.48
VBM25 VCBM25	25mm	438.28
VBM32 VCBM32	32mm	718.08
VBM40 VCBM40	40mm	1,122.00
VBM50 VCBM50	50mm	1,753.12
VBM80 VCBM80	80mm	4,487.96
VBM100 VCBM100	100mm	7,012.40
VBM150 VCBM150	150mm	15,777.96
Commercial and Industrial		
Attribute Type (RCC Use)	Meter Size	Charge Amount \$
VBW20 VCBW20 VCW20	20mm	364.64
VBW25 VCBW25 VCW25	25mm	569.76
VBW32 VCBW32 VCW32	32mm	933.52
VBW40 VCBW40 VCW40	40mm	1,458.60
VBW50 VCBW50 VCW50	50mm	2,279.04
VBW80 VCBW80 VCW80	80mm	5,834.32
VBW100 VCBW100 VCW100	100mm	9,116.16
VBW150 VCBW150 VCW150	150mm	20,511.36

Consumption Charge

Water consumption charges are categorised into water connection tariffs, being: residential, non-residential, concessional and Council. Where premises are used for mixed use (i.e. residential and non-residential or concessional) the predominant use of the land will determine the water connection tariff.

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 water consumption charge is calculated on the water consumed between the last meter reading and the current meter reading and multiplying the total kilolitres by the adopted rate.

The consumption charge is made up of two components:

- the State Government's Bulk Water Charge for the purchase of potable water; and
- Council's retail charge for distribution to the households which includes administration, billing, replacement of water meters, and repair of the reticulation system.

In compliance with section 140 of the *Water Supply (Safety and Reliability) Act 2008* for premises that have more than one sole-occupancy unit, where the land is not scheme land under the *Body Corporate and Community Management Act 1997*, and meters are installed to measure the supply of water to each sole-occupancy unit the owner of the premise will be billed for water consumption on the reading from the main meter and informed of the volume of water supplied through each sub-meter during the billing period.

Water consumption charges in communal arrangements that exist under a Community Title Scheme, Building Unit Plan or Group Title Plan will be applied in the following manner:

Community Title Scheme land established prior to 1 January 2008 or under construction, but not completed, prior to 31 December 2007	<p>Water consumption charges will be applied consistent with section 196 of the <i>Body Corporate and Community Management Act 1997</i>.</p> <ul style="list-style-type: none"> i) The main meter will be read and used for the purpose of water consumption charge calculations. ii) Lot owners are liable for a share of the total amount payable for water consumption that passes through the main meter, which will be applied by lot entitlement. iii) A fixed access charge will be levied on the main meter and apportioned by lot entitlement to each lot owner.
Community Title Scheme land established after 1 January 2008.	<p>Water consumption charges will be applied consistent with section 195 of the <i>Body Corporate and Community Management Act 1997</i>.</p> <ul style="list-style-type: none"> i) The main meter and all internal meters will be read and used for the purpose of water consumption charge calculations. ii) Any volume variance between the calculated water consumption on the main meter and the total of the calculated water consumption for the internal meters will be billed to the body corporate. Where the volume variance is a negative value: <ul style="list-style-type: none"> a. no adjustment will be made to the total of the calculated water consumption for the internal meters; and b. the variance will be treated as zero. iii) The water consumption charge applied to each individual unit holder will be calculated on their own individual internal metered water supply. iv) A fixed access charge will be levied on the main meter and apportioned by lot entitlement to each lot owner.

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Building Unit and Group Title Scheme Land	<p>Water consumption charges will be applied consistent with section 64 of the <i>Building Units and Group Titles Act 1980</i>.</p> <p>i) The body corporate will not be liable for water consumption charges, except when the right to recover charges from the body corporate exists where a lot or part of a lot becomes common property upon registration of a plan of re-subdivision or amalgamation or notice of conversion.</p> <p>ii) The main meter will be read and used for the purpose of water consumption charge calculations.</p> <p>iii) Lot owners are liable for a share of the total amount payable for water consumption that passes through the main meter, which will be applied by lot entitlement.</p> <p>iv) A fixed access charge will be levied on the main meter and apportioned by lot entitlement to each lot owner.</p>
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Consistent with section 144(1) of the *Water Supply (Safety and Reliability) Act 2008* water used for firefighting purposes will not be billed. Council reserves the right to fix either a meter or a seal to any private firefighting 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*	0.614	3.122	3.736
VWCCNC	Concessional	0.614	3.122	3.736
VWCCOM	Non – residential**	1.405	3.122	4.527
VWCRCC	Council	1.405	3.122	4.527

*Residential means where premises are used ordinarily for a residential purpose and may include a house, unit, flat, guest house and multiple dwellings.

**Non-residential means where premises are not used for ordinary residential purposes and may 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.

Wastewater fixed access charge covers costs associated with asset replacement for seven treatment plants, approximately 132 pump stations, the treatment of wastewater, administration, billing and repair to mains and reticulation systems.

Attribute Type (RCC Use)	Charge Description	Charge Amount \$	Charge Basis
VSW01 VSW02 VSW03 VCSW01	Wastewater Fixed Access Charge	28.52	per unit

Wastewater charges are applied as set out in the table below.

Land that is not part of a Community Title Scheme, Building Unit Plan or Group Title Plan	Units	Charge Basis
Residential, single unit dwelling	25	Per lot
Multiple residential dwelling lot (attached or separate) <ul style="list-style-type: none"> each dwelling unit 	25	Per dwelling
Non-residential building (other than that included in another category in this policy) <ul style="list-style-type: none"> First pedestal Each additional pedestal 	25 20	Per pedestal Per pedestal
Motels <ul style="list-style-type: none"> first pedestal each additional pedestal 	25 10	Per pedestal Per pedestal
Retirement or Lifestyle Villages / Nursing Homes / Manufactured Homes Village (assessed as one property for the purposes of rating) <ul style="list-style-type: none"> first pedestal each additional pedestal if contained within a hospital or hostel, or communal area each additional pedestal if contained within an individual dwelling unit 	25 20 15	Per pedestal Per pedestal Per dwelling
Sporting and Recreational Clubs/Associations/Organisations without poker machines	30	Per lot
Sporting and Recreational Clubs/Associations/Organisations with poker machines <ul style="list-style-type: none"> First pedestal Each additional pedestal 	25 20	Per pedestal Per pedestal
Community Service Organisations (assessed as one property or as part of a larger complex) <ul style="list-style-type: none"> Church Hall Presbytery or manse All other 	10 10 25 10	Per church Per hall Per dwelling Per property
School (assessed as one property or as part of a larger complex) <ul style="list-style-type: none"> First pedestal Each additional pedestal 	25 20	Per pedestal Per pedestal
Caravan parks <ul style="list-style-type: none"> Park site not connected to sewer Park site connected to sewer 	10 15	Per site Per site
Land that is part of a Building Unit Plan (BUP), Group Title Plan (GTP) or Community Title Scheme (CTS)	Units	Charge Basis
Residential dwelling	25	Per lot
Non-residential – where the service is supplied to a lot within a Scheme <ul style="list-style-type: none"> First pedestal Each additional pedestal 	25 20	Per pedestal Per pedestal
Non-residential – where a service is supplied within a scheme but cannot be directly related to a particular lot, the wastewater charge will be apportioned between all lots within the scheme in accordance with the lot entitlements of the respective lots. <ul style="list-style-type: none"> First pedestal Each additional pedestal 	25 20	Per pedestal Per pedestal
Mixed Use – where a service has not been directly provided to non-residential lot/s within a scheme and there is no common wastewater service available to the non-residential lot/s within the scheme.	25	Per lot
Land that is vacant where a wastewater connection is available	Units	Charge Basis
Vacant land	25	Per lot

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The following wastewater charging exceptions apply.

1. Where adjoining residential lots in the same ownership name that are amalgamated for rating purposes and:
 - i) the main roof structure of an occupied dwelling is constructed over the adjoining boundary line of those lots; or
 - ii) one of the adjoining lots would, if sold separately, be unable to lawfully accommodate a dwelling; or
 - iii) 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 wastewater fixed access charge will not be applied to lots that are undeveloped and landlocked (i.e. there is no private or public access or egress to the property).
3. Wastewater charges will not apply to lots identified as having an insurmountable drainage constraint such that it is unlikely a development permit, or permits, would be granted for the construction of a residential or commercial building on the land. This includes some rateable land that has been identified as having significant conservation values. On the Southern Moreton Bay islands all rateable land identified with insurmountable drainage constraint or conservation values has an environmental zoning or an Open Space zone in the Redland Planning Scheme.
4. Land that cannot be serviced by the wastewater reticulation network because of
 - i) Physical constraints associated to the land; or
 - ii) The land is greater than 25 meters from the reticulated wastewater network and the land owner is unable to meet Council requirements; or
 - iii) The land can be served from the reticulated wastewater network but Council has resolved to limit extensions in the area.

Trade Waste Charges

Trade Waste is managed under the Trade Waste Management Plan to ensure the effective management of commercial and industrial sewage discharged to the wastewater system is in accordance with the principles of environmental sustainability and in a manner that safeguards public health and employee safety consistent with Council's legal responsibilities and obligations.

Some sewered 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 methodology for calculating charges based on volume, strength and quantity is set out in the Trade Waste Management Plan.

Attribute Type (RCC Use)	Charge Description	Charge Amount \$	Charge Basis
VTP01 and VTP02	Trade Waste Generator Charge	426.04	per annum
VTW01 and VTW02	Trade Waste Discharge - Volume:	2.36	per kL
VTW02	Trade Waste	C.O.D (Chemical Oxygen Demand)	1.72 per kg
		T.S.S. (Total Suspended Solids)	0.78 per kg
		T.O.G (Total Oil and Grease)	0.78 per kg

Attribute Type (RCC Use)	Charge Description	Charge Amount \$	Charge Basis
	Discharge - Quality:		
	Phosphorus	7.16	per kg
	Nitrogen	2.14	per kg
	Food waste disposal units based on power of motor	36.87	as charge 'C' (Refer Trade Waste Management Plan)
	Constant 'd' for use when determining 'additional Charge' for excess strength waste	0	(Refer Trade Waste Management Plan)

Interest on Overdue Rates

Pursuant to 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 2020-21, compound interest on daily rests at the rate of 8.53 per cent per annum is to be charged on all overdue rates or charges.

Rating Concessions and Exemptions

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 (CSO).

Pensioner Concessions

Section 120(1) of the *Local Government Regulation 2012* enables a concession to be granted if the land is owned or occupied by a pensioner. Council has determined that a Pensioner Concession will be given on the Differential General Rate to an approved pensioner on their principal place of residence where they meet the following eligibility requirements:

1. is and remain an eligible holder of a Queensland 'Pensioner Concession Card' issued by Centrelink or the Department of Veterans' Affairs, or a Queensland 'Repatriation Health Card – For All Conditions' (Gold Card) issued by the Department of Veterans' Affairs; and
2. either own, or is a life tenant granted under a Will or Court Order, (solely or jointly) an approved residential dwelling* located in Redland City that is their principal place of residence; and
3. has either sole, or joint legal obligation with a co-owner, responsibility for payment of the rates and charges levied on the property.

*A pensioner concession on the Differential General Rate is not available to pensioner applicants who do not reside in a dwelling that has final building approval.

For the purposes of administration:

1. Eligibility will be confirmed on an annual basis with Centrelink for the approved concession to continue. Amendments will commence in the following quarter (i.e. from part to maximum rate, maximum to part rate, or eligible to ineligible).

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2. The holder of a Department of Veterans' Affairs pension Gold card is entitled to receive the maximum pension concession dependent upon the approved pensioner's proportionate share of the gross Differential General Rate.
3. Ownership – The concession will apply only to the approved pensioner's proportionate share of the gross Differential General Rate. For the purposes of determining proportionate share, regard shall be given to conveyancing practice that requires the nature and extent of co-ownership to be recorded on the Transfer (Form 1) lodged in the Titles Office and Property Transfer Information (Form 24) received for change of ownership and rates purposes.

This method of determining the approved pensioner's proportionate share shall apply except where the co-owners are:

- i) An approved pensioner and their spouse or life-partner; or
- ii) An approved pensioner and a bank, other financial institution, or government department where the latter holds joint title for debt security purposes and has no responsibility for rates, charges or other costs of maintaining the property.

In either of these situations, the tenure will be treated as sole ownership and the concession approved in full.

It is not a requirement for the spouse or life-partner to also reside at the property, but it must be established in these cases that the approved pensioner is wholly responsible for the payment of all rates and charges levied in respect of the property. The approved pensioner's responsibility for payment of all rates and charges in this circumstance must be established by sighting and placing on file a copy of the Court Order or Statutory Declaration completed by the applicant.

4. Residential Requirements – Where a pensioner, for reasons of ill health or infirmity (e.g. poor health, feeble in body or health, physically weak, especially through age) resides some or all of the time in alternative accommodation, such as a nursing home or similar type accommodation (where personal care is available on site and provided as required) or with family or friends, the residence may be regarded as the 'principal place of residence' if it is not occupied on a paid tenancy basis during the absence of the approved pensioner owner/s and the approved pensioner owner/s remain solely responsible for the payment of rates and charges levied in respect of the property.
5. Trusteeship – In the case of property held in trusteeship the applicant, in order to be considered for eligibility, must be considered to have legal responsibility for payment of all rates and charges levied in respect of the property, regardless of whether the applicant is the trustee or the beneficiary of the Trust.
6. Life Tenants – the criteria for determining life tenants will be that:
 - i) The property in respect of which the Differential General Rate is levied must be the principal place of residence of the pensioner and the pensioner must reside on the property (i.e. a life tenant cannot reside in a nursing home and claim the concession as may occur with ordinary home ownership); and
 - ii) The pensioner must not have a major interest in other residential property in Redland City; and
 - iii) The life tenancy must be created by a valid Will, which applies to the property in question, or by a Court Order; and
 - iv) There must be no provision in the Will or Court Order that relieves the life tenant from the obligation to pay the rates and charges levied in respect of the property.

7. Application of concession for new applicants:

- i) The rebate is to commence from the latter of either the date of application, or the date of purchase of a property; or
- ii) Where the principal place of residence was bequeathed to the applicant under the terms of a Will and it was their principal place of residence prior to the death of the previous owner; where the previous owner had an existing entitlement to the pensioner concession on the Differential General Rate, the entitlement will continue uninterrupted if application is received prior to or within 90 days of the death of the previous owner.

8. Application of concession for existing applicants:

- i) Where a replacement property is acquired within Redland City the entitlement to the concession will continue uninterrupted if application is received prior to or within 90 days of the property settlement.

9. The Council Pensioner Differential General Rate concession will be applied on a tiered basis dependent on whether the approved pensioner is in receipt of a maximum rate of pension or in receipt of a part rate of pension.

For 2020-21 the Council Pensioner Differential General Rate concession will be for approved pensioners:

- In receipt of the maximum rate of pension \$335.00 per financial year
- In receipt of a part rate pension \$167.50 per financial year

Section 120(1) of the *Local Government Regulation 2012* enables a concession to be granted if the land is owned or occupied by a pensioner. Council has also determined that a concession will be given on Separate and Special Charges (Canal, Environment, Landfill Remediation and Rural Fire charges) who are eligible for a concession on the Differential General Rate 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.

State Lease Agreements – Community Organisations

Section 93(3)(i) of the *Local Government Act 2009* provides that Council can, by resolution, exempt land from rating for charitable purposes. Section 120(1)(b)(i) *Local Government Regulation 2012* provides that a concession may be granted if Council is satisfied the land is owned by an entity whose objects do not include making a profit. Council has determined that a concession will be given on the Differential General Rate and Separate charges to community organisations that have an interest in or occupy land under a Queensland State Government lease agreement, licence or permit that is categorised as rental category 14.1 – charities and small sporting or recreational clubs under the *Land Regulation 2009*.

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Applicants must provide evidence and be able to demonstrate that the organisation is a community based organisation that:

1. is a non-profit entity; and
2. formed for a purpose that does not include the profit or gain of its individual members or owners; and
3. exists for any lawful purpose that provides a public benefit, at large or in a particular locality, which improves community welfare, education, safety or encourages and promotes physical health and well-being; and
4. has an interest in or occupies land under a Queensland State Government lease agreement, licence or permit that is categorised as rental category 14.1 under the *Land Regulation 2009*.

Community Service Obligations (CSOs)

The water, wastewater and trade waste services are classified as a significant business activity and are run as a commercial business unit named 'Redland Water' where the Code of Competitive Conduct applies. Subject to section 22(1) of the *Local Government Regulation 2012* full cost pricing applies to this business. In consideration of section 23 and 24 of the *Local Government Regulation 2012* the following Community Service Obligations may arise.

Farming Concession/CSO

Pursuant to 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.

Water CSO

Council has determined in accordance with section 120(1)(b) of the *Local Government Regulation 2012* that a concession will be given on the water charges for religious and not-for-profit community service organisations, which includes sporting and recreational clubs/associations/organisations that do not have poker machines.

The remission will take the form of a reduced tariff applied on water consumption and no fixed water access charge will apply.

Haemodialysis Home Treatment CSO

Section 120(1)(c) of the *Local Government Regulation 2012* provides that a concession on rates or charges may be granted where the local government is satisfied that payment of the rate or charge would cause hardship to the land owner. Council has determined that where the water consumption of a household increases above normal use, because the quality of life of a resident in the household is reliant on haemodialysis treatment provided by a home dialysis machine, payment of the water consumption charge would cause the land owner, or tenant where the tenant is responsible for payment of the water consumption, hardship.

For the purposes of administration:

1. Application is to be made to the treating hospital in an accepted format supplied to the hospital by Redland City Council. The hospital will forward the application and associated documentation, which includes the average kilolitres per annum used by the dialysis machine in the treatment, to Council for processing.
2. In the event the resident dependent on haemodialysis treatment is a member of a household of a tenanted property, evidence will be required to show the tenant is responsible for payment of the water consumption. Evidence may take the form of a copy of the lease agreement, or a letter from the owner or owner's agent that states the tenant is responsible for payment of the water consumption. Where the property is tenanted, Council will in good faith apply the concession to the property rate account with the expectation the concession will be passed onto the tenant.
3. Eligibility will be confirmed with the treating hospital on an annual basis.
4. The concession is calculated as an allowance of 100% of the water used above normal consumption, up to but not exceeding the quarterly allowance for the billed period. Normal consumption is calculated on the average daily use for a residential household. An exception exists where the actual consumption does not exceed normal consumption calculated for the average number of person's resident in the home for the water consumption period. In this instance, a concession will not be applied.

Allowance Calculation: Actual usage (kL) – Normal usage (kL) = Allowance (kL)*

Example:

Quarterly Dialysis Consumption is 40kL

Actual usage is 100kL

Normal usage is 15kL (based on 171 litres per person per day – single person residence)

100kL – 15kL = 85kL. Allowance is 40kL, balance is customer's additional household water usage.

5. The concession will commence for new 'first-time' approved applicants from the date given by the treating hospital as the start date for home dialysis in the nominated property.
6. Existing applicants who change residence will need to submit a new application through the treating hospital for the concession to apply to the new residence. The concession will apply from the date of tenancy or ownership.

Concealed Leaks CSO

Section 120(1)(c) of the *Local Government Regulation 2012* provides that a concession on rates or charges may be granted where the local government is satisfied that payment of the rate or charge would cause hardship to the land owner. Council has determined a remission will be provided to eligible customers on the estimated water lost due to a concealed leak. A concealed leak is defined as a loss of potable water that occurs from a water service on the customer's side of the water meter that is hidden from view, either underground or under or within concrete where there are no visible signs of dampness or soaking and where the owner or occupant could not reasonably be expected to know of its existence.

Eligibility to a concealed leak remission does not include water lost from:

- Leaks within a dwelling or building on the property with visible signs of the leak including dampness, wetness or soaking
- Leaking taps, toilet cisterns or other water appliances

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- Leaks in water tanks or faulty tank float valves that are plumbed to the potable water supply
- Property sprinklers, garden hoses, external taps or fittings, and other irrigation systems
- Leaking or plumbing related faults with hot water systems, including solar hot water systems
- Leaks in swimming pools, spas and other water features and fittings.

For the purpose of administration:

1. Application to a concealed leak remission is open to:
 - i) A residential customer who receives a rate notice in their name for the property that includes charges for water consumption.
 - ii) A non-residential customer who uses on average no more than 100 kilolitres (kL) of drinking water per annum.
2. A remission will be given on the Distribution and Retail consumption charge on the estimated water lost, which is applied as a financial adjustment Council will not provide a remission on the Queensland State bulk water consumption charge as it is State Government revenue.
3. Customers who are pensioners approved for the Differential General Rate concession will receive a 100 per cent remission, all other eligible customers will receive an 80 per cent remission.
4. Application must be made on the nominated form (Concealed Water Leak Application form) by the customer (property owner) where the leak occurred, or their authorised nominee, within five (5) months of the leak repair date to qualify for the remission.
5. The application must be supported by:
 - i) An invoice or signed report from a licenced plumber that the leak was concealed and has been repaired within Australian plumbing standards.
 - ii) Two (2) water meter readings two (2) weeks apart that show water consumption for the property has returned to normal, with the first reading to be taken as soon as practical after the leak has been repaired. These readings may be used for calculation purposes.
 - iii) Photographic evidence if available, although photos are not mandatory they are desirable and will be used in conjunction with written evidence to support the application process in determining eligibility. Photos of the leak prior and post repair will be accepted and can form part of an application.
6. The remission is calculated on two (2) reading periods (generally around 190 days).
7. Eligible customers are allowed one concealed leak remission within a three (3) year period (calculated from the date of the latest leak) where the property is held in their ownership name during that period.
8. A minimum cap on the concealed leak remission will apply. Where the remission is calculated and is less than \$35 no remission will be applied, excluding pensioners approved for the Differential General Rate concession where a minimum cap of \$25 will apply.

9. The following information may be used to calculate the remission:
- i) The date the leak was repaired.
 - ii) The average daily water used and the cost calculated on the first given four (4) quarter period that is not leak effected, excluding new owners where the average daily water used is based on readings taken after the leak is repaired.
 - iii) In place of a recent quarterly billing reading, the first reading taken after the leak is repaired.
 - iv) The adopted Distribution and Retail water consumption price.

Wastewater CSO

Council has determined in accordance with section 120(1)(b) of the *Local Government Regulation 2012* that a concession will be given on wastewater charges for religious and not-for-profit community service organisations and sporting and recreational clubs/associations/organisations that do not have poker machines.

The remission will take the form of a reduced number of units applied to calculate the wastewater charge.

Trade Waste Charges for Not-for-profit Organisations CSO

A remission on the Trade Waste Discharge Treatment charge may be applied on properties granted a rating exemption on the Differential General Rate. This excludes properties with a rating exemption where regular use of a commercial kitchen (4 times or more per week) has been determined as commercial use, then all trade waste charges will apply.

Concealed Leak CSO on Trade Waste Charges

Council has determined a Trade Waste Charge remission may be provided to eligible customers where the water meter consumption has been used to estimate the trade waste volume and a water leak has occurred on the property, such that the water lost to the leak has not entered the wastewater system or does not classify as trade waste.

1. Application must be made by the customer (property owner) where the leak occurred, or their authorised nominee, by completing the nominated form (Trade Waste Water Leak Application), within four (4) months of the leak repair date to qualify for the remission. The application must be forwarded to the Trade Waste officer for initial assessment.
2. The application must be supported by:
 - a. An invoice or signed report from a licenced plumber that the leak was concealed and has been repaired within Australian plumbing standards.
 - b. Two (2) water meter readings two (2) weeks apart that show water consumption for the property has returned to normal, with the first reading to be taken as soon as practical after the leak has been repaired. These readings may be used for calculation purposes.
 - c. Supporting evidence, including photographic evidence if available. Photos are not mandatory, but are desirable and can be used in conjunction with written evidence to support the application process in determining eligibility. Photos of the leak prior and post repair will be accepted and can form part of an application.
3. The following information may be used to calculate the remission:
 - a. The date the leak was repaired.

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- b. The average daily water used calculated on the first given four (4) quarter period that is not leak effected, excluding new owners where the average daily water used is based on readings taken after the leak is repaired.
 - c. In place of a recent quarterly billing reading, the first reading taken after the leak is repaired.
4. The remission calculation is based on the difference between the actual water consumption and the estimated water consumption.
 5. The remission will be applied as an adjustment to the customer's property account. The maximum period for which the remission is calculated is 2 reading periods.
 6. A register will be kept of all Trade Waste charge remissions given.

Other Matters

- The Council will continue to collect developer infrastructure charges in accordance with the *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.

Revenue Statement Definitions

Association –

1. **Incorporated Association** – a legally separate entity that has the same powers, benefits and responsibilities as a person. Must have at least 7 members, be a not-for-profit association, have a physical address in Queensland and have a written set of operating rules.
2. **Unincorporated Association** – a group of people who agree to come together to pursue a common purpose. It is not a separate legal entity from its members and cannot enter into contracts, own land, employ people or sue or be sued in its own name.

Building unit plan (BUP) – exists under the *Building Units and Group Titles Act 1980*. A BUP was created when a building was subdivided in collectively administrated units. This plan type is characterised by a collectively administered subdivision managed by a Body Corporate.

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 sections 81(4) and (5) of the *Local Government Regulation 2012*. Later categorisation of land for the following reasons will be determined pursuant to 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, a Building Unit Plan or Group Titles Plan that is owned by the owners of the lots in the scheme or plan.

Community Service Organisation – to qualify as a Community Service Organisation the organisation must be able to demonstrate they meet the following criteria:

1. Is a not-for-profit entity.
 - i) It is not carried on for the profit or gain of particular persons and it is prevented, either by its constituent documents or by operation of law, from distributing its assets for the benefit of particular persons either while it is operating or upon winding up.
2. It exists for any lawful purpose that provides a public benefit, at large or in a particular locality that improves community welfare, education or safety. This includes sporting or recreational clubs with less than 2,000 members.
 - i) To be for a public benefit the purpose must be aimed at achieving a universal or common good, have practical utility and be directed to the benefit of the general community or a sufficient section of the community.
3. Has only charitable purposes.
 - i) Charitable purpose means the advancement of health; education; social and community welfare, including care, support and protection of children and young people which includes the provision of child care services; religion; culture; natural environment; or other purposes beneficial to the community.
4. Has no restrictions on membership that is in contravention of the Queensland *Anti-Discrimination Act 1991*.
5. Does not have a disqualifying purpose. That is the purpose of engaging in, or promoting activities that are unlawful or contrary to public policy or the purpose of promoting or opposing a political party or a candidate for political office.

Community title scheme land – land may be identified as scheme land only if it consists of:

1. 2 or more lots, and
2. other land that is common property for a community titles scheme that is not included in point 1.

Egress — the action of going out of or leaving a place.

Extractive Industry – an extractive industry is any activity that removes material substance from the ground.

Firefighting purposes – water consumption for the purposes of training for firefighting and routine testing of firefighting equipment.

Group title plan (GTP) – existed under the *Building Units and Group Titles Act 1980*. A GTP was created when land was subdivided into collectively administered lots. This plan type is characterised by a collectively administered subdivision managed by a Body Corporate.

Lot or parcel – means a separate, distinct parcel of land created on:

1. the registration of a plan of subdivision; or
2. the recording of particulars of an instrument; and

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3. includes a lot under the *Building Units and Group Titles Act 1980*.

Mixed use scheme – lots within a scheme are a mix of residential and non-residential use.

Pedestal – for the purposes of this policy, one urinal is equivalent to one pedestal.

Principal place of residence – a residential dwelling, in which at least one of the registered owners 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. Entities that own land for the benefit of others, typically a company, Trust, or Personal Representative have a principal place of business, not a principal place of residence to which a natural person can reside and for the purposes of land rating categorisation are treated as NOT owner occupied.

Sole-occupancy unit – in relation to a building means—

1. a room or other part of the building for occupation by one or a joint owner, lessee, tenant, or other occupier to the exclusion of any other owner, lessee, tenant, or other occupier, including, for example—
 - i. a dwelling; or
2. a room or suite of associated rooms in a building classified under the Building Code of Australia as a class 2, 4, 5, 6, 7 or 8 building; or
3. any part of the building that is a common area.

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.

Wastewater – water used by households and businesses that is disposed of through the sewerage network.

Water connection tariffs —

1. **Residential** – land used predominately for residential purposes i.e. premises at which someone lives. This tariff includes mobile home parks registered under the *Manufactured Homes (Residential Parks) Act 2003*.
2. **Non-residential** – land used predominantly for commercial or industrial purposes. This tariff includes:
 - i) Camping, caravan and tourist parks licenced under Local Law 7 or 17 that are not registered as a mobile home park under the *Manufactured Homes (Residential Parks) Act 2003*; and
 - ii) Sporting and Recreational clubs/Associations with poker machines.
3. **Concessional** – land owned or leased by a Religious or not-for-profit Community Service Organisation, which includes Associations or Sporting or Recreational clubs without poker machines.
4. **Council** – land held by Redland City Council either freehold or as Trustee.

Glossary – Key Performance Indicators

Definition of Ratios	
Operating Surplus Ratio*: <i>This is an indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes</i>	$\frac{\text{Net Operating Surplus}}{\text{Total Operating Revenue}}$
Asset Sustainability Ratio*: <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>	$\frac{\text{Capital Expenditure on Replacement of Infrastructure Assets (Renewals)}}{\text{Depreciation Expenditure on Infrastructure Assets}}$
Net Financial Liabilities*: <i>This is an indicator of the extent to which the net financial liabilities of Council can be serviced by operating revenues</i>	$\frac{\text{Total Liabilities} - \text{Current Assets}}{\text{Total Operating Revenue}}$
Level of Dependence on General Rate Revenue: <i>This ratio measures Council's reliance on operating revenue from general rates (excludes utility revenues)</i>	$\frac{\text{General Rates} - \text{Pensioner Remissions}}{\text{Total Operating Revenue} - \text{Gain on Sale of Developed Land}}$
Current Ratio: <i>This measures the extent to which Council has liquid assets available to meet short term financial obligations</i>	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$
Debt Servicing Ratio: <i>This indicates Council's ability to meet current debt instalments with recurrent revenue</i>	$\frac{\text{Interest Expense}^{***} + \text{Loan Redemption}^{\wedge}}{\text{Total Operating Revenue} - \text{Gain on Sale of Developed Land}}$
Cash Balance - \$M: <i>Cash balance includes cash on hand, cash at bank and other short term investments</i>	Cash Held at Period End
Cash Capacity in Months: <i>This provides an indication as to the number of months cash held at period end would cover operating cash outflows</i>	$\frac{\text{Cash Held at Period End}}{[(\text{Cash Operating Costs} + \text{Interest Expense}) / \text{Period in Year}]}$
Longer Term Financial Stability - Debt to Asset Ratio: <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>	$\frac{\text{Current and Non-current Debt}^{**}}{\text{Total Assets}}$
Operating Performance: <i>This ratio provides an indication of Council's cash flow capabilities</i>	$\frac{\text{Net Cash from Operations} + \text{Interest Revenue and Expense}}{\text{Cash Operating Revenue} + \text{Interest Revenue}}$
Interest Coverage Ratio: <i>This ratio demonstrates the extent which operating revenues are being used to meet the financing charges</i>	$\frac{\text{Net Interest Expense on Debt Service}^{***}}{\text{Total Operating Revenue}}$

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

** Debt includes lease liabilities.

*** Interest expense includes interest on leases.

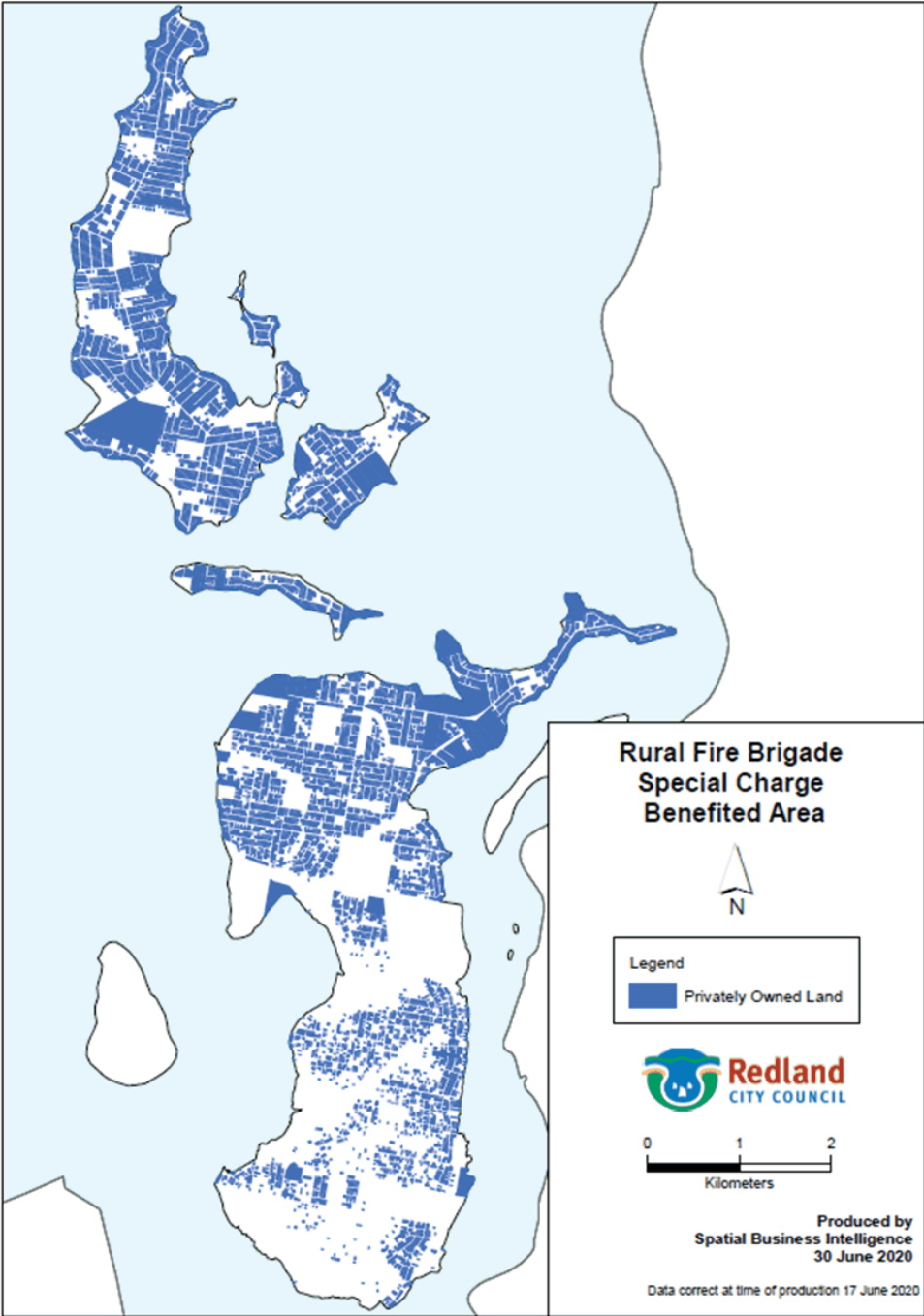
^ Loan redemption includes lease redemption

Appendix B – Aquatic Paradise Canal Estate Map



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Appendix C – SMBI Rural Fire Map



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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.

5.11 ADOPTION OF 2020-2021 RATE NOTICE DUE DATES**Objective Reference:** A4667421**Authorising Officer:** Deborah Corbett-Hall, Chief Financial Officer**Responsible Officer:** Deborah Corbett-Hall, Chief Financial Officer**Report Author:** Katie Woodrow, Executive Assistant and Operational Support Officer
Katharine Bremner, Budget and Systems Manager
Noela Barton, Service Manager Financial Operations**Attachments:** Nil**PURPOSE**

For Council to adopt the dates by which the rates and charges levied by Council must be paid in the 2020-2021 financial year.

BACKGROUND

Section 118 of the *Local Government Regulation 2012* (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

Under section 118(2)(a) of the Regulation, the dates by which, or the period within which, rates or charges must be paid must be at least 30 days after the rate notice for the rates or charges is issued.

Council is required to decide a date or period that is at least 30 days after the rate notice, for the rates and charges, is issued. Council has indicated it proposes to adopt the minimum timeframe period for payment of rates and charges of 30 days. Based on that proposal, and the intended issue dates for rates notices for the 2020-2021 financial year, the following table shows the dates by which rates and charges would be payable for each quarter, for that financial year.

	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Charge date for levy	1 July 2020	1 October 2020	1 January 2021	1 April 2021
Rate notice issue date	13 July 2020	13 October 2020	12 January 2021	15 April 2021
Due date for payment	13 August 2020	13 November 2020	12 February 2021	17 May 2021

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, is 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 budget meeting.

Risk Management

The due dates for 2020-2021 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 payments of rates and charges for the 2020-2021 financial year.

Social

Nil impact expected as the purpose of the report is to adopt the due dates for payments of rates and charges for the 2020-2021 financial year.

Human Rights

Nil impact expected as the purpose of the report is to adopt the due dates for payments of rates and charges for the 2020-2021 financial year.

Alignment with Council's Policy and Plans

This report aligns with Council's 2018-2023 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 community's Redlands 2030 vision and goals.

CONSULTATION

Consulted	Consultation Date	Comments/Actions
Key staff in Financial Operations Unit, Executive Leadership Team, Councillors	14 May 2020	Discussed as part of a 2020-2021 Budget workshop followed by consideration by officers of approved public holidays
General Counsel Group	May 2020	Report reviewed for compliance with legislation

OPTIONS**Option One**

That Council resolves that pursuant to section 118 of the *Local Government Regulation 2012*, that the period within which Council's rates and charges must be paid is at least 30 days after the date of issue of the relevant rates notice.

Option Two

That Council resolves to request further information, noting the legislation requirement is for Council to make the decision on when rates and charges must be paid at its budget meeting.

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION 2020/13

Moved by: Cr Julie Talty

Seconded by: Cr Paul Gollè

That Council resolves that pursuant to section 118 of the *Local Government Regulation 2012*, that the period in within which Council's rates and charges must be paid is at least 30 days after the date of issue of the relevant rates notice.

CARRIED 11/0

Crs Karen Williams, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Mark Edwards, Julie Talty, Rowanne McKenzie, Tracey Huges, Adelia Berridge and Paul Bishop voted FOR the motion.

5.12 OPERATIONAL PLAN 2020-2021**Objective Reference:** A4667409**Authorising Officer:** John Oberhardt, General Manager Organisational Services**Responsible Officer:** Vivek Vivekanandam, Group Manager Corporate Strategy and Performance**Report Author:** Lorraine Lee, Senior Adviser Corporate Planning and Performance**Attachments:** 1. [Operational Plan 2020-2021](#) **PURPOSE**

The purpose of this report is to recommend the adoption of the Redland City Council Operational Plan 2020-2021.

BACKGROUND

The *Local Government Act 2009* (the Act) requires Council to prepare and adopt an annual operational plan for each financial year which is consistent with its annual budget. The Operational Plan 2020-2021 forms an important part of Council's strategic planning framework and sets out the work Council plans to deliver towards achievement of the Corporate Plan 2018-2023.

The Operational Plan 2020-2021 is structured to reflect the eight key outcomes of the Redlands 2030 Community Plan and the Corporate Plan 2018-2023. It includes significant activities that will be delivered in the 2020-2021 financial year which contribute to the delivery of the outcomes in the Corporate Plan 2018-2023.

ISSUES

The Operational Plan 2020-2021 is an important statutory document which sets out how Council intends to implement the Corporate Plan 2018-2023 and progress the longer term Redlands 2030 Community Plan. It includes a wide range of significant activities which directly contribute to the delivery of Council's strategic outcomes. The attached Operational Plan 2020-2021 is presented to Council for adoption.

STRATEGIC IMPLICATIONS**Legislative Requirements**

The *Local Government Act 2009* and *Local Government Regulation 2012* require Council to adopt an annual operational plan for each financial year which is consistent with the annual budget, states how Council will progress implementation of the Corporate Plan and manage operational risks, and includes annual performance plans for each commercial business unit. Council must discharge its responsibilities in a way that is consistent with its annual operational plan, and may amend the plan at any time during the financial year by resolution.

The Chief Executive Officer is required to present a written assessment of Council's progress towards implementing the annual operational plan at meetings of Council, held at regular intervals of not more than 3 months.

Risk Management

The Operational Plan 2020-2021 is delivered by Council under its Enterprise Risk Management Framework. The framework follows the principles set out in the Australian Standard AS/NZS ISO 31000:2018 Risk Management – principles and guidelines.

Failure to deliver against the Operational Plan 2020-2021 presents a risk to Council relating to the progression of the outcomes set out in the Corporate Plan 2018-2023. To mitigate this risk, each significant activity has assigned accountability which is managed by the relevant area of Council, and quarterly reporting is undertaken to monitor and manage progress.

Financial

The Operational Plan 2020-2021 is consistent with and will be funded from the Annual Budget 2020-2021.

People

Significant activities in the Operational Plan 2020-2021 are managed by the appropriate areas of Council and delivery of the Plan is undertaken by assigned resources.

Environmental

Specific projects and activities in the Operational Plan 2020-2021 directly contribute to Council's environmental commitments, in particular those related to Outcome 1 'Healthy natural environment'.

Social

Specific projects and activities in the Operational Plan 2020-2021 directly contribute to Council's social commitments, in particular those related to Outcome 7 'Strong and connected communities'.

Alignment with Council's Policy and Plans

The Operational Plan 2020-2021 is a key planning document that outlines projects and activities necessary to deliver the commitments and eight outcomes of the Corporate Plan 2018-2023.

CONSULTATION

Consulted	Consultation Date	Comments/Actions
Group Managers: Head of People and Culture Chief Financial Officer General Counsel Group Manager Communication Engagement & Tourism	28 February 2020	Draft significant activities for the Operational Plan 2020-2021.
Group Manager Corporate Governance Group Manager Corporate Services Group Manager Corporate Strategy and Performance General Manager Community and Customer Group Manager City Planning & Assessment Group Manager Community & Economic Development Group Manager Customer & Cultural Services	7 April 2020	Review significant activities for the Operational Plan 2020-2021 for consistency with Council's annual budget and deliverability.
Group Manager Environment & Regulation Group Manager Water & Waste Operations Group Manager Water & Waste Infrastructure Group Manager City Infrastructure Group Manager City Operations	11 May 2020	Review significant activities for the Operational Plan 2020-2021 for consistency with Council's annual budget and deliverability.

Consulted	Consultation Date	Comments/Actions
Group Manager Project Delivery		
Group Managers and Executive Leadership Team members	5 June 2019	Final review of significant activities included in the Operational Plan 2020-2021.
Executive Leadership Team (ELT) members	11 May 2020	ELT workshop to review the draft 2020-2021 significant activities for the Operational Plan.
Councillors	2 June 2020	Councillor workshop to review the significant activities for the draft Operational Plan 2020-2021.
General Manager, Infrastructure and Operations	3 June 2019	Receipt of draft 2020-2021 annual performance plans for Redland Water and RedWaste.

OPTIONS

Option One

That Council resolves to adopt the attached Operational Plan 2020-2021.

Option Two

That Council resolves to adopt the attached Operational Plan 2020-2021, subject to amendments.

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION 2020/14

Moved by: Cr Wendy Boglary

Seconded by: Cr Paul Bishop

That Council resolves to adopt the attached Operational Plan 2020-2021.

CARRIED 11/0

Crs Karen Williams, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Mark Edwards, Julie Talty, Rowanne McKenzie, Tracey Huges, Adelia Berridge and Paul Bishop voted FOR the motion.



Operational Plan 2020-2021



About the Operational Plan

The Operational Plan 2020-2021 (The Plan) is a key plan for Redlands Coast. The Plan translates the commitments set out in our Corporate Plan 2018-2023, into annual measurable activities and actions that Council will undertake within the year to progress achievement of our strategic objectives and priorities.

Council's Strategic Planning Framework depicts the links between the Redlands 2030 Community Plan, the Corporate Plan and strategies driving a tangible set of organisational activities through the annual Operational Plan and Budget.



The *Local Government Act 2009* along with the *Local Government Regulation 2012* requires Council to adopt an annual operational plan. In accordance with the legislation, an annual operational plan shall:

- be consistent with Council's annual budget
- state how Council will progress implementation of the Corporate Plan
- manage operational risks
- include an annual performance plan for each commercial business unit of Council.

Council must undertake its responsibilities in a way consistent with its annual operational plan and may amend the Plan at any time by resolution. Council shall monitor progress against the Plan and present updates to Council quarterly.

Managing operational risks

Council has a comprehensive Enterprise Risk Management Framework which follows the principles set out in the Australian Standard AS/NZS ISO 31000:2018 Risk Management – principles and guidelines.

Council is committed to:

- promoting a culture of awareness and the active management of risks
- all staff (and other stakeholders) assuming responsibility for managing risks within their own areas
- regular education and training for staff in risk management practices
- regular assessment of risk exposure and the development of treatment plans to reduce levels of risk
- prioritisation of risks so resources can be allocated to managing high priority risks
- regular monitoring of risk management plans to ensure they are achieved
- developing systems that continually improve the ability to manage risks and reduce exposures.

Council maintains risk registers for strategic, operational and project level risks, which are overseen by the Operational Risk Management Committee.

Council's goal is to eliminate all risks which fall within the extreme category and to manage high risks without inhibiting the necessary functions of Council. In circumstances where risk cannot be eliminated, effective risk management strategies are put in place to ensure Council can deliver on its obligations.

Risks should only be accepted when one or more of the following apply:

- the financial cost of reducing the risk outweighs the benefits
- the reduction of one risk creates one or more risks of an equal or greater risk rating
- removal of the risk significantly interferes with the achievement of Council's objectives and/or outcome of delivery.



VISION OUTCOME

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.

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Our Corporate Plan commitments

- Undertake ecological restoration activities on Council-owned and managed lands.
- Implement programs to reduce sediments and nutrients in waterways.
- Manage critical habitat for threatened species.
- Coordinate community response to wildlife management issues.
- Deliver education extension programs in land conservation and waterways management.
- Map the range of experiences available to visitors and encourage the community's use of the City's popular conservation areas.

1.1 Redland's natural assets including flora, fauna, habitats, biodiversity, ecosystems and waterways are managed, maintained and monitored.

1.1.1 Plan and progress a program to improve conservation management and protect natural assets.

- a) Progress actions under the Redlands Coast Biosecurity Plan 2018-2023 for the control of weeds.
- b) Progress actions identified in the Wildlife Connections Plan 2018-2028.
- c) Optimise integrated conservation outcomes aligned with actions identified in fire management plans.

1.1.2 Provide clear guidelines on how Redland City Council will meet its biosecurity obligations, inform the Redlands Coast community and manage invasive plants, pest fish and pest animals under the Redlands Coast Biosecurity Plan 2018-2023.

- a) Minimise the introduction and expansion of invasive biosecurity matter.
- b) Promote awareness and education of biosecurity and pest management.
- c) Provide effective management systems for pest control and enforcement activities.
- d) Review the implementation of the Redlands Coast Biosecurity Action Plan 2018-2023 to assess success of the actions.

1.1.3 Geographically identify and provide priority actions for the management, enhancement and protection of core wildlife habitat and facilitate improved connection of wildlife corridors in alignment with the Wildlife Connections Plan 2018-2028.

- a) Improve corridor habitat by identifying strategic areas for native vegetation planting, threat management and extension programs in identified corridor gaps and pinch points.
- b) Reduce impacts on corridors by enhancing the buffer on freehold land, and providing support to landholders in creating buffers of native vegetation to reduce the risk of edge effects along priority corridors.
- c) Reduce impacts on corridors by reviewing conservation land acquisition priorities.

1.1.4 Conduct erosion and sediment control regulation to minimise environmental impacts from approved development activities.

- a) Respond to and investigate customer service requests for erosion and sediment control.
- b) Monitor compliance with development approvals for sediment and erosion control matters.

1.1.5 Continue to progress a program to plant one million native plants across Redlands Coast by 2026.

- a) Progress actions identified in the Wildlife Connections Plan 2018-2028.
- b) Progress actions under the Redlands Coast Biosecurity Plan 2018-2023 for the control of weeds.



1.2 Threatened species are maintained and protected, including the vulnerable koala species.

1.2.1 Implement management actions for a viable koala population, and conserve and manage suitable habitat, in accordance with the Redland City Council Koala Conservation Action Plan 2016-2021.

- a) Continue to collaborate with research bodies, government agencies and the Redlands Coast community to develop a robust understanding of koala population, health, ecology and movement to inform and strengthen koala conservation planning.
- b) Continue to support the creation of a connected, high quality network of koala habitats capable of supporting a long term, viable and sustainable population of koalas.
- c) Manage the impacts of threatening processes on koala populations by undertaking works to reduce koala mortality.
- d) Increase understanding, connection to, and participation in, koala conservation actions and behaviours with the community.

1.2.2 Enhance community education, awareness and involvement in environmental and wildlife management.

- a) Deliver a wildlife education program which includes endangered, threatened and iconic species.
- b) Deliver IndigiScapes environment engagement activities to align with environmental strategies and plans, and respond to the Redlands Coast community.

1.3 Community and private landholder stewardship of natural assets increases.

1.3.1 Achieve improved environmental outcomes through extension programs delivered in accordance with adopted environmental strategies and plans.

- a) Provide extension services with private land owners and the Redlands Coast community in accordance with identified priority areas.
- b) Facilitate the delivery of community bushcare programs in identified priority areas.

1.4 Visitors experience our natural assets through high standard facilities, trails, interpretation and low impact commercial ventures.

1.4.1 Enhance the visitor experience of natural assets across Redlands Coast.

- a) Undertake works to enhance the recreation values of all Redland City Council owned and managed conservation land.
- b) Expand and enhance park experiences and opportunities for visitors.



VISION OUTCOME

Green living

2

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.



Our Corporate Plan commitments

- Partner with the community in diverting and minimising waste.
- Continue to expand the pedestrian pathway and cycleway network.
- Advocate for improved access to innovative and high quality public transport services.
- Take a leadership role in the community and actively reduce Council's emissions and carbon footprint.
- Provide community education to encourage sustainable building design and alternative energy usage.
- Reduce the environmental impacts of Council's waste collection and resource recovery operations.

2.1 Council's policies and plans support ecologically sustainable development and respond to climate change issues.

2.1.1 Monitor Redland City Council's emissions and carbon footprint, and implement reduction strategies.

- a) Continue to maintain and improve Council's carbon and energy dashboard.
- b) Continue to investigate renewable energy opportunities on Council assets.
- c) Deliver information promoting sustainable choices to the Redlands Coast community.

2.2 Sustainable building design (for example, solar panels and water tanks) is supported through education and advocacy.

2.2.1 Provide educational opportunities to the Redlands Coast community.

- a) Deliver an online green living campaign incorporating sustainable elements and alternative energy usage.

2.3 Council's waste management plans address current and future needs, and include plans for closed landfills and regional collaboration.

2.3.1 Plan and deliver waste management services to meet current and future needs across Redlands Coast.

- a) Finalise and adopt a new waste plan to align with the new Queensland Government's Waste Management and Resource Recovery Strategy.
- b) Participate in regional collaboration activities including a report on the regional expression of interest for waste and recycling solutions.
- c) Continue to investigate leachate management and remediation options at the Judy Holt Park northern batter.

2.4 Council and the community actively recycle and reduce waste.

2.4.1 Provide kerbside recycling bins and encourage the Redlands Coast community to increase their recycling.

- a) Collect and process recycling materials from residents.
- b) Provide flexible bin menu options to the community.
- c) Operate waste transfer stations.



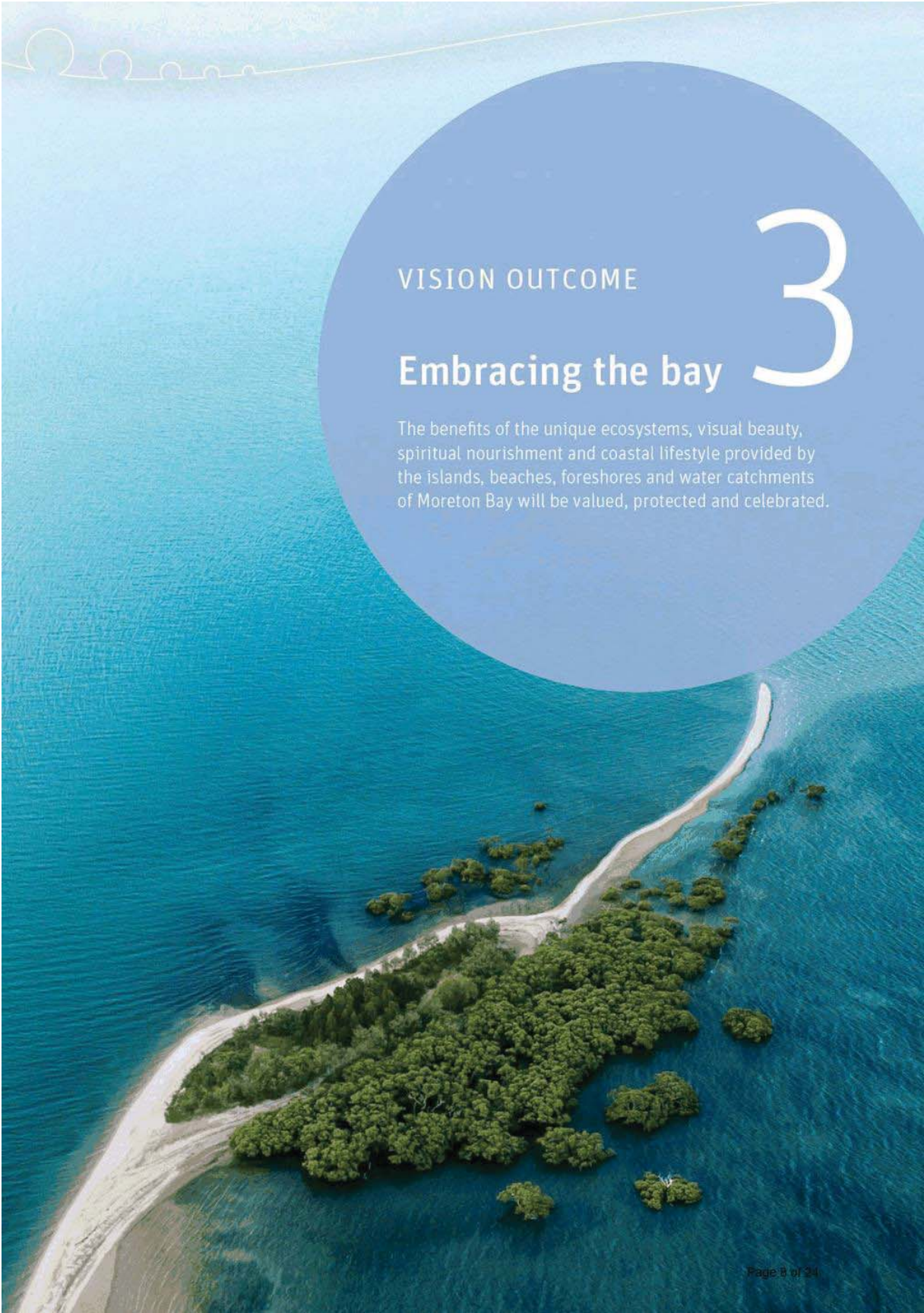
2.5 Transport planning reflects a desire to maximise economic, environmental and liveability outcomes through quality road design, public transport, pedestrian and cycling strategies.

2.5.1 Manage planning for transport initiatives and services, and advocate for public transport across Redlands Coast.

- a) Commence implementation of a travel behaviour campaign to encourage greater participation in alternative travel modes through the Active Travel Day and National Ride2Work Day.
- b) Commence development of a Redlands Coast Active Travel Plan.

2.5.2 Expand the footpath and cycleway network.

- a) Undertake expansion projects for pathways.
- b) Continue detailed design of the principal cycle network.
- c) Continue to plan, design and construct the Moreton Bay Cycleway within Redlands Coast.



VISION OUTCOME

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.

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Our Corporate Plan commitments

- Engage in research activities to protect and restore the values of the bay.
- Plan, provide and advocate for essential social infrastructure and appropriate development opportunities for the islands and foreshores.
- Review and finalise Council's Climate and Energy Action Plan.
- Improve access to the bay for environmentally sensitive recreation activities.
- Oversee the management of Redland City's Priority Development Areas.

3.1 Council collaborates with partners to understand, nurture and protect Moreton Bay's marine health and values.

3.1.1 Monitor and develop strategies aimed at identifying priority areas to inform decision making and improve aquatic environments.

- a) Finalise the Redlands Coast Bay and Creeks Plan.
- b) Continue to deliver the Lower Brisbane - Redlands Coastal Catchment Action Plan 2018-2021.
- c) Participate in relevant partnerships and networks that foster catchment management and improved water quality.
- d) Undertake catchment water quality monitoring.
- e) Monitor recreational water quality.

3.2 Communities on the islands and foreshores enjoy equitable access to development opportunities and community services.

3.2.1 Work with island communities to identify and understand community service issues and responses.

- a) Collaborate with government and community organisations to identify and attract funding, and investment opportunities for island communities.
- b) Advocate for expanded services on the Southern Moreton Bay Islands (SMBI) to meet the specific needs of the islands' ageing population and young people.
- c) Facilitate the development of a community governance and assurance model to support sustainable and seamless community service delivery on SMBI.

3.3 Our community is ready for and adapting to changing coastlines, storm tide and severe weather.

3.3.1 Continue to develop and implement the Redland City Council Coastal Adaptation Strategy.

- a) Continue to deliver the Coastal Hazards Adaptation Strategy.
- b) Continue to develop implementation plans for the Amity Point and Coochiemudlo Island shoreline erosion management plans.

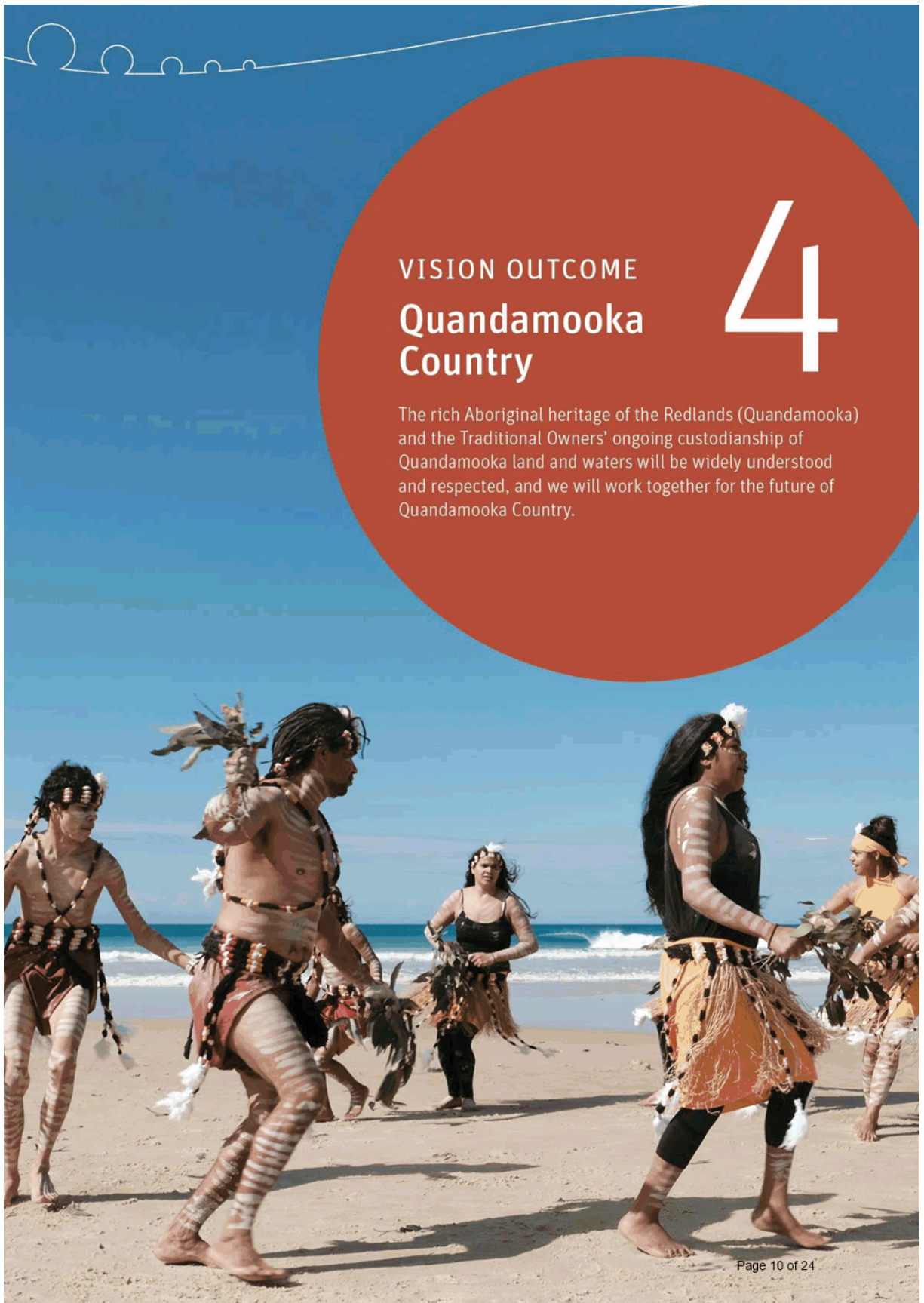
3.4 Redland City's residents and visitors can easily access the foreshore and use recreation infrastructure for boating and non-boating activities.

3.4.1 Improve access provisions to Moreton Bay.

- a) Progress towards a precinct management approach to planning for the delivery of Redland City Council's recreation marine infrastructure.

3.5 Priority Development Areas support equitable outcomes for island residents, such as access to transport and facilities.

This commitment is planned to be delivered under Outcome 6.6.



VISION OUTCOME
**Quandamooka
Country**

4

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.

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Our Corporate Plan commitments

- Acknowledge local Aboriginal people by formally recognising traditional owners in Council ceremonies and implementing culturally appropriate meeting protocols.
- Promote traditional knowledge and increase the profile of Aboriginal heritage through cultural tourism, events and communications activities.
- Monitor, liaise and support teams working to implement Council's commitments under the ILUA.
- Engage the traditional owners regarding economic development opportunities through the State Government's North Stradbroke Island Economic Transition Strategy and Redland City Economic Development Framework 2014-2041.

4.1 Council's organisational and staff capacity to deliver positive outcomes for Aboriginal communities, including the Quandamooka People, is improved through policy, cultural awareness training and cultural heritage training for elected members and Council staff.

4.1.1 Implement culturally appropriate protocols and promote traditional knowledge.

- a) Develop Redland City Council's Aboriginal and Torres Strait Islanders Community Guideline.
- b) Continue to implement actions in the Kanara Malara – One People 2019-2021: Internal Redland City Council Reconciliation Action Plan, that are relevant to internal stakeholders.
- c) Develop and continue to arrange cultural heritage and cultural awareness training for employees and elected members.
- d) Coordinate a forward program of consultation and engagement with the Quandamooka Yoolooburrabee Aboriginal Corporation that includes relationship development and specific Council projects on Quandamooka Country.

4.2 Council's and the community's respect and understanding of the Quandamooka Peoples' relationship with their traditional land and waters continue to improve.

4.2.1 Promote awareness and understanding of Quandamooka culture.

- a) Promote Quandamooka culture through Redland City Council channels including digital media, publications and events.

4.2.2 Promote Indigenous events and celebrate Quandamooka and Aboriginal and Torres Strait Islander culture.

- a) Engage and coordinate key internal and external stakeholders' involvement in the National Aborigines and Islanders Day Observance Committee (NAIDOC) and National Reconciliation Week.
- b) Promote cultural awareness to employees through NAIDOC week celebrations, the NAIDOC ambassador program, thank you events and discussions.
- c) Continue to implement actions in the Kanara Malara – One People 2019-2021: Internal Redland City Council Reconciliation Action Plan, that are relevant to external stakeholders.

4.3 Council continues to support and resource the delivery of commitments under the Indigenous Land Use Agreement (ILUA) with the Quandamooka People.

4.3.1 Support delivery of the Indigenous Land Use Agreement (ILUA) commitments.

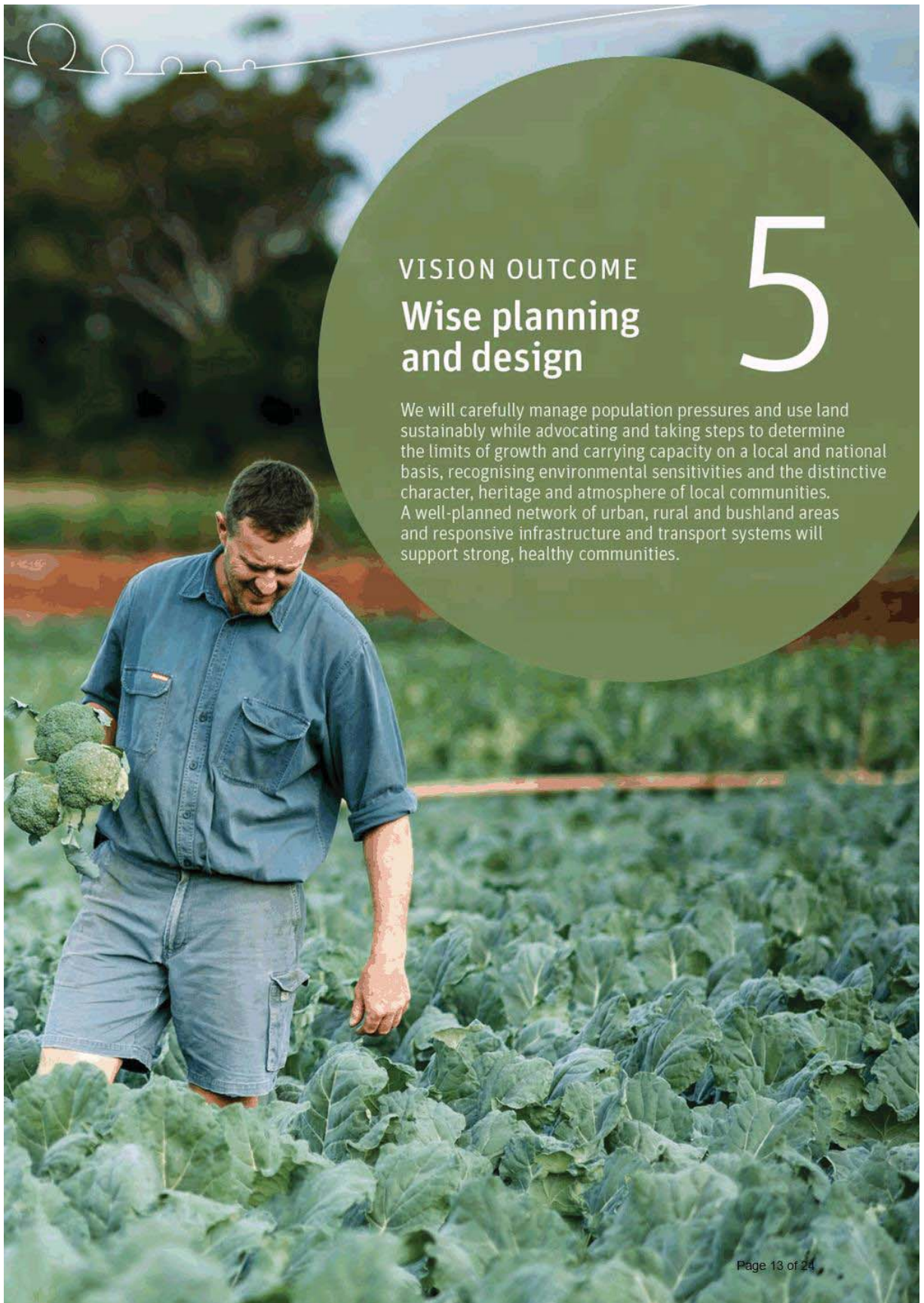
- a) Manage Redland City Council's commitments under the ILUA by coordinating with the ILUA Consultative Committee and the Protecting Sea, Land and Environment Committee.
- b) Monitor progress of the ILUA activities delivered by key internal stakeholders, and report to Council's Executive Leadership Team quarterly.
- c) Continue to work collaboratively with the Quandamooka Yoolooburrabee Aboriginal Corporation.



4.4 Council works with the Quandamooka Traditional Owners to help them achieve their goal of establishing North Stradbroke Island (Minjerribah) as a global eco-cultural tourism destination.

4.4.1 Contribute to the implementation of the Queensland Government's Minjerribah Futures transition program and the Redland City Economic Development Framework 2014-2041.

- a) Engage with the Quandamooka Yoolooburrabee Aboriginal Corporation regarding economic development opportunities.



VISION OUTCOME
**Wise planning
and design**

5

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.



Our Corporate Plan commitments

- Develop and implement a transport strategy for Redland City.
- Continue Council's ongoing program of centre activity planning, place-making and centre improvement strategies and undertake integrated master planning of Cleveland centre, including Cleveland Central Business District, Toondah Harbour Priority Development Area, Redlands Health and Wellbeing Precinct and employment precincts.
- Implement the new Redland City Plan including the new Local Government Infrastructure Plan.
- Review and simplify assessment processes to reduce development transaction times and costs.
- Collaborate regionally on growth management, including land use, transport and infrastructure planning, costing and delivery.

5.1 Growth and development in the City is sustainably managed through the adoption and implementation of the Redland City Plan and Local Government Infrastructure Plan.

5.1.1 Manage planning for transport initiatives and services across Redlands Coast.

- a) Commence development of an Active School Travel Program.
- b) Investigate the opportunity for a second deployment of autonomous vehicle trial on the mainland of Redlands Coast.

5.1.2 Ensure infrastructure necessary to support growth across Redlands Coast is provided through the development assessment process and capital works program.

- a) Liaise with relevant internal stakeholders to ensure Local Government Infrastructure Plan projects are appropriately recognised in the annual capital budget and 10 year capital program.

5.1.3 Develop a wastewater treatment plant strategy and master plan.

- a) Undertake capacity assessments for wastewater treatment plants in each catchment.
- b) Develop the long-term strategy.
- c) Undertake sampling to support the development of the strategy.

5.1.4 Develop solutions to upgrade the Capalaba Wastewater Treatment Plant.

- a) Review the recommended strategy from the options analysis.
- b) Finalise a comprehensive business case for budget adoption process.
- c) Procure concept design and technical specifications for the adopted option.

5.1.5 Finalise the Cleveland Centre Traffic and Transport Strategy.

- a) Submit the Strategy for endorsement.

5.1.6 Maintain the Redland City Plan to ensure it reflects best practice and is responsive to Redlands Coast community expectations.

- a) Manage a regular program of amendments.

5.2 Redland City's character and liveability are enhanced through a program of master planning, place-making and centre improvement strategies, including maximising opportunities through the catalyst Toondah Harbour Priority Development Area and Redlands Health and Wellness Precinct projects to build a strong and connected Cleveland.

5.2.1 Coordinate a place management program for key activity centres and contribute to master planning for precincts.

- a) Contribute to activating a legislative pathway for delivering the Redlands Health and Wellness Precinct Master Plan.
- b) Continue to finalise the Capalaba Place Master Plan and detailed design for revitalisation of the Capalaba Town Centre.
- c) Develop an approach for place management for Redlands Coast centres.



5.2 continued

5.2.2 Coordinate planning and guidance for future development and infrastructure delivery for local areas across Redlands Coast.

- a) Continue to progress the structure plan for the South West Victoria Point Local Plan.
- b) Continue investigations to inform preferred future use of land identified as the Southern Thornlands Potential Future Growth Area.
- c) Commence preparation of a framework to establish an ongoing local area/precinct planning program.
- d) Continue investigations to inform a roadmap for a long-term infrastructure needs plan for the Southern Moreton Bay Islands.

5.2.3 Identify and protect places of European heritage significance.

- a) Commence implementation of the Local European Heritage City Plan amendment package with supporting incentives.

5.2.4 Progress the Redlands Coast Adventure Sports Precinct Project.

- a) Confirm site selection.
- b) Undertake detailed master planning.
- c) Progress partnership opportunities for the Precinct delivery.
- d) Pursue a venue opportunity for the 2032 Olympic and Paralympic Games.

5.3 An effective and efficient development assessment process delivers quality development that is consistent with legislation, best practice and community expectations.

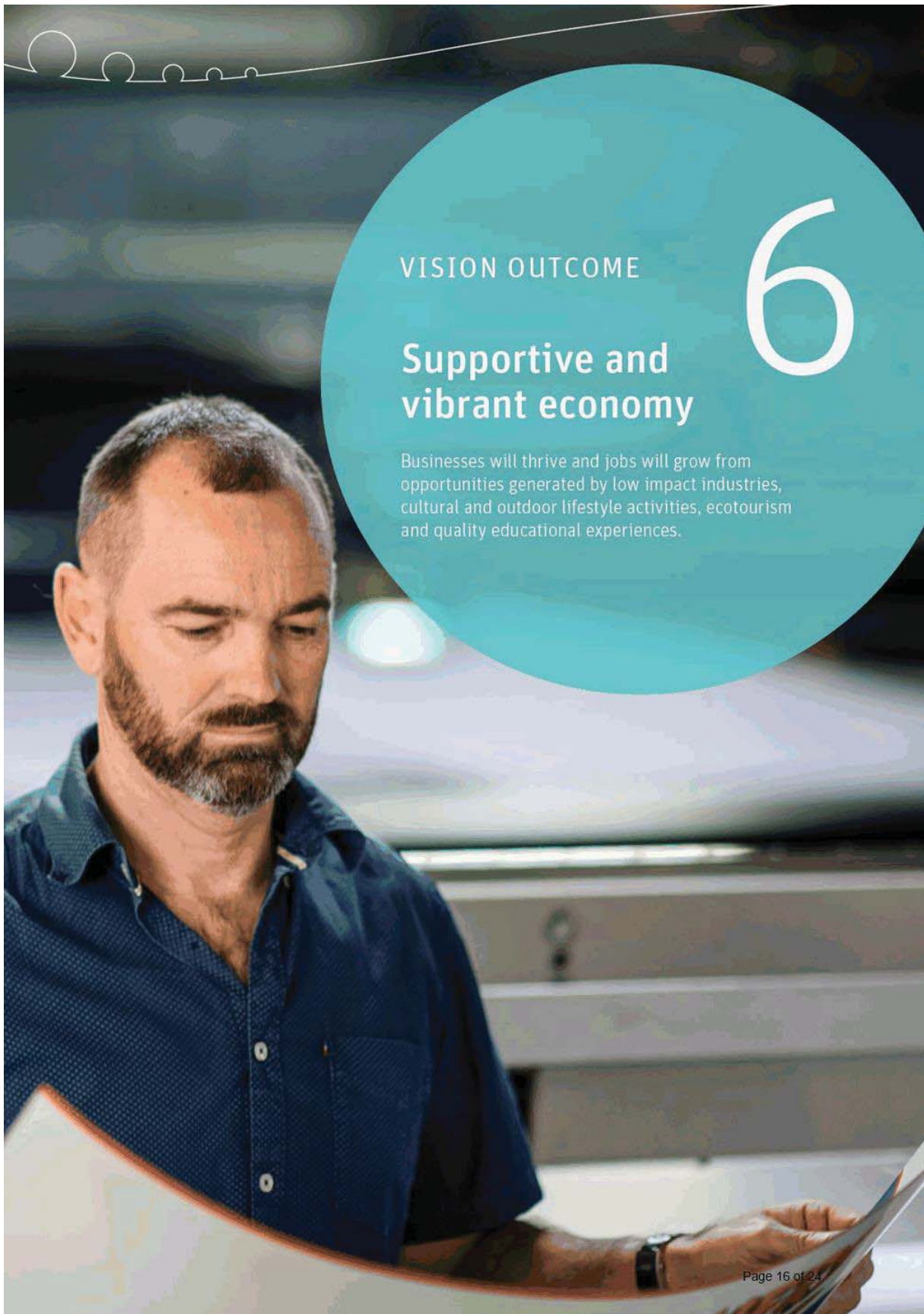
5.3.1 Maintain effective systems and processes that underpin quality and timely decision making for development applications.

- a) Amend systems and processes to ensure effective implementation of planning instruments.

5.4 Regional collaboration and targeted advocacy drives external funding for key infrastructure upgrades and enhanced community outcomes.

5.4.1 Contribute to implementation of a South East Queensland (SEQ) City Deal.

- a) Participate in regional collaboration initiatives and targeted advocacy, including participation in Council of Mayors SEQ advocacy and economic development working groups.
- b) Promote collaborative economic outcomes through the Regional Development Australia Logan & Redlands' initiatives.



VISION OUTCOME

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.

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Our Corporate Plan commitments

- Implement Redland City Tourism Strategy and Action Plan 2015-2020.
- Develop and implement a Smart Cities framework to promote innovation and connectivity in Redland City.
- Implement the Redland City Events Strategy and Action Plan 2017-2022.
- Identify and implement a new destination brand for the City that supports tourism, economic growth and city pride.
- Continue to work with Quandamooka Yoolooburrabee Aboriginal Corporation (QYAC), local business groups and relevant government agencies to deliver on priority issues.
- Identify opportunities to partner with the private sector to develop and commercialise sites and provide community infrastructure.
- Continue to support the Redlands Economic Development Advisory Board.
- Continue to develop and implement action plans identified in the Redland City Economic Development Framework 2014-2041.
- Continue to work with Economic Development Queensland and stakeholders to achieve environment and planning approvals and develop opportunities including mixed-use, medium residential, tourism and retail-based development, ferry terminals, marina, water transport services and improved public space.

6.1 Council supports infrastructure that encourages business and tourism growth.

6.1.1 Develop Redlands Coast Destination Management Plan 2021-2026.

- a) Develop a Redlands Coast Destination Management Plan 2021-2026 in collaboration with the local tourism industry and stakeholders.

6.1.2 Implement the Redlands Coast Smart and Connected Cities Strategy.

- a) Finalise and commence implementation of the Redlands Coast Smart and Connected Cities Strategy.
- b) Collaborate with industry stakeholders to identify opportunities for infrastructure to support smart cities initiatives.

6.2 Redland City delivers events, activities and performances that bring economic and social benefits to the community.

6.2.1 Deliver actions in the Redland City Events Strategy and Action Plan 2017-2022.

- a) Deliver a Redlands Coast Events Attraction prospectus.

6.2.2 Deliver events, activities and workshops that contribute to economic and social benefits for the Redlands Coast community.

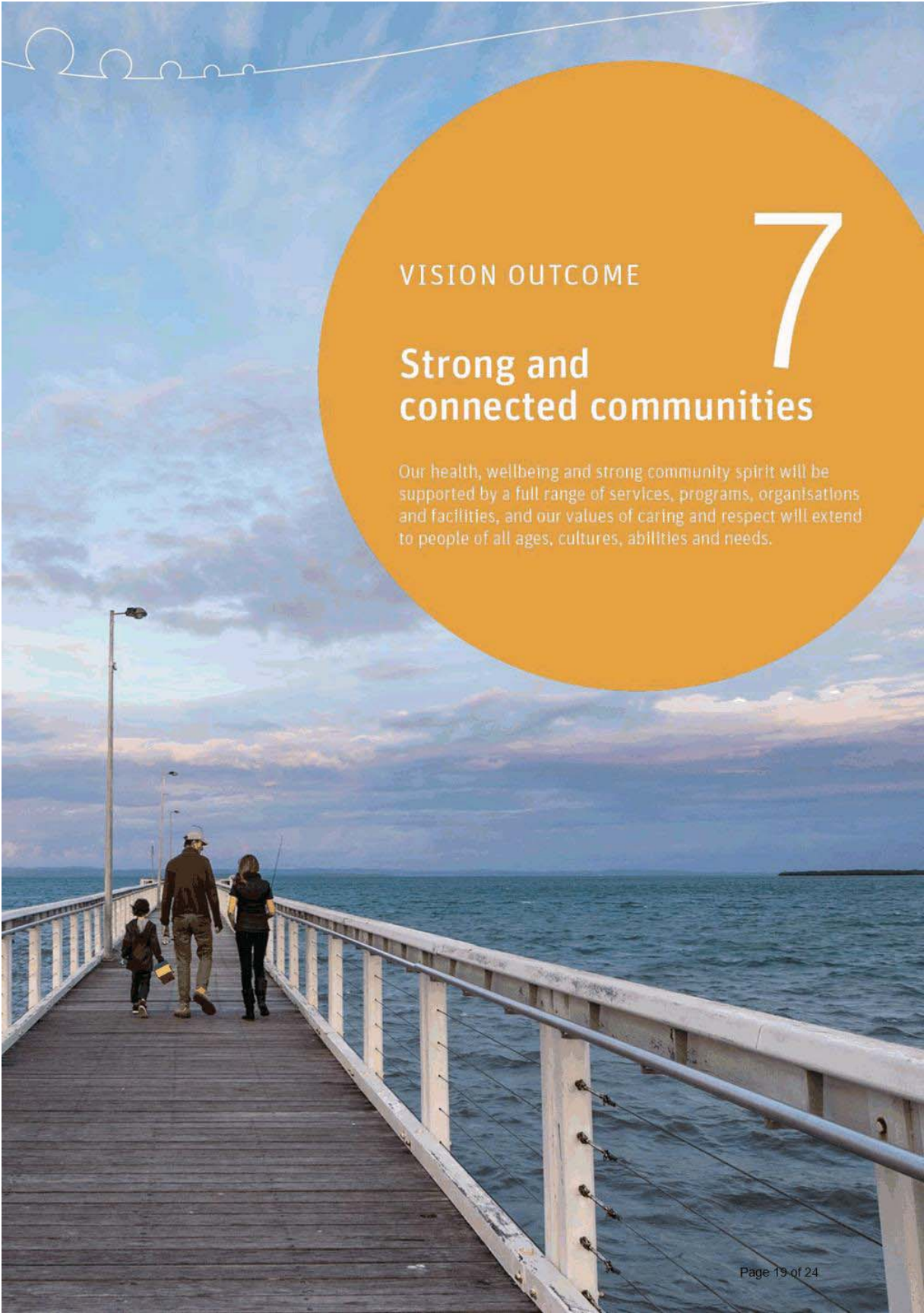
- a) Deliver business workshops to the Redlands Coast business sector.
- b) Deliver a Careers Expo for young people.
- c) Deliver a Health Care and Social Assistance Industry Summit.
- d) Deliver a Young Leaders Summit in partnership with the community.
- e) Sponsor community events and activities to celebrate Youth Week and Seniors Month.

6.2.3 Continue to roll-out the City's new destination brand, Redlands Coast - Naturally Wonderful.

- a) Promote the brand through integrated marketing channels.



- 6.3 Council's involvement in the State Government's North Stradbroke Island Economic Transition Committee supports and aligns with Council's strategic objectives, which help deliver long-term economic sustainability for North Stradbroke Island (Minjerribah).**
- 6.3.1 Coordinate Redland City Council's involvement in the implementation of the Queensland Government's Minjerribah Futures transition program.**
- a) Liaise with Queensland Government agencies and stakeholders regarding project implementation of the Minjerribah Futures transition program.
 - b) Participate in the Minjerribah Futures Reference Group.
- 6.4 Council receives a return on the community's investment in land to enhance economic and community outcomes.**
- 6.4.1 Identify and develop strategic opportunities for Redland City Council land holdings.**
- a) Manage Council's strategic land investment to ensure appropriate Redlands Coast community and economic outcomes are considered, including for end uses.
- 6.5 Growth in key sectors identified in Council's Economic Development Framework is supported through the development and implementation of action plans by the Industry Economic Development Advisory Board.**
- 6.5.1 Provide secretariat support for the Redland City Economic Development Advisory Board (EDAB).**
- a) Coordinate board meetings.
 - b) Prepare a report to update Redland City Council following each board meeting.
 - c) Develop the EDAB Annual Report.
- 6.5.2 Deliver industry-enabling action plans and a targeted investment attraction strategy.**
- a) Continue to implement the Redland City Education and Training Industry Sector Plan 2018-2023.
 - b) Continue to implement the Redland City Health Care and Social Assistance Industry Sector Plan 2018-2023.
 - c) Continue to implement the Redland City Rural Enterprises Industry Sector Plan 2019-2024.
 - d) Continue to develop a Manufacturing Industry Sector Plan.
 - e) Continue to develop an Investment Attraction Plan.
- 6.5.3 Review Redland City Council's economic recovery response to COVID-19.**
- a) Continue to monitor the impact of COVID-19 on key industry sectors.
 - b) Deliver a program of assistance to business, to support economic recovery.
- 6.6 Development will be facilitated specifically in the Toondah Harbour Priority Development Area (PDA) and the Weinam Creek PDA with a focus on economic growth.**
- 6.6.1 Facilitate the Toondah Harbour Priority Development Area (PDA) in partnership with Economic Development Queensland.**
- a) Manage Redland City Council's interests in accordance with the PDA Development Agreement.
- 6.6.2 Facilitate the development of the Weinam Creek Priority Development Area (PDA) in partnership with Economic Development Queensland.**
- a) Finalise a revised master plan for the Weinam Creek PDA and manage progress of the development.





Our Corporate Plan commitments

- Undertake planning for sports land and facilities to meet the future growth needs of the City.
- Develop a volunteering policy, corporate process and guidelines to better support volunteers.
- Continue to implement an ongoing arts program that recognises, displays and develops cultural diversity in the Redlands.
- Support community groups, including the arts, cultural, sport and recreation groups, through advocacy and by helping them to identify and secure funding streams and develop skills including networking, governance, engaging volunteers and business management.
- Continue to foster community resilience and coordinate the community's response to disaster events.

7.1 Festivals, events and activities bring together and support greater connectivity between cross-sections of the community.

7.1.1 Celebrate the cultural life of Redlands Coast.

- a) Continue to develop new initiatives, encourage new audiences and promote a unique identity for the Redlands Coast community.
- b) Continue to provide interpretative spaces and experiences to cater for the interests of families, young people and the wider community, which are accessible to people of all ages and abilities.

7.2 Council maximises community benefit from the use of its parklands and facilities by improving access to, and the quality and shared use of, public spaces and facilities by groups for sporting, recreational and community activities.

7.2.1 Plan, provide and advocate for essential social infrastructure for Redlands Coast community activities.

- a) Continue to develop the Stronger Communities Strategy.
- b) Commence development of Stronger Communities Action Plans.
- c) Finalise and commence implementation of the Age Friendly City Plan.
- d) Continue to investigate opportunities for new multi-purpose community facilities.
- e) Continue to investigate opportunities to optimise Redland City Council's community facilities.

7.2.2 Improve sport and recreation club sustainability and strategic planning.

- a) Establish partnerships with Queensland sporting organisations or peak bodies to achieve mutually beneficial outcomes focussed on facility development, club sustainability and participation strategy.
- b) Conduct club networking sessions for clubs to share knowledge, discuss challenges and outline sport specific initiatives and successes.

7.2.3 Plan for effective sport and recreation across Redlands Coast.

- a) Continue to develop the Redlands Coast Regional Sport and Recreation Precinct at Heinemann Road, Redland Bay.
- b) Develop an implementation action plan including planning for the optimisation of existing facilities, and planning for sport and recreation across Redlands Coast.

7.2.4 Plan for future uses of the Birkdale land and Willard's Farm sites.

- a) Continue planning to develop a vision for the Birkdale land site.
- b) Continue planning to develop a future use statement for Willard's Farm.

7.3 Council's assessment of community issues and needs provides timely opportunities to pursue grants and partnerships that realise long-term benefits.

7.3.1 Deliver Redland City Council's Community Grants and Sponsorship Program.

- a) Continue to deliver and refine Council's Community Grants and Sponsorship Program to ensure grant investment outcomes are achieved for the Redlands Coast community.



7.3 continued

7.3.2 Activate and engage the Redlands Coast community through programs and partnerships, to encourage reading and all forms of literacy as part of the implementation of the Library Services Strategy 2017-2022.

- a) Deliver Queensland Government funded First 5 Forever Program to support early literacy for children aged 0-5 years.
- b) Deliver libraries' volunteer Adult Literacy Program to provide free assistance to adults to improve literacy skills.
- c) Deliver a range of library programs and events to promote reading and encourage development of literacy skills.

7.4 Council supports volunteerism and participation in civic projects through clear and supportive Council processes to reduce red-tape, and engage and recruit volunteers for Council projects.

7.4.1 Continue to review volunteer engagement in Redland City Council.

- a) Provide options to the Executive Leadership Team for the future management of volunteers.

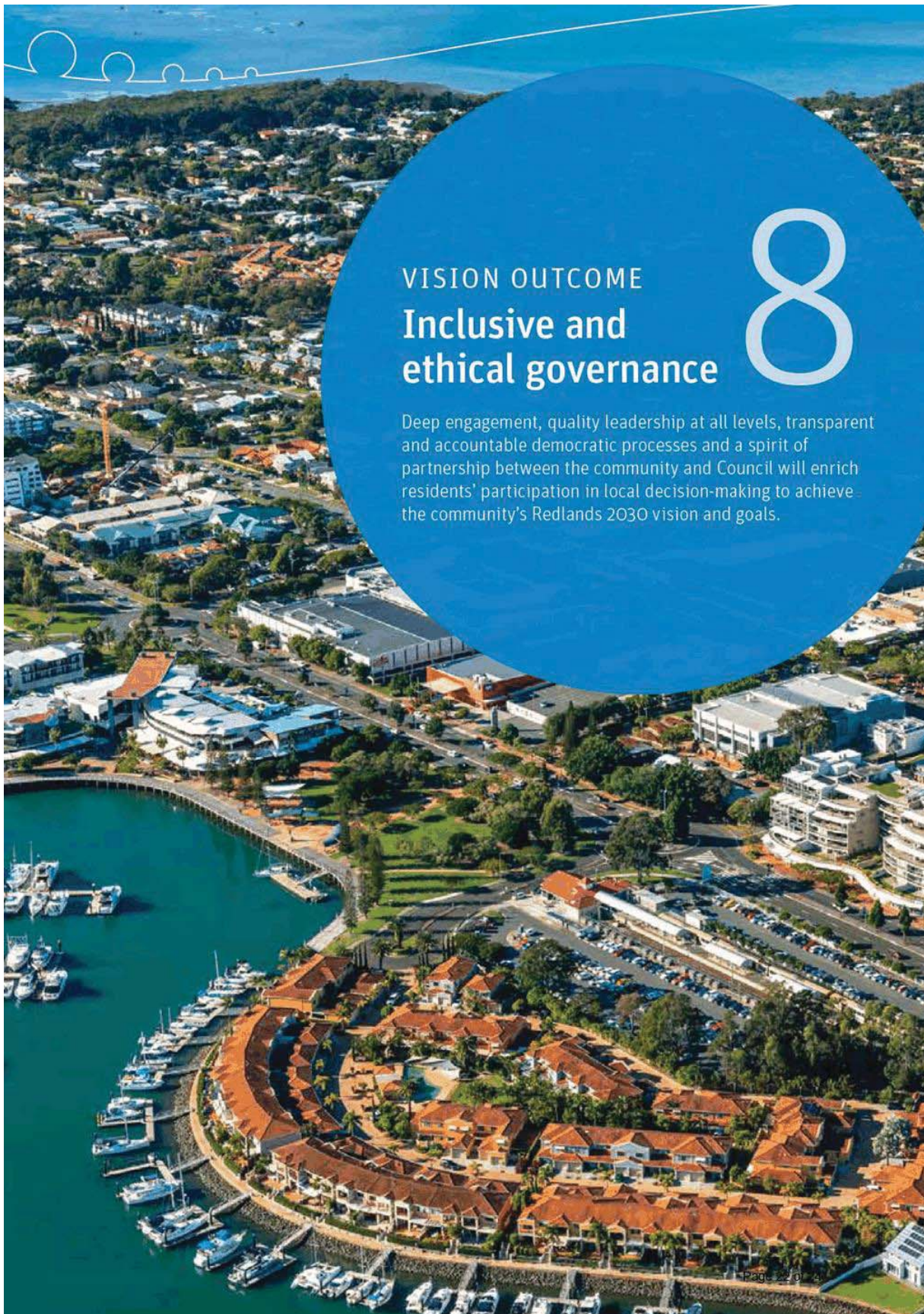
7.5 The community's preparedness for disasters is improved through community education, training and strong partnerships between Council and other agencies.

7.5.1 Build disaster resilience.

- a) Review and update the Redland City Disaster Management Plan.
- b) Build Redlands Coast community resilience through education and engagement.
- c) Ensure staff preparedness through disaster management training and exercises.
- d) Where practical, incorporate initiatives that improve Council's disaster preparedness, response and recovery through the Business Continuity Plan.

7.5.2 Review Redland City Council's community recovery response to COVID-19.

- a) Continue to monitor the impact of COVID-19 on the Redlands Coast community.
- b) Deliver a program of assistance to support community recovery.





Our Corporate Plan commitments

- Implement Council's Information Management Strategy.
- Implement, monitor and report on progress of the Corporate Plan.
- Continue to strengthen our asset and service management to ensure the efficient and effective delivery of value to our community.
- Ensure Council's portfolio of projects is prioritised and managed to deliver strategic objectives whilst maintaining financial sustainability.
- Support employees by providing clear direction and extensive training, including the use of new technology.
- Continue to provide opportunities for the community to actively and meaningfully participate in Council's decision making.

8.1 Council's Information Management Strategy and technology systems are engineered to increase efficiency and provide excellent customer service outcomes.

8.1.1 Build on Redland City Council's software digital transformation.

- a) Continue to implement Council's corporate performance management system to enhance strategic reporting.
- b) Continue to transition the financial system to cloud ready software as a service.
- c) Create a cloud roadmap for Council.
- d) Progress fibre connectivity for Redlands Coast.

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.

8.2.1 Improve Redland City Council asset management.

- a) Continue to implement the Strategic Asset Management Plan 2019-2029.
- b) Develop processes and mechanisms to continuously improve decision making in asset management.
- c) Enhance 10 year capital planning to ensure accuracy and long-term financial sustainability.

8.3 Implementation of the Corporate Plan is well coordinated across Council and through a delivery mechanism that provides clear line of sight, accountability and performance measurement for all employees.

8.3.1 Develop and implement a new corporate plan.

- a) Engage the Councillors and the Redlands Coast community on a new corporate plan.
- b) Develop the new Corporate Plan 2021-2026.
- c) Undertake activities to implement and monitor the new Corporate Plan.

8.3.2 Improve strategic alignment and delivery.¹

- a) Develop processes and mechanisms to implement strategic service planning.
- b) Improve the alignment, quality and efficiency of corporate performance reporting.

8.3.3 Improve alignment between individual and Redland City Council performance.

- a) Continue to promote MyGoals conversations that align individual contribution with Council objectives through upskilling managers on coaching conversations.

¹ 8.3.2 This strategic planning for infrastructure initiative was funded in 2019 under the Maturing the Infrastructure Pipeline Program, administered by the Department of State Development, Manufacturing, Infrastructure and Planning.



8.3 continued

8.3.4 Deliver the Procurement Transformation Program.

- a) Implement strategic contracting procedures including a forward contracting plan and the Corporate Procurement Policy and Procurement Manual.
- b) Implement procurement activities for systems, people capability, governance and leadership.

8.3.5 Prioritise, define and manage Redland City Council's portfolio of projects.

- a) Review and implement the capital portfolio prioritisation model, ensuring alignment with, and assessment against affordability and portfolio deliverability criteria.
- b) Work in partnership with key stakeholders to define, develop and deliver the portfolio.
- c) Continue to mature portfolio management and delivery through performance evaluation, lessons learned, and implementing improvements to portfolio planning, processes, tools and capabilities.

8.4 A continuous improvement focus underpins the organisation, creating a supportive environment for ideas and positive, well-managed change that enhance internal and external outcomes.

8.4.1 Continue to build a diverse and inclusive culture that enables cooperation, innovation and change to enhance outcomes.

- a) Embed Redland City Council's diversity and inclusion training plan to create awareness and understanding of diversity within Council.

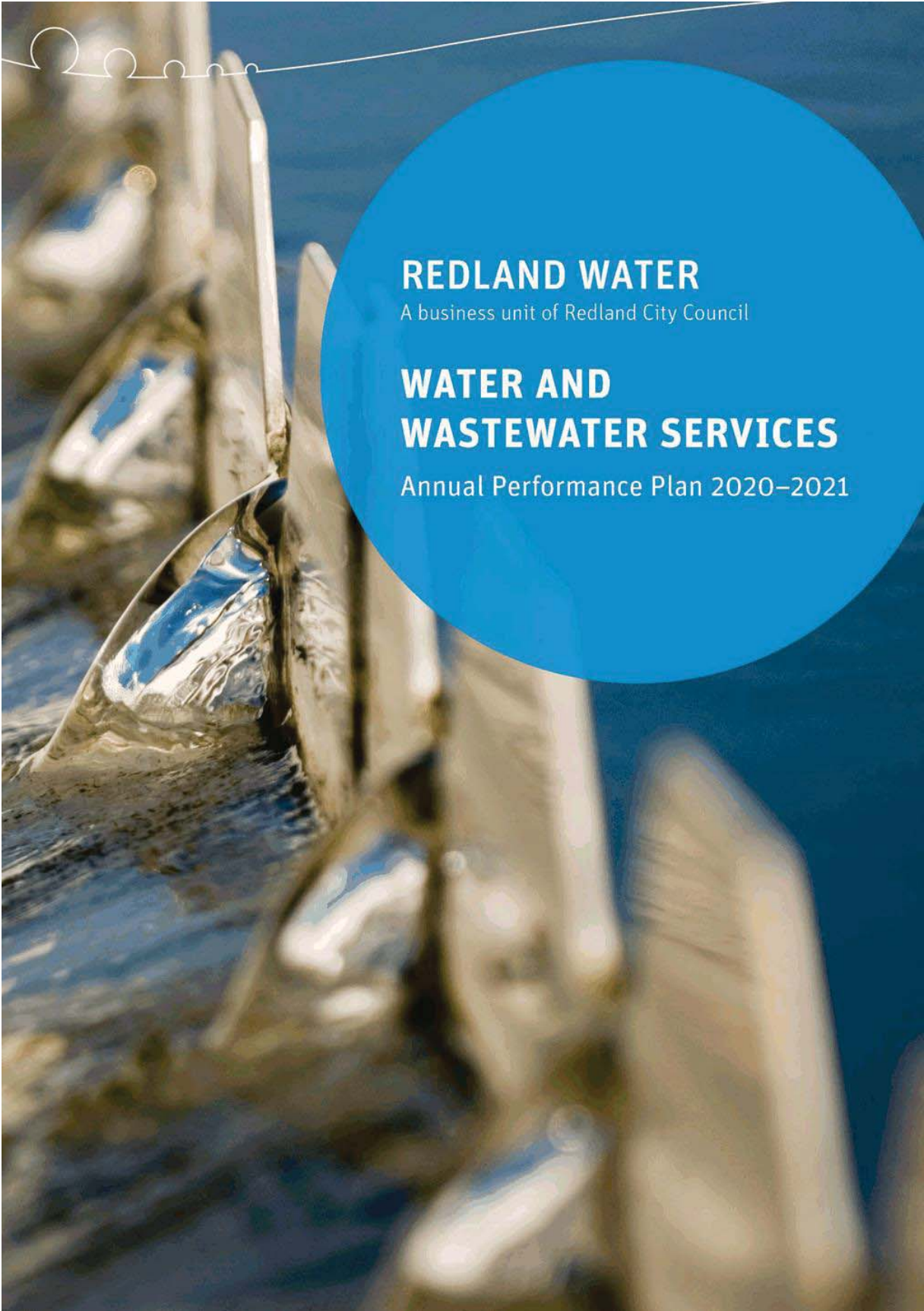
8.4.2 Support and enable improvement and innovation.

- a) Implement a benefits framework to facilitate the capture and re-investment of benefits from improvement and innovation initiatives across Redland City Council.
- b) Support an internal smart cities approach through the provision of tools and capability development.

8.5 Council uses meaningful tools to engage with the community on diverse issues so that the community is well informed and can contribute to decision making.

8.5.1 Conduct community engagement on a diverse range of issues.

- a) Use a range of tools to inform the Redlands Coast community about Redland City Council programs and initiatives, and seek community views on a range of issues.



Redland Water – Annual Performance Plan 2020/2021

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1 Introduction

Redland Water is a commercial business unit (CBU) of Redland City Council (Council), as required under section 92AJ of the *South-East Queensland Water (Distribution and Retail Restructuring) Act 2009*.

The *Local Government Act 2009* (the *Act*) and the *Local Government Regulation 2012* (the *Regulation*) govern the operation of business units run by local governments.

Section 45 of the *Act* states:

A local government's annual report for each financial year must –

- (a) contain a list of all the business activities that the local government conducted during the financial year
- (b) identify the business activities that are significant business activities
- (c) state whether or not the competitive neutrality principle was applied to the significant business activities, and if the principle was not applied, the reason why it was not applied
- (d) state whether any of the significant business activities were not conducted in the preceding financial year, i.e. whether there are any new significant business activities.

Section 19 of the *Regulation* states the thresholds for the 2020-2021 financial year as follows:

- for water and sewerage combined activities - the threshold is 10,000 or more premises being connected to a water service as at 30 June of the financial year ending immediately before the current financial year and
- for any other business activity - \$9.7m.

Section 175 of the *Regulation* states:

- 1) The annual operational plan for a local government must:
 - (a) be consistent with its annual budget
 - (b) state how the local government will:
 - (i) progress the implementation of the 5-year corporate plan during the period of the annual operational plan
 - (ii) manage operational risks
 - (c) include an annual performance plan for each commercial business unit of the local government.
- 2) An annual performance plan for a commercial business unit is a document stating the following for the financial year, the:
 - (a) unit's objectives
 - (b) nature and extent of the significant business activity the unit is to conduct
 - (c) unit's financial and non-financial performance targets
 - (d) nature and extent of the community service obligations the unit must perform
 - (e) cost of, and funding for, the community service obligations
 - (f) unit's notional capital structure, and treatment of surpluses
 - (g) unit's proposed major investments
 - (h) unit's outstanding, and proposed, borrowings
 - (i) unit's policy on the level and quality of service consumers can expect
 - (j) delegations necessary to allow the unit to exercise autonomy in its commercial activities
 - (k) type of information that the unit's reports to the local government must contain.
- 3) A local government may omit information from the copies of the annual performance plan made available to the public if:
 - (a) the information is of a commercially sensitive nature to the commercial business unit
 - (b) the information is given to each of the local government's councillors.
Note – See also section 171 (Use of information by councillors) of the Act.
- 4) The local government may change an annual performance plan for a commercial business unit at any time before the end of the financial year.

The *Regulation* also requires the CBU's performance to be monitored by the local government against performance targets mentioned in the Annual Performance Plan (APP).

2 Key principles of a commercial business unit

The APP supports the key principles of commercialisation as detailed in section 28 of the *Regulation*, which are:

- (a) clarity of objectives
- (b) management autonomy and authority
- (c) accountability for performance
- (d) competitive neutrality.

3 Redland City Council vision

"Forward thinking, engaged and focused on enriching community lifestyles".

1. Redland Water vision, objectives and functions

a. Business focus

i. Vision

1. To be recognised as a professional water management business that continually improves and adapts our service to customers in support of Council's vision and objectives for the city.

ii. Mission

1. To meet or exceed agreed standards of water and wastewater services while managing the business for long-term success.

iii. Key drivers

1. The key business drivers are:
 2. customer service
 3. business efficiency
 4. environmental sustainability
 5. pricing arrangements that reflect true costs, full cost recovery and regulatory requirements
 6. competitiveness
 7. the provision of a safe working environment.

4 Roles of each party

4.1 Redland City Council's role

- owner of business
- specifies levels of service
- customer of Redland Water.

4.2 Redland Water's role

- Service provider for planning and operation of assets
- Customer of Council
- Owner of water and wastewater assets.

5 Undertakings by the parties

5.1 Redland City Council

Council has delegated management autonomy to Redland Water's management team for:

- entering into contracts in the name of the business unit as a commercial business of Council in line with Council delegations
- completing approved programs in accordance with Council's budget, operational and corporate plans as well as Redland Water's performance plan

 Redland Water – Annual Performance Plan 2020/2021

- promoting and presenting Redland Water to the Redlands Coast community as a professional commercial business by undertaking educational, promotional and customer activities
- developing and implementing budgets and long-term pricing models and financial plans.

Council will compensate Redland Water the cost of providing any community service obligations (CSOs) in line with section 24 of the *Regulation*. These will be reviewed on an annual basis as part of the performance plan and the budget development process.

Council will buy water and wastewater services from Redland Water under the same terms and conditions as customers.

Council will operate in accordance with various policies and the Corporate Plan 2018-2023.

5.2 Redland Water

Redland Water will:

- provide water and wastewater operations
- conduct its business and operations in compliance with the requirements of the *Environmental Protection (Water) Policy 2009* of the *Environmental Protection Act 1994*, the *South-East Queensland Water (Distribution and Retail Restructuring) Regulation 2010* of the *South-East Queensland Water (Distribution and Retail Restructuring) Act 2009*, the *Local Government Act 2009*, the *Water Act 2000*, the *Water Supply (Safety and Reliability) Regulation 2011* of the *Water Supply (Safety and Reliability) Act 2008*, the *Local Government Regulation 2012* and other relevant acts and regulations
- operate within National Competition Policy (NCP) guidelines and deliver an annual net return to Council as detailed in this Annual Performance Plan
- adopt the principles of ecologically sustainable development
- plan for, build, operate and maintain assets to ensure nominated service levels are maintained
- commit to the overall Council vision of operating within a best value framework - value for money will be superior to lowest pricing
- use Council's full range of corporate services by entering into service level agreements (SLAs) with Council
- implement the Netserv Plan
- provide monthly reports on its financial and non-financial performance
- show due diligence in immediately reporting any serious non-compliances or incidents to Council
- pursue and undertake private works on a full cost plus profit basis provided the works fall within the scope, skill and competencies of assigned staff and contractors. Financial risk of Council must be considered when undertaking significant private works projects.

6 Redland City Council Corporate Plan

To deliver on Council's Corporate Plan 2018-2023, Redland Water will:

- supply healthy water in an ecologically sustainable manner by planning, designing, constructing, operating and maintaining a high quality water distribution system
- process wastewater in an ecologically sustainable manner by planning, designing, constructing, operating and maintaining a system for the collection, treatment and disposal of wastewater and biosolids.

7 Redland Water's strategies for achieving objectives

Redland Water will strive to show high levels of performance in the following areas in achieving the objectives:

- quality products and service
- customer services including timely response to complaints and requests
- environmental and safety standards.

Other initiatives that will be undertaken to support the objectives are:

- improving the value of the business and meeting Council's capital structure and net return targets
- managing costs to improve value to customers
- strengthening demand management to meet the south-east Queensland (SEQ) regional targets for per capita water consumption

- monitoring and reporting on key financial and non-financial performance indicators
- meeting the objectives of the Council of Australian Governments (COAG) and NCP reforms.

8 Redland Water services

Chapter 3A Part 2 of the *South-East Queensland Water (Distribution and Retail Restructuring) Act 2009* states that, from the end of June 2012, Redland Water, as a commercialised business unit of Council, will be a service provider subject to the *Water Supply (Safety and Reliability) Act 2008*.

Chapter 2 Part 3 Division 2 of the *Water Supply (Safety and Reliability) Act 2008* provides Redland Water with the general power of a service provider to operate water and wastewater services within the Council area with current service delivery areas.

The nature and scope of Redland Water's main activities and undertakings are:

8.1 Water supply service

Redland Water's undertaking for water supply will include the planning, construction, operation and maintenance of the following assets:

- reticulation network
- trunk mains
- services
- meters
- hydrants
- pump stations
- reservoirs
- water boosters

8.2 Wastewater service

Redland Water's undertaking for wastewater supply will include the planning, construction, operation and maintenance of the following assets:

- wastewater treatment plants (WWTPs)
- pump stations
- pressure mains
- reticulation network
- maintenance holes
- effluent mains
- developing recycled water opportunities
- irrigation and reuse systems
- the provision of trade waste services

9 Reporting

9.1 Reporting structure

In line with the key principles of commercialisation in section 28(b)(ii) of the *Local Government Regulation 2012*, Redland Water has autonomy in its day-to-day operations.

The reporting structure is such that Council's General Manager Infrastructure and Operations reports to the Chief Executive Officer (CEO) regarding Redland Water.

9.2 Reporting

Redland Water will provide the following reports:

Monthly:

- monthly key performance indicators (KPIs) as shown in the attached Redland Water scorecard indicators – 2020-2021
- standard set of financial reports
- wastewater treatment plant (WWTP) performance

Yearly:

- yearly KPIs as shown in the attached Redland Water scorecard indicators – 2020-2021;
- statement of financial performance
- statement of financial position
- annual budget as part of corporate process

10 Meeting our customers' needs

10.1 Customer service standards

Water and wastewater

Section 115 of the *Water Supply (Safety & Reliability) Act 2008* requires service providers to prepare a customer service standard (CSS) for its water and wastewater services. It also requires the service provider to clearly state the level of service to be provided to customers, the process for service connection, billing, metering, accounting, customer consulting, complaints and dispute resolution.

The CSS also contains any other matters as mentioned in the Customer, Water and Wastewater Code issued by the Department of Natural Resources Mines and Energy (DNRME). It is reviewed annually and customers are advised of significant changes.

A copy of Redland Water's CSS is available on Council's website or from Council's customer service centres.

For 2020-2021 CSS, Redland Water will make every effort to:

Water

- respond to discoloured water complaints within four hours
- make sure at least 98% of properties, when tested, have a minimum 22 metres static head and flow to the atmosphere of at least 30 litres a minute at the meter
- improve inadequate water pressure and flow within 28 working days of a test for water services otherwise we will advise of actions required
- make sure there are no more than 12 water quality incidents per month caused by the distribution network
- respond to general requests within five working days
- respond to loss of supply within one hour on mainland
- restore 97% of mainland interruptions caused by disruptions in the distribution network within five hours
- make sure there are no more than eight water main breaks and leaks per month for every 100 kilometres within the distribution network
- connect new water services for mainland standard connections within 20 working days of the application payment

Wastewater

- restore service to customers within five hours following a mainland incident
- respond to 90% of mainland wastewater blockages or overflows within one hour
- make sure there are no more than seven dry weather overflows each month
- respond to reports of odour on the mainland within five hours
- make sure there are no more than three odour complaints per month
- respond to general requests within five working days

10.2 Customer advice

Redland Water will provide a range of information relating to service advice, accounts and charges on request.

Redland Water will make available information to customers through the use of fact sheets, Redland Water's internet pages and community education programs.

The CSS for water and wastewater also contains useful advice on sustainable water supply and a

complaints resolution process for dealing with customer requests and concerns.

10.3 Seeking feedback from our customers and community

Redland Water will collect community feedback information and participate in community consultations. Feedback from surveys and consultation will be used to gauge acceptance of service levels. This mechanism is seen by the CBU as a valuable input into improving services delivery.

Customer feedback may be collected through some or all of the following forms:

- recording unsolicited complaints and comments
- management or staff attendance at community consultation sessions
- formal surveys by a third party consultant or formal surveys by in-house staff.

11 Planning for the future

11.1 Financial planning

- Redland Water will review its financial model on a yearly basis.
- The financial model will be for a period of no less than 10 years.
- Redland Water's budget will be formulated on an annual basis and reviewed during the financial year in accordance with the timeframes set by Council, the anticipated capital structure and Council's net return expectations.

11.2 Assets

Redland Water will optimise assets and strive for best value of operations by:

- regularly assessing assets and development of planning reports
- implementing and improving preventative maintenance programs
- enhancing asset condition ratings and information
- timely updating of asset databases
- improving data for calculation of valuations
- considering contemporary valuation methodologies in accordance with effective NCP pricing principles
- updating and actioning an Asset Service Management Plan (ASMP)
- considering the risk of possible obsolescence when evaluating use of advancing technology

11.3 Employment and training plan

Redland Water will make sure the intellectual property of the CBU is retained and operational processes are maintained in perpetuity by implementing the Human Resource Management Policy (POL-2127) which will:

- recognise the need for succession planning
- adopt the staff performance appraisal process
- adopt Council's policy on remuneration packages for staff
- undertake staff training programs based on legislative requirements and a skills gap analysis.

11.4 Financial risk

Redland Water will adopt strategies to minimise financial risk by:

- effective planning, continually reviewing and refining the costing and quotation of jobs
- following a structured but flexible process for quotation and tendering in line with corporate processes and sound contracting principles
- maximising the use of grants and/or subsidies for works
- ensuring appropriate levels of headworks payments are collected from developers and property owners where applicable
- adopting Council's key financial policies to ensure healthy cash flow capabilities in the long term, in supporting the continuation of existing service levels and planning to cater for growth across the city
- ensuring developer contributions are transferred to reserves where appropriate
- holding an appropriate level of insurance cover

- monitoring the sundry debtors to ensure revenues are maximised.

12 Revenue

Revenues are collected by Council and transferred to Redland Water for all services it provides.

12.1 Collection of charges

Redland Water's water and wastewater charges will be integrated on Council rate notices. All outstanding charges will appear in Redland Water's balance sheets.

12.2 Collection of fees, charges and miscellaneous incomes

Revenues for fees and charges will be collected in the following manner:

- prepayment for works associated with developments, new properties or alterations to infrastructure; and
- revenue for other works including trade waste fees will be by invoice with a 30-day payment period.

12.3 Community service obligations (CSOs)

CSO payments will be made by Council for services supplied for less than full cost price in accordance with Council pricing, Council policy or Council operations. A summary of the CSOs will be provided in Council's annual report in accordance with the *Local Government Regulation 2012*.

CSOs may include:

- concessions provided to sporting bodies or clubs
- concessions, remissions or rebates for specific persons stated in a policy
- any non-commercially driven concession or remission provided by resolution of Council
- community services
- special audits and assessments outside commercial requirements.

CSOs for Council 2020-2021 are:

Job Name	Description of the nature of the CSO	Budget Year 2020-2021 \$000
Water concession not for profit	Reduced charges for water for charities and not for profit organisations	94
Wastewater concession not for profit	Reduced charges for wastewater for charities and not for profit organisations	293
		387

12.4 Measurement of water consumptions

All water supplied will be measured through a water meter (including consumption through fire hydrants and water filling stations). Water meters will be read four times per annum and water meters upgraded as part of a progressive replacement program.

Connection to the water network using a hydrant standpipe will be limited to fire purposes only or exceptional circumstances approved by Redland Water. The cost of water taken from the network will be charged as per Council's fees and charges schedule. A bond and hire fee will be applied to any approved metered hydrant standpipe issued by Redland Water. Recycled water will be provided via designated recycled water filling stations only.

13 Financial Structure

Redland Water shows as a separate unit within Council's financial ledgers.

A separate accounts payable and receivable ledger will operate within Council's financial system to allow for easy identification of payments.

13.1 Capital structure

The consolidated capital structure of the CBU will comprise community equity to the value of assets less liabilities.

Redland Water— Annual Performance Plan 2020/2021

The 10-year Debt to Debt + Equity level shall be in the range of 35-55%, currently the planned level for 2020-2021 shall be 37.4%

13.2 Physical assets

In accordance with the initial CBU establishment plan, the capital structure of Redland Water will include all current and non-current assets and liabilities and equity shown in the financial statements.

13.3 Monetary assets

All current assets as recorded in Redland Water including reserves, debtors and prepayments are to be managed by the CBU.

13.4 Investment

Council's financial services section will invest all excess cash held by Redland Water at the best possible interest rate.

13.5 Cash balances

The cash balances shall be held at a level that equates to 3-4 months annualised average operational costs.

13.6 Loans

The CBU will use debt to fund large infrastructure projects associated with the generation of revenue in line with corporate guidelines and direction from Council's Executive Leadership Team direction.

13.7 Subsidy

Redland Water will optimise the use of available grants and subsidies by managing the forward planning of future works programs.

13.8 Recognition of assets

Assets will be recognised using industry standards and the methodologies developed through Council's asset valuation policy, the *Local Government Regulation 2012*, and the *Australian Accounting Standards*.

13.9 Depreciation

Redland Water will depreciate its assets in accordance with the *Australian Accounting Standards* having regard for contemporary depreciation methods.

13.10 Pricing policies

Redland Water will price its services in accordance with NCP methodologies while taking into account Council policy. This may include introducing additional user pays type fees and charges.

Water charges are set as a two-part tariff – an access charge and a consumption charge.

Wastewater charges are 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.

13.11 Net return to Council

Redland Water will provide to Council a surplus made up of dividend, income tax and internal debt finance structuring to the value of the following:

- Tax on operating capability @ 30% - calculated for each individual product, i.e. water and wastewater.
- Dividend: 75% on earnings after tax and other agreed exclusions – calculated for each individual product, i.e. water and wastewater.

To achieve the surplus the following parameters will need to be considered:

Revenue: Revenue should be modeled in line with long-term pricing and financial modeling of Redland City Council, meeting the requirements and commercial rates of return required by NCP reforms.

Expenses: Wage increases in line with enterprise bargaining agreement (EBA) and commercial activity needs.

Goods and services increased by no greater than Consumer Price Index (CPI), growth and environmental or legislative influences.

Redland Water– Annual Performance Plan 2020/2021

Net Return to Council: The net return to Council is made up of the following:

- + Tax
- + Dividend
- + Internal interest

14.12 Reserves**Constrained capital works reserves (Redland Water 5134 and Wastewater 5135)**

Developer cash contributions received by Redland Water are transferred to constrained cash reserves. It is the purpose of this reserve to fund future capital works that relate to projects that are classified as upgrade, expansion or new projects.

14.13 Developer contributions

Redland Water will appropriate developer contributions to the capital works reserve less a portion to be recorded as operating revenue that equates to the interest on Queensland Treasury Corporation loans for that year.

Donated assets will be recorded as revenue and the value recorded to the balance sheet as a non-current asset. Donated assets will be recorded in the electronic asset register and as constructed data recorded in the geographic information system.

Redland Water- Annual Performance Plan 2020/2021

ATTACHMENTS**ATTACHMENT 1 – OPERATIONAL BUDGET 2020-2021 – 3 YEARS**

	Budget Year 1 2020-21 \$000	Forecast Year 2 2021-22 \$000	Forecast Year 3 2022-23 \$000
Revenue			
Levies and utility charges	119,907	123,539	128,342
<i>Less: Pensioner remissions and rebates</i>	(467)	(476)	(486)
Fees	448	469	491
Operating grants and subsidies	-	-	-
Operating contributions and donations	-	-	-
Interest external	662	676	691
Community service obligation	387	399	411
Other revenue	2,032	2,071	2,114
Total revenue	122,970	126,677	131,564
Expenses			
Employee benefits	9,261	9,439	9,666
Materials and services	58,429	60,483	62,901
Finance costs other	-	-	-
Other expenditure	-	-	-
Net internal costs	3,779	3,876	3,969
Total expenses	71,469	73,799	76,537
Earnings before interest, tax and depreciation (EBITD)	51,501	52,878	55,027
Interest expense	71	64	57
Internal interest	10,621	10,680	10,679
Depreciation and amortisation	24,142	24,079	24,571
Operating surplus/(deficit)	16,667	18,055	19,720

Redland Water- Annual Performance Plan 2020/2021

ATTACHMENT 2 – CAPITAL FUNDING 2020-2021 – 3 YEARS

	Budget Year 1 2020-21 \$000	Forecast Year 2 2021-22 \$000	Forecast Year 3 2022-23 \$000
Proposed sources of capital funding			
Capital contributions and donations	2,537	2,640	2,696
Capital grants and subsidies	-	-	-
Proceeds on disposal of non current assets	-	-	-
Capital transfer to / from reserves	(2,365)	(2,174)	(14,167)
Non-cash contributions	3,399	3,537	3,611
New loans	-	-	-
Funding from utility revenue	8,568	20,627	31,687
Total sources of capital funding	12,138	24,630	23,828
Proposed application of capital funds			
Contributed assets	3,399	3,537	3,611
Capitalised goods and services	8,258	18,983	18,183
Capitalised employee costs	-	1,651	1,581
Loan redemption	482	459	452
Total application of capital funds	12,138	24,630	23,828
Other budgeted items			
Transfers to constrained operating reserves	-	-	-
Transfers from constrained operating reserves	-	-	-
Written down value (WDV) of assets disposed	-	-	-
Income tax	6,781	7,270	7,808
Dividend	11,867	12,722	13,664

Redland Water – Annual Performance Plan 2020/2021

ATTACHMENT 3 – KEY PERFORMANCE INDICATORS 2020-2021

Water:
 No. active meters 1,310km mains
 No. connected residential properties (incl. vacant land 6,943) 60,599
 No. connected non-residential properties 66,959
 Total no. connected (charged access fees Q4 1 April 2020 charge date) 69,322

Wastewater:
 1210km mains
 No. of active services residential (incl. vacant land 865) 53,009
 No. of active services non-residential 1,890
 Total no. of connected properties (incl. vacant land) 54,899

Included in the above data:
No. MPPM (Multiple properties per meter, charged per ratio to lot entitlement as advised by Department of Natural Resources, Mines and Energy)
 Parent meters 661
 Child properties 6,933
No. of CTS (Community Title Scheme) Properties:
 Main Meters (Parents) 210
 Sub metered (Child properties) 3,386
 Sub metered 'other' fire service and communal areas 193

KRA and Goals	REDLAND WATER SCORECARD WATER & WASTEWATER INDICATORS – 2020-21	Monthly Target	Unit	Reporting Frequency	Annual Target
Financial management Ensure the long term financial viability of the City and provide public accountability in financial management.	Operating revenue (actual to budget)	+/- 5%	%	Monthly	+/-5%
	Operating goods and services expenditure (actual to budget)	+/- 5%	%	Monthly	+/-5%
	Capital expenditure (actual to budget)	+/- 5%	%	Monthly	+/-5%
	Treatment costs per property serviced (wastewater)	\$14.39	\$	Monthly	\$172.70
	Maintenance costs per property serviced (water)	\$4.02	\$	Monthly	\$48.30
Deliver essential services Provide and maintain water, waste services, roads, drainage and support the provision of transport and waterways infrastructure to sustain our community.	Maintenance costs per property serviced (wastewater)	\$9.68	\$	Monthly	\$116.22
	Number WWTP non-conformances with environmental authority licence	max 0.5	#	Monthly	max 6
People management Development of organisational cultural values and people behaviours in order to meet agreed community expectations.	% compliance with Australian Drinking Water Guidelines (ADWG) within distribution system. Does not include non-compliant water received at the point of transfer to the distribution system, i.e. from the bulk water authority or the bulk transport authority.	min 98	%	Monthly	min 98
	Number of lost time injuries	0	#	Annually	0



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1. Introduction

RedWaste is a commercial business unit (CBU) of Redland City Council (Council).

The *Local Government Act 2009* (the *Act*) and the *Local Government Regulation 2012* (the *Regulation*) govern the operation of business units run by local governments.

Section 45 of the *Act* states a local government's annual report for each financial year must:

- (a) contain a list of all the business activities that the local government conducted during the financial year;
- (b) identify the business activities that are significant business activities;
- (c) state whether or not the competitive neutrality principle was applied to the significant business activities, and if the principle was not applied, the reason why it was not applied;
- (d) state whether any of the significant business activities were not conducted in the preceding financial year, i.e. whether there are any new significant business activities.

Section 19 of the *Regulation* states thresholds for significant business activities:

- for water and sewerage combined activities - the threshold is 10,000 or more premises being connected to a water service as at 30 June of the financial year ending immediately before the current financial year and
- for any other business activity - \$9.7m.

Section 175 of the *Regulation* states:

- 1) The annual operational plan for a local government must:
 - (a) be consistent with its annual budget; and
 - (b) state how the local government will:
 - (i) progress the implementation of the 5-year corporate plan during the period of the annual operational plan
 - (ii) manage operational risks
 - (c) include an annual performance plan for each CBU of the local government.
- 2) An annual performance plan for a CBU is a document stating the following for the financial year, the:
 - (a) unit's objectives
 - (b) nature and extent of the significant business activity the unit is to conduct
 - (c) unit's financial and non-financial performance targets
 - (d) nature and extent of the community service obligations the unit must perform
 - (e) cost of, and funding for, the community service obligations
 - (f) unit's notional capital structure, and treatment of surpluses
 - (g) unit's proposed major investments
 - (h) unit's outstanding and proposed borrowings
 - (i) unit's policy on the level and quality of service consumers can expect
 - (j) delegations necessary to allow the unit to exercise autonomy in its commercial activities
 - (k) type of information that the unit's reports to the local government must contain.
- 3) A local government may omit information from the copies of the annual performance plan made available to the public if:
 - (a) the information is of a commercially sensitive nature to the commercial business unit
 - (b) the information is given to each of the local government's councillors.

Note – See also section 171 (Use of information by councillors) of the Act.

- 4) The local government may change an annual performance plan for a commercial business unit at any time before the end of the financial year.

The *Regulation* also requires the CBU's performance to be monitored by the local government against performance targets mentioned in the Annual Performance Plan (APP).

2. Key principles of a commercial business unit

The APP supports the key principles of commercialisation as detailed in section 28 of the *Regulation*, which are:

- (a) clarity of objectives
- (b) management autonomy and authority
- (c) accountability for performance
- (d) competitive neutrality.

3. Redland City Council vision

"Forward thinking, engaged and focused on enriching community lifestyles".

4. RedWaste vision, objectives and functions

4.1 Business' focus

4.1.1 Vision

To be recognised as a professional waste management business that continually improves and adapts our service to customers in support of Council's vision and objectives for Redlands Coast.

4.1.2 Mission

To meet or exceed agreed standards for the management of solid waste and resource recovery while managing the business for long-term success.

4.1.3 Key drivers

The key business drivers are:

- customer service
- business efficiency
- environmental sustainability
- pricing arrangements that reflect true costs, full cost recovery and regulatory requirements
- competitiveness
- the provision of a safe working environment

5. Roles of each party

5.1 Role of Redland City Council

- Owner of business
- Specifies levels of service
- Specifies revenue required from the business
- Customer of RedWaste.

5.2 Role of RedWaste

- Service provider for planning and operation of assets
- Customer of Redland City Council
- Owner of waste management assets

6. Undertakings by the parties

6.1 Redland City Council

Council has delegated management autonomy to RedWaste's management team for:

- entering into contracts in the name of the business unit as a commercial business of Council in line with Council delegations
- completing approved programs in accordance with Council's budget, operational and corporate plans as well as RedWaste's performance plan
- promoting and presenting RedWaste to the community as a professional commercial business by undertaking educational, promotional and customer activities
- developing and implementing budgets and long-term pricing models and financial plans.

Council will compensate RedWaste the cost of providing any community service obligations (CSOs) in line with section 24 of the *Regulation*. These will be reviewed on an annual basis as part of the performance plan and the budget development process. Council will buy waste management services from RedWaste under the same terms and conditions as customers.

Council will operate in accordance with various policies and the Corporate Plan 2018-2023.

6.2 RedWaste

RedWaste will:

- provide mandatory waste and recycling, and optional green waste (mainland only) collection services to all domestic premises within Redlands Coast
- provide waste, recycling and green waste collection services to commercial premises on request
- operate a network of recycling and waste centres
- conduct its business and operations in compliance with the requirements of the *Environmental Protection Act 1994*, *Local Government Act 2009*, *Waste Reduction & Recycling Act 2011*, other relevant acts and regulations and Council policies and guidelines
- operate within National Competition Policy (NCP) guidelines and deliver an annual net return to Council as detailed in this plan
- adopt the principles of ecologically sustainable development
- operate and maintain assets to ensure nominated service levels are maintained
- commit to the overall Council vision of operating within a best value framework - value for money will be superior to lowest pricing
- use Council's full range of corporate services by entering into service level agreements (SLAs) with Council
- implement the approved asset management plans in its day-to-day operations;
- provide monthly reports on its financial and non-financial performance
- show due diligence in immediately reporting any serious non-compliances or incidents to Council and Department of Environment and Science (DES) as appropriate
- pursue and undertake asset maintenance and repair works on a full cost basis provided the works fall within the scope, skill and competencies of the contractors.

7. Redland City Council Corporate Plan

To deliver on Council's Corporate Plan for 2018-2023, RedWaste will:

- manage the kerbside collection of domestic and commercial solid wastes and recyclable materials and transport to a suitably approved handling facility

- oversee the operation, management and maintenance of a network of assets for the segregation and disposal of solid waste and recyclable materials generated from domestic and commercial sources
- engage with the community and businesses in Redlands Coast to improve the overall performance of RedWaste and improve sustainability awareness and implementation.

8. RedWaste's strategies for achieving objectives

8.1 Waste Reduction and Recycling Plan

Reducing, reusing and recycling waste is an opportunity to divert resources from landfill. Despite the success of Council recycling programs which have led to a stable domestic resource recovery performance of between 44-45% annually, just over half of the total waste received is still sent to landfill.

The existing Waste Reduction and Recycling Plan 2015-20 (the Plan) aims to tip the balance the other way so that less than half of the waste is landfilled. This means greater focus on resource efficiency. The more recycling the Redlands Coast community undertakes, the less waste will go into landfill. Recycling actions that can be undertaken relatively easily, quickly and without substantial investment have been prioritised. Continued growth in the optional green bin service across the mainland is an ongoing target area to improve the diversion of garden organics from landfill.

A statutory review of the Plan will occur by December 2020. Advancing resource efficiency will have an even greater focus. This means moving from a linear model (where resources are extracted, processed, used and then disposed) to a cyclical model (where resources are separated and recovered then recycled again and again).

8.2 Queensland Waste Strategy

The Queensland Government has re-introduced a waste disposal levy to attract investment, develop new jobs and industries and reduce waste. In late 2019, a new Queensland Waste Management and Resource Recovery Strategy was released. The waste strategy aims to deliver the long-term, sustained growth of the recycling and resource recovery sector while reducing the amount of waste produced by promoting more sustainable waste management practices for business, industry and households. Actions that enable the transition from a linear economy into a circular waste economy will be required from all stakeholders including the Redlands Coast community and Council.

RedWaste will incorporate the key requirements arising from the new waste policy direction into the review of its own strategic waste plan as per section in 8.1.

8.3 Other strategies

RedWaste will strive to provide high levels of performance in the following areas in achieving the objectives:

- quality waste and resource recovery services
- customer services including timely response to requests and complaints
- environmental standards through implementation and regular reviews of the site-based environmental plans and associated environmental monitoring
- workplace health and safety standards as required under the Council safety system.

Other initiatives that will be undertaken to support the objectives are:

- improving the value of the business and meeting Council's capital structure and net return targets
- managing costs and maximising the recovery and sale of commodities to improve value to customers
- communicating key changes in the external operating environment that place pressure on the waste and recycling utility charges and commercial fees

- investigating new waste and resource recovery solutions including participation in a sub-regional expression of interest process for waste and resource recovery services
- implementing actions identified within Council's waste management strategy and other environmental programs
- monitoring and reporting on key financial and non-financial performance indicators
- meeting the objectives of the Council of Australian Governments (COAG) and NCP reforms
- keeping updated of changes in the external regulatory environment that affect RedWaste through participation and advocacy with industry partners.

9. RedWaste Services

RedWaste's undertaking for waste management will include the operation and maintenance of the following assets:

- Recycling and Waste Centres
- kerbside and bulk waste, recycling and green organics bin network
- South Street waste contractors vehicle depot
- RecycleWorld.

In addition, developing strategies and forward planning is undertaken for new infrastructure requirements as part of the implementation of the *Waste Reduction & Recycling Plan 2015-2020* and the new plan once finalised by 2020-2021.

The management of closed landfills is excluded from the RedWaste services and managed under the landfill remediation program.

10. Reporting

10.1 Reporting structure

In line with the key principles of commercialisation in section 28(b)(ii) of the *Regulation*, RedWaste has autonomy in its day-to-day operations.

The reporting structure is such that Council's General Manager Infrastructure and Operations reports to the Chief Executive Officer (CEO) regarding RedWaste.

10.2 Reporting

RedWaste will provide the following reports:

Monthly:

- monthly key performance indicators (KPIs) as shown in the attached scorecard indicators – 2020-2021
- a standard set of financial reports.

Yearly:

- yearly KPIs as shown in the attached scorecard indicators – 2020-2021
- statement of financial performance
- statement of financial position
- annual budget as part of corporate process.

11. Meeting our customers' needs

11.1 Customer service standards (CSSs)

For 2020-2021 CSS, RedWaste will make every effort to:

- respond to a missed service on the mainland within one working day of the report being registered with RedWaste where the missed service was the fault of the CBU

- commence new waste services within two working days (mainland) and next scheduled collection day (islands) of the request being lodged with RedWaste
- provide exchanges or alterations to bin services within two working days (mainland) and on the next scheduled collection day (islands) of the request being lodged
- respond to non-urgent general requests within five working days.

11.2 Customer advice

RedWaste will provide a range of information relating to service advice, accounts and charges on request.

RedWaste will make available information to customers through the use of fact sheets, internet pages, community education programs and other like programs.

11.3 Seeking feedback from our customers and community

RedWaste will collect community feedback information and participate in community consultations. Feedback from surveys and consultation will be used to gauge acceptance of service levels. This mechanism is seen by the CBU as a valuable input into improving service delivery.

Customer feedback may be collected through some or all of the following forms:

- recording unsolicited complaints and comments
- management or staff attendance at community consultation sessions
- formal surveys by a third party consultant or formal surveys by Council staff.

12. Planning for the future

12.1 Financial planning

- RedWaste will review its financial model on a yearly basis. The financial model will be for a period of no less than 10 years.
- RedWaste's budget will be formulated on an annual basis and reviewed during the financial year in accordance with the timeframes set by Council, the anticipated capital structure and Council's net return expectations.

12.2 Assets

RedWaste will optimise assets and strive for best value of operations by:

- regularly assessing assets and development of planning reports and Asset Management Plans
- implementing and improving preventative maintenance programs
- enhancing asset condition ratings and information
- timely updating of asset databases
- improving data for calculation of valuations
- considering contemporary valuation methodologies in accordance with effective NCP pricing principles
- considering the risk of possible obsolescence when evaluating use of advancing technology.

12.3 Employment and training plan

RedWaste will make sure the intellectual property of the CBU is retained and operational processes are maintained in perpetuity by implementing the Human Resource Management Policy (POL-2127) which will:

- recognise the need for succession planning
- adopt the staff performance appraisal process
- adopt Council's policy on remuneration packages for staff

- undertake staff training programs based on legislative requirements and a skills gap analysis.

12.4 Financial risk

RedWaste will adopt strategies to minimise financial risk by:

- effective planning, continually reviewing and refining the costing and quotation of jobs
- following a structured but flexible process for quotation and tendering in line with corporate processes and sound contracting principles
- maximising the use of grants and/or subsidies for works
- adopting Council's key financial policies to ensure healthy cash flow capabilities in a long term to support the continuation of existing service levels and planning to cater for growth across the City
- holding an appropriate level of insurance cover
- monitoring the sundry debtors to ensure revenues are maximised.

13. Revenue

Revenues collected by Council are transferred to RedWaste for all services it provides.

13.1 Collection of rates

RedWaste's waste management service charges will be integrated on Council rate notice.

All outstanding rates will appear in RedWaste's balance sheets.

13.2 Collection of fees, charges and miscellaneous incomes

Revenues for fees and charges will be collected in the following manner:

- revenue for other works including waste disposal fees will be by invoice with a 30-day payment period
- direct gate fee payment at the time of transaction or monthly account invoice for commercial and non-resident customers, and customers without proof of residency
- sale of recoverable materials including scrap metal and cardboard.

13.3 Community service obligations (CSOs)

CSO payments will be made by Council for services supplied for less than full cost price in accordance with Council pricing, policy or operations. A summary of the CSOs will be provided in Council's annual report in accordance with Section 35 of the *Regulation*.

CSOs may include (but are not limited to):

- concessions to services provided under the former home assist secure program
- provision of on-demand bulky household item collection service
- concessions, remissions or rebates for specific persons stated in a policy
- any non-commercially driven concession or remission provided by resolution of Council
- community services such as Clean Up Australia Day
- special audits and assessments outside commercial requirements
- waiver of disposal fees for charities, schools, clubs, and non-profit organisations that meet the conditions of Corporate Policy WST-003-P Waste Management and Resource Recovery Policy and the Exemption of Waste Disposal Fees at Council Waste Transfer Stations Guideline
- waiver of fees for disposal of asbestos, construction and demolition waste from the Bay Islands to Birkdale waste transfer station

RedWaste – Annual Performance Plan 2020/2021

- emergency disposal of debris from major catastrophes, e.g. storms/floods.

CSOs for Council 2020-2021 are:

Job Name	Description of the nature of the CSO	Budget Year 2020-21 \$000
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.	2
Waste Disposal from Community Groups and Islands	Disposal of commercial and industrial, and construction and demolition waste originating from islands and not accepted at island waste transfer stations; and waiving of disposal fees for community groups and not for profit organisations via Policy WST-003-P.	51
In-Home Waste, Recycling and Green Waste Collection Service	In-Home wheelie bin collection services to residents who are unable to place their bin at the kerb for collection due to ill health, physical or mental capacity.	81
Bulky Item Collection Service (Elderly & Disabled)	Removal and disposal of bulky items and green waste to eligible elderly and disabled clients.	25
		159

14. Financial structure

RedWaste is a separate unit within Council's financial ledgers.

A separate accounts payable and receivable ledger will operate within Council's financial system to allow for easy identification of payments.

14.1 Capital structure

The consolidated capital structure of the CBU will comprise community equity to the value of assets less liabilities.

The 10-year average Debt to Debt + Equity level shall be in the range of 30-50%.

14.2 Physical assets

In accordance with the initial CBU establishment plan, the capital structure of RedWaste will include all current and non-current assets and liabilities and equity shown in the financial statements.

14.3 Monetary assets

All current assets as recorded in RedWaste including debtors and prepayments are to be managed by the CBU.

14.4 Investment

Council's Financial Services group will invest all excess cash held by RedWaste at the best possible interest rate.

14.5 Cash balances

The cash balances shall be held at a level that equates to 3-4 months annualised average operational costs.

14.6 Loans

The CBU will utilise debt to fund large infrastructure projects that are associated with the generation of revenue in line with corporate guidelines and Executive Leadership team (ELT) direction.

14.7 Subsidy

RedWaste will optimise the use of available grants and subsidies by managing the forward planning of future works programs.

14.8 Recognition of assets

Assets will be recognised using industry standards and the methodologies developed through Council's asset valuation policy, the *Local Government Regulation 2012*, and the *Australian Accounting Standards*.

14.9 Depreciation

RedWaste will depreciate its assets in accordance with the *Australian Accounting Standards* having regard for contemporary depreciation methods.

14.10 Pricing policies

RedWaste will price its services in accordance with Full Cost Pricing (FCP) principle using Activity Based Costing methodology, while taking into account National Competition Policy requirements and Council policies. This may include introducing additional user pays type fees and charges.

The waste/recycling charge is determined by Council to ensure that it is able to cover costs associated with the provisions of the service. The costs include payment to contractors for both refuse collection and a kerbside recycling service. Disposal costs are also factored into the charge to cover contractor costs for disposal, site development works, transfer station operations, management and administration costs.

14.11 Net return to Council

RedWaste will provide to Council a surplus made up of dividend, income tax and internal debt finance structuring to the value of the following:

Tax on operating capability @ 30%.

Dividend: 50% on earnings after tax and other agreed exclusions.

To achieve the surplus the following parameters will need to be considered:

Revenue:	Revenues should be modeled to meet the FCP requirements and commercial rates of return required by NCP reforms.
Expenses:	Wage increases in line with the enterprise bargaining agreement and commercial activity needs. Goods and services increased in line with market pricing, growth and environmental or legislative influences.
Retained earnings:	All surplus profit after tax and dividend will be transferred to retained earnings for use by the entity for capital or operational projects as required.
Net return to Council:	The net return to Council is made up of the following: <ul style="list-style-type: none"> + Tax + Dividend + Internal interest

RedWaste – Annual Performance Plan 2020/2021

ATTACHMENTS**ATTACHMENT 1 – OPERATIONAL BUDGET 2020-21 – 3 YEARS**

	Budget Year 1 2020-21 \$000	Forecast Year 2 2021-22 \$000	Forecast Year 3 2022-23 \$000
Revenue			
Levies and utility charges	29,127	29,968	36,345
<i>Less: Pensioner remissions and rebates</i>	-	-	-
Fees	647	676	708
Operating grants and subsidies	4,821	5,341	-
Operating contributions and donations	-	-	-
Interest external	61	63	64
Community service obligation	158	161	165
Other revenue	900	917	936
Total revenue	35,715	37,125	38,218
Expenses			
Employee benefits	1,881	1,926	1,973
Materials and services	23,627	24,287	25,109
Finance costs other	1	1	1
Other expenditure	-	-	-
Net internal costs	1,918	1,955	1,997
Total expenses	27,427	28,170	29,080
Earnings before interest, tax and depreciation (EBITD)	8,288	8,955	9,137
Interest expense	17	7	6
Internal interest	-	-	-
Depreciation and amortisation	327	489	602
Operating surplus/(deficit)	7,943	8,459	8,529

RedWaste – Annual Performance Plan 2020/2021

ATTACHMENT 2 – CAPITAL FUNDING 2020-21 – 3 YEARS

	Budget Year 1 2020-21 \$000	Forecast Year 2 2021-22 \$000	Forecast Year 3 2022-23 \$000
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 utility revenue	924	1,775	1,172
Total sources of capital funding	924	1,775	1,172
Proposed application of capital funds			
Contributed assets	-	-	-
Capitalised goods and services	779	1,622	1,126
Capitalised employee costs	-	-	-
Loan redemption	145	153	46
Total application of capital funds	924	1,775	1,172
Other budgeted items			
Transfers to constrained operating reserves	(4,821)	(4,942)	(5,065)
Transfers from constrained operating reserves	4,821	4,942	5,065
Written down value (WDV) of assets disposed	-	-	-
Income tax	2,383	2,538	2,559
Dividend	2,780	2,961	2,985

ATTACHMENT 3 – KEY PERFORMANCE INDICATORS 2020-21

Vision outcome	RedWaste indicators – 2020-21	Monthly target	Unit	Reporting frequency	Annual target
<p>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.</p>	Municipal solid waste resource recovery rate	min 46.2	%	Quarterly	46.2
<p>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</p>	% compliance with environmental licence requirements for waste management facilities	min 98	%	Quarterly	min 98
<p>An efficient and effective organisation Council is well respected and seen as an excellent organisation which manages resources in an efficient and effective way.</p>	Waste operating revenue	+/- 5	%	Monthly	+/- 5
	Waste operating goods and services	+/- 5	%	Monthly	+/- 5
	Waste capital expenditure	+/- 5	%	Monthly	+/- 5
	Lost time injuries	0	#	Annually	0
	Missed service complaints	<0.035	%	Annually	<0.035

 redland operational plan



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5.13 FINANCIAL STRATEGY 2020-2030**Objective Reference:** A4667415**Authorising Officer:** Deborah Corbett-Hall, Chief Financial Officer**Responsible Officer:** Deborah Corbett-Hall, Chief Financial Officer**Report Author:** Katie Woodrow, Executive Assistant and Operational Support Officer
Katharine Bremner, Budget and Systems Manager
Michael D Wilson, Service Manager, Financial Planning**Attachments:** 1. Financial Strategy 2020-2030 [↓](#)**PURPOSE**

To present the Financial Strategy 2020-2030 to Council, including the proposed 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*. It is noted that, under section 169 of the *Local Government Regulation 2012*, Council's budget is required to include the Long-Term Financial Forecast. Formal adoption of the Long-Term Financial Forecast will occur when Council resolves to adopt its 2020-2021 annual budget.

The attached document has been developed in conjunction with the draft 2020-2021 annual budget and draft ten year capital works program and sets parameters to ensure financial sustainability. Council has reviewed the attached Financial Strategy as part of the 2020-2021 budget development process and discussed:

- Key Performance Indicators and associated targets
- Financial policy positions
- Parameters and assumptions
- Significant revenue and expenditure items including 2020-2021 capital projects and the 2020-2021 operational requirements in addition to 'business as usual' expenditure.

BACKGROUND

Council adopted its current Financial Strategy on 27 June 2019 to outline the financial forecast for the period 2019-2029. 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 June 2019, the financial forecast has been updated to reflect the:

- 2020-2021 budget development process
- 2019-2020 end of year accounts finalisation (opening balances impacts)
- Financial policy updates made by Council
- Revised Key Performance Indicator targets
- Update to risks and opportunities identified during the review
- 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.

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 2020-2021)
- Financially sustainable in cash balances for all forecast years of the strategy
- Operating surpluses for the life of the Financial Strategy (excluding 2020-2021)
- Financially sustainable levels of borrowing for intergenerational investment opportunities identified in the capital plan
- Financial sustainability maintained through the life of the long-term financial plan as indicated by mandatory measures of financial sustainability elective key performance indicators
- Continuing challenges in improving the Asset Sustainability Ratio and reconciling identified asset renewal requirements with depreciation charges.

The Financial Strategy provides an 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.

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. Of particular note, Covid-19 implications on Council's financial performance and position are not fully known during budget development and will be analysed as part of Council's annual review of its Financial Strategy in late 2020.

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. Council's budget is required to include a long-term financial forecast under section 169(2) of the *Local Government Regulation 2012*.

Risk Management

The Long-Term Financial Forecast is reviewed annually in accordance with section 171(2)(b) of the *Local Government Regulation 2012*, formal budget reviews and the annual budget development process, and is also continuously monitored throughout the financial year.

Financial

The attached document supports the decisions made through the 2020-2021 annual budget development 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 reviewed in the lead up to the adoption of the 2020-2021 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.

Human Rights

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 aligns with Council's 2018-2023 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

Consulted	Consultation Date	Comments/Actions
Finance Officers, Executive Leadership Team and Councillors	24 October 2019, 17 December 2019	2020-21 Financial Strategy Workshops to review and consider parameter and guidelines for development of 2020-21 budget and long term financial forecasting
Finance Officers, Executive Leadership Team and Councillors	10 June 2020	2020-21 Budget workshops to review and consider various options for the development of the 2020-21 budget
General Counsel Group	June 2020	Report reviewed for compliance with legislation

OPTIONS

Option One

That Council resolves to adopt the Financial Strategy 2020-2030.

Option Two

That Council resolves not to adopt the Financial Strategy 2020-2030 and to continue further development.

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION 2020/15

Moved by: Cr Adelia Berridge

Seconded by: Cr Paul Gollè

That Council resolves to adopt the Financial Strategy 2020-2030.

CARRIED 11/0

Crs Karen Williams, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Mark Edwards, Julie Talty, Rowanne McKenzie, Tracey Huges, Adelia Berridge and Paul Bishop voted FOR the motion.



Financial Strategy 2020 – 2030



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Figures in tables and generally in the text throughout this document have been rounded. Any discrepancies in tables between totals and sums of components are due to casting.

Financial Strategy 2020-2030

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
1.2	May 2018	Insert scope. Incorporate final 2018-19 budget and forecast 10 year CAPEX and revised operating assumptions. Review and refresh of risks, opportunities and key performance indicators.	Rukmie Lutherus/ Deborah Corbett-Hall
1.3	May 2019	Incorporate final 2019-20 budget and forecast 10 year CAPEX and revised operating assumptions. Review and refresh risks, opportunities and key performance indicators.	Michael Wilson
1.4	June 2020	Incorporate final 2020-21 budget and forecast 10 year CAPEX and revised operating assumptions. Review and refresh risks, opportunities and key performance indicators.	Michael Wilson

1. Executive Summary, Overview and Scope

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). The LTFF is included in Council's annual budget, as required by section 169(2)(a) of the Regulation.

A key component of the Strategy is the Long-Term Financial Forecast. 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
- Capital works forecast (input to the LTFF).



Financial Strategy 2020-2030

Outputs from the Ten Year Financial Model – Key Performance Indicators

LONG TERM FINANCIAL FORECAST – MEASURES OF SUSTAINABILITY										
	Year 1 2020-21	Year 2 2021-22	Year 3 2022-23	Year 4 2023-24	Year 5 2024-25	Year 6 2025-26	Year 7 2026-27	Year 8 2027-28	Year 9 2028-29	Year 10 2029-30
Operating Surplus Ratio	-0.49%	0.22%	0.07%	0.09%	0.12%	0.15%	0.16%	0.18%	0.22%	0.24%
Asset Sustainability Ratio (Infrastructure Assets Only)	75.12%	74.96%	75.37%	75.82%	75.88%	76.30%	77.75%	78.05%	78.99%	79.79%
Net Financial Liabilities Ratio	-37.16%	-37.62%	-37.29%	-32.86%	-30.81%	-28.82%	-25.41%	-23.35%	-22.87%	-20.65%

LONG TERM FINANCIAL FORECAST – FINANCIAL STABILITY RATIOS										
	Year 1 2020-21	Year 2 2021-22	Year 3 2022-23	Year 4 2023-24	Year 5 2024-25	Year 6 2025-26	Year 7 2026-27	Year 8 2027-28	Year 9 2028-29	Year 10 2029-30
Level of Dependence on General Rate Revenue	35.07%	35.20%	34.90%	34.33%	34.89%	34.78%	34.64%	34.19%	34.36%	34.21%
Ability to Pay Our Bills - Current Ratio	4.61	4.80	5.32	4.98	4.99	5.09	5.03	4.89	4.91	4.76
Ability to Repay Our Debt - Debt Servicing Ratio	3.21%	3.23%	3.29%	2.00%	2.20%	2.32%	1.85%	1.70%	1.88%	2.01%
Cash Balances - \$000	169,264	174,546	182,576	183,382	186,785	191,510	194,749	200,629	207,428	210,183
Cash Balances - Cash Capacity in Months	8.41	8.44	8.79	8.42	8.38	8.36	8.22	8.11	8.17	8.02
Longer Term Financial Stability - Debt to Asset Ratio	1.57%	1.83%	2.04%	2.34%	2.62%	2.83%	3.17%	3.41%	3.56%	3.77%
Operating Performance	18.07%	20.20%	22.36%	22.31%	22.32%	22.82%	22.94%	23.07%	23.23%	23.43%
Interest Coverage Ratio	-0.40%	-0.63%	-0.84%	-0.92%	-0.87%	-0.83%	-0.77%	-0.69%	-0.67%	-0.63%

Outputs from the Ten Year Financial Model - Summary Financial Statements

LONG TERM FINANCIAL FORECAST – PROJECTED STATEMENT OF COMPREHENSIVE INCOME										
	Year 1 2020-21 \$000	Year 2 2021-22 \$000	Year 3 2022-23 \$000	Year 4 2023-24 \$000	Year 5 2024-25 \$000	Year 6 2025-26 \$000	Year 7 2026-27 \$000	Year 8 2027-28 \$000	Year 9 2028-29 \$000	Year 10 2029-30 \$000
Total recurrent revenue	302,146	311,100	321,538	337,761	344,407	357,691	371,057	388,180	398,540	413,007
Total capital revenue	29,402	28,745	30,626	36,426	47,160	36,308	33,661	34,424	39,495	16,279
TOTAL INCOME	331,548	339,845	352,164	374,186	391,567	393,998	404,717	422,605	438,035	429,286
Total recurrent expenses	303,619	310,410	321,316	337,463	343,991	357,137	370,460	387,477	397,683	412,020
Total capital expenses	289	645	308	889	383	573	811	197	746	746
TOTAL EXPENSES	303,908	311,055	321,625	338,352	344,374	357,710	371,271	387,674	398,429	412,766
NET RESULT	27,641	28,790	30,539	35,835	47,193	36,289	33,446	34,931	39,607	16,520
Other Comprehensive Income/(Loss)	-	-	-	-	-	-	-	-	-	-
TOTAL COMPREHENSIVE INCOME/(LOSS)	27,641	28,790	30,539	35,835	47,193	36,289	33,446	34,931	39,607	16,520

LONG TERM FINANCIAL FORECAST – PROJECTED STATEMENT OF FINANCIAL POSITION										
	Year 1 2020-21 \$000	Year 2 2021-22 \$000	Year 3 2022-23 \$000	Year 4 2023-24 \$000	Year 5 2024-25 \$000	Year 6 2025-26 \$000	Year 7 2026-27 \$000	Year 8 2027-28 \$000	Year 9 2028-29 \$000	Year 10 2029-30 \$000
Total current assets	218,061	224,472	234,114	237,278	241,655	248,386	253,648	262,055	270,471	275,427
Total non-current assets	2,592,958	2,616,988	2,644,687	2,689,436	2,741,483	2,780,806	2,823,064	2,861,626	2,900,741	2,923,124
TOTAL ASSETS	2,811,018	2,841,460	2,878,800	2,926,714	2,983,139	3,029,192	3,076,712	3,123,682	3,171,211	3,198,551
Total current liabilities	47,271	46,729	44,005	47,639	48,404	48,787	50,381	53,578	55,128	57,843
Total non-current liabilities	58,501	60,695	70,220	78,665	87,132	96,514	108,994	117,835	124,209	132,314
TOTAL LIABILITIES	105,772	107,424	114,225	126,304	135,536	145,301	159,375	171,414	179,336	190,156
NET COMMUNITY ASSETS	2,705,246	2,734,036	2,764,575	2,800,410	2,847,603	2,883,891	2,917,338	2,952,268	2,991,875	3,008,395
TOTAL COMMUNITY EQUITY	2,705,246	2,734,036	2,764,575	2,800,410	2,847,603	2,883,891	2,917,338	2,952,268	2,991,875	3,008,395

Financial Strategy 2020-2030

Outputs from the Ten Year Financial Model - Summary Financial Statements

LONG TERM FINANCIAL FORECAST – PROJECTED STATEMENT OF CASH FLOWS										
	Year 1 2020-21 \$000	Year 2 2021-22 \$000	Year 3 2022-23 \$000	Year 4 2023-24 \$000	Year 5 2024-25 \$000	Year 6 2025-26 \$000	Year 7 2026-27 \$000	Year 8 2027-28 \$000	Year 9 2028-29 \$000	Year 10 2029-30 \$000
Net cash inflow/(outflow) from operating activities	53,294	62,840	71,783	75,071	76,844	81,274	84,659	88,980	92,228	96,273
Net cash inflow/(outflow) from investing activities	(50,131)	(64,201)	(69,248)	(82,964)	(81,956)	(83,864)	(93,064)	(91,903)	(91,526)	(101,104)
Net cash inflow/(outflow) from financing activities	1,957	6,644	5,494	8,699	8,515	7,314	11,645	8,803	6,097	7,587
Net increase/(decrease) in cash held	5,120	5,282	8,029	806	3,403	4,724	3,239	5,880	6,799	2,755
Cash and cash equivalents at the beginning of the year	164,145	169,264	174,546	182,576	183,382	186,785	191,510	194,749	200,629	207,428
Cash and cash equivalents at the end of the year	169,264	174,546	182,576	183,382	186,785	191,510	194,749	200,629	207,428	210,183

1.1.2 The Financial Strategy Objectives

The primary objective of the Strategy 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 then Department of Infrastructure, Local Government and Planning (currently the Department of Local Government, Racing and Multicultural Affairs) produced the Financial Management (Sustainability) Guideline 2013 (last updated in 2018) 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, engaged and 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.



Financial Strategy 2020-2030

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
- continue with rating reform including applying user pays principles where it is appropriate to do so
- optimise 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 assessing the deliverability of projects
- utilise returns from cash investments to minimise financial impacts on ratepayers
- investigate 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; '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 revenue and spending decisions to corporate plans and specific project 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. 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 (for example water and waste 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 2020-21 is the base year for the LTFF
- no material growth in employee numbers for the life of the model
- 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 account

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- 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 LTFF

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 statistical analysis as well as a correlation with projected population 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 Cost Index which draws on the Brisbane CPI.

1.2.3 Financial Stability and Measures of Sustainability

A key objective of the Strategy is to ensure 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 an 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 mandatory measures of financial sustainability and a further eight elective 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 (2020-21 only) and the Asset Sustainability Ratio.

The Asset Sustainability Ratio remains below the target minimum of 90% as in previous forecasts. Council identifies appropriate asset renewal expenditure for each coming budget year and forecasts the expected longer term asset renewal requirements through Asset Service Management Plans.

Council's Asset Management Project sought to improve and optimise 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, following embedding of Council's new asset management system.

The Queensland Audit Office (QAO) issued its report titled 'Forecasting Long-Term Sustainability of Local Government' (Report 2: 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 and embedding of the Portfolio Management Office (PMO).

The recent Asset Management Project looked 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 QAO. The PMO was established to enhance governance, accountability and deliverability over operational and capital projects.

1.2.5 Key Financial Policies

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

Investment Policy

- Council is looking to achieve higher returns on its investments whilst protecting the capital value of investments.
- 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 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 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.

[Financial Strategy 2020-2030](#)**Asset and Service 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 Service 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.

Application of Dividends and Tax Equivalent Payment Policy

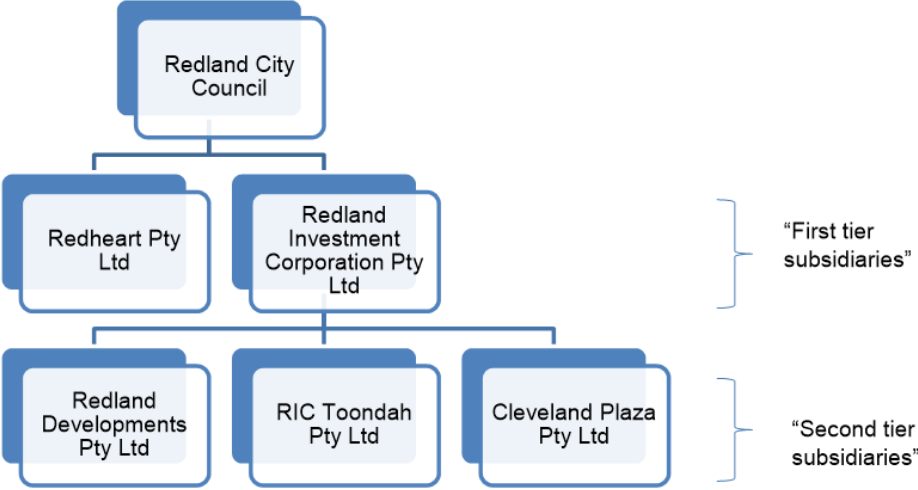
- Council receives dividends and tax equivalent payments from its commercial business activities (namely Redland Water and RedWaste).
- Council may receive returns from its wholly owned subsidiary Redland Investment Corporation (RIC).
- All financial returns to Council will be applied to the provision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

Constrained Cash Reserves Administrative Directive

- 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.

1.3 Scope

This Financial Strategy includes the risks, opportunities and financial statements for Redland City Council. The Redland City Council group (refer diagram below) financial information is consolidated on an annual basis.



Redland Investment Corporation Pty Ltd (RIC) compiles its own budget and business plan. The benefits and opportunities of Council owning RIC are included in this parent entity Financial Strategy.

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2. Parameters and Measures

2.1 Parameters

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

- growth increases (%)
- price increases (%)
- efficiency targets (%)

The parameters are the main drivers in the model although of note, the capital expenditure for each year and associated funding is derived from the ten year capital program.

Growth Increases %	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30
General Rates Charges	0.96	0.86	0.90	1.01	1.11	1.01	0.79	0.75	0.65	0.65
Waste Utility Charges	0.96	0.86	0.90	1.01	1.11	1.01	0.79	0.75	0.65	0.65
General Fees	-1.45	0.00	0.16	0.45	1.20	1.25	1.45	1.45	1.45	1.45
Employee Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Operating Costs	0.48	0.48	0.43	0.45	0.50	0.55	0.50	0.39	0.38	0.32

Price Increases %	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30
Underlying CPI	1.84	2.01	2.17	2.34	2.50	2.50	2.50	2.50	2.50	2.50
RCC Blended CPI	2.13	1.91	2.11	2.30	2.50	2.50	2.50	2.50	2.50	2.50
Employee Costs (EBA)	2.40	2.40	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
General Rates	2.99	1.91	2.11	2.30	2.50	2.50	2.50	2.50	2.50	2.50
General Fees	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Interest Rates	1.30	1.55	1.80	2.05	2.05	2.05	2.05	2.05	2.05	2.05

Efficiency Targets %	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30
Operational Goods & Services *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

* To be considered post Covid-19 global pandemic.

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 eight long standing performance measures outlined in the table below. The targets and target ranges are set by Council and reviewed annually to maintain relevance to business activities and goals. Council also chooses to set targets for, measure and report against the interest coverage ratio as this was previously labelled as a measure of sustainability by the Department of Local Government, Racing and Multicultural Affairs (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 based on revised budget on a monthly basis.

Financial Stability Ratios	Target
Level of Dependence on General Rate Revenue (%)	Target less than 40%
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 15%
Cash Balance \$M	Target greater than or equal to \$50M
Cash Balances - Cash Capacity in Months	Target greater than 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 10%
Interest Coverage Ratio (%)	Target less than 5%

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

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

Targets for these ratios are set by the Department 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 based on revised budget on a monthly basis. In accordance with section 169(5) of the *Local Government Regulation 2012*, Council's annual budget includes these measures for the relevant financial year and the following nine financial years.

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

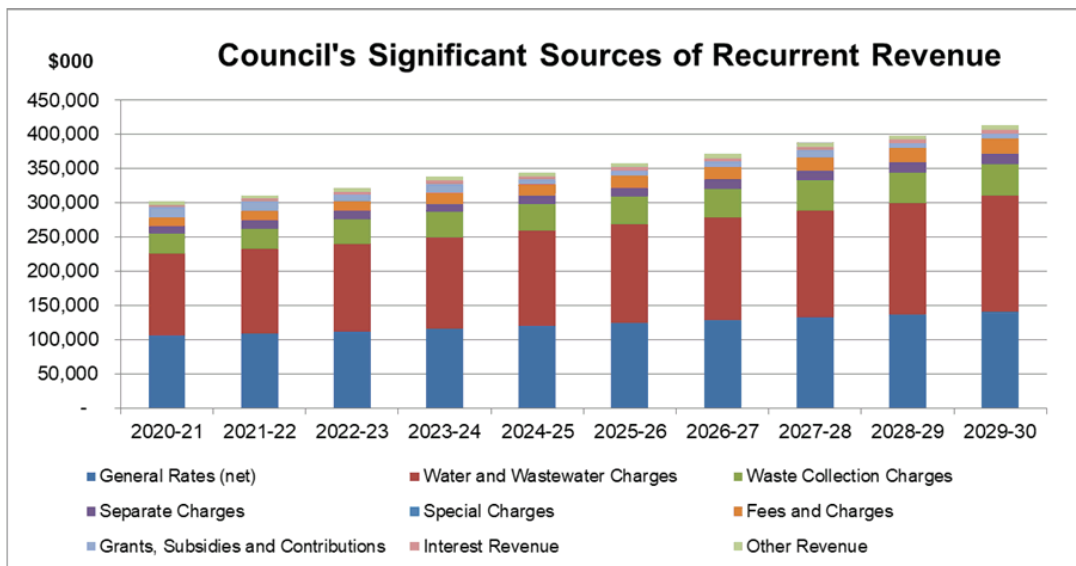
3. Revenue Management

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
- fees
- Federal and State grants, subsidies and contributions
- interest on investments
- other revenue (including sales of services 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 increases in general rates may be less than Council's Cost Index – 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.

Council will continue to price its separate and special charges through comprehensive financial modeling 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.

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
- infrastructure charges – due to the seasonality of development and difficulty in estimating charges. Council's Infrastructure Planning and Charging Unit will 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

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 focus on strategies to improve on the adopted position to move back towards a balanced budget or operating surplus (complete projects ahead of schedule and budget, save through better procurement and contracting, drive efficiencies through better work practices).

Council will be guided by the following principles for levying of rates and charges:

- 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.

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.

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Council will consider full cost recovery options before calculating the differential general rate.

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 focus is to protect 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:

- focusing on bottom line when considering general rate increases to minimise impact on the community
- establishing water pricing principles on a full cost recovery basis with an appropriate level of return to Council in accordance with the current *Local Government Act 2009*, *Local Government Regulation 2012* and other legislative instruments
- establishing waste collection and disposal fees and utility charges on a full cost recovery basis with an appropriate level of return to Council in accordance with the current *Local Government Act 2009*, *Local Government Regulation 2012* and other legislative instruments
- seeking to maximise revenue from external grants and subsidies where possible
- seeking to increase the level of commercial returns and broaden commercial opportunities
- using historical and current data and observations to forecast revenue growth assumptions.

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	Low	Medium
Investment income increases beyond forecast due to higher cash balances	Likely	Low	Medium
Support economic development and business growth through master planning of key precincts; incentives and stimulus packages; trade and investment attraction; implementation of the City's new destination brand 'Redlands Coast'; and development and implementation of action plans for key industry sectors identified in the Redland City Economic Development Framework 2014-2041	Likely	Low	Medium

Risk	Likelihood	Consequence	Rating
Potential reduction in service delivery due to insufficient funding from external parties	Likely	Medium	High
Ageing population increases burden on pensioner remissions and community subsidies	Almost certain	Low	High
Water restrictions enacted once SEQ water storage levels decline to 60%	Likely	Medium	High
Potential financial impact of further water reform by State Government	Unlikely	Major	Medium
Water usage patterns have an adverse impact on revenues beyond current forecasts (e.g. due to droughts, water restrictions)	Possible	Medium	Medium
General rate increases continue to increase on par with ABS or Council's Cost Index	Likely	Low	Medium
NSI funding will be restricted	Possible	Medium	Medium
The uncertainty of future advance payments may result in less than anticipated revenue	Likely	Low	Medium
Changes to Federal Government policy that impacts on population growth, subsequently affecting general rate revenue	Possible	Medium	Medium
Council's growth assumptions (e.g. population, property, water consumption, waste volume) resulting in revenue targets not crystallising	Possible	Medium	Medium
The Covid-19 pandemic may unfavourably affect revenue streams as Redland City Council considers economic support packages	Likely	Medium	High
Further interest rate reductions, or interest rates maintained at historically low levels	Likely	Low	Medium

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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 interests rates are low; signal issues (if applicable) relating to cash-flow and continue to reduce borrowings
- continues to review Corporate Overhead Allocations 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
- further develop the 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 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 general rates, 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 exceed interest expense due to high cash balances	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	Unlikely	Low	Low
Interest rates significantly below benchmark resulting in lower returns	Possible	Low	Medium
Council's net debt position deteriorates as cash balances reduce quicker than debt balances	Possible	Low	Medium

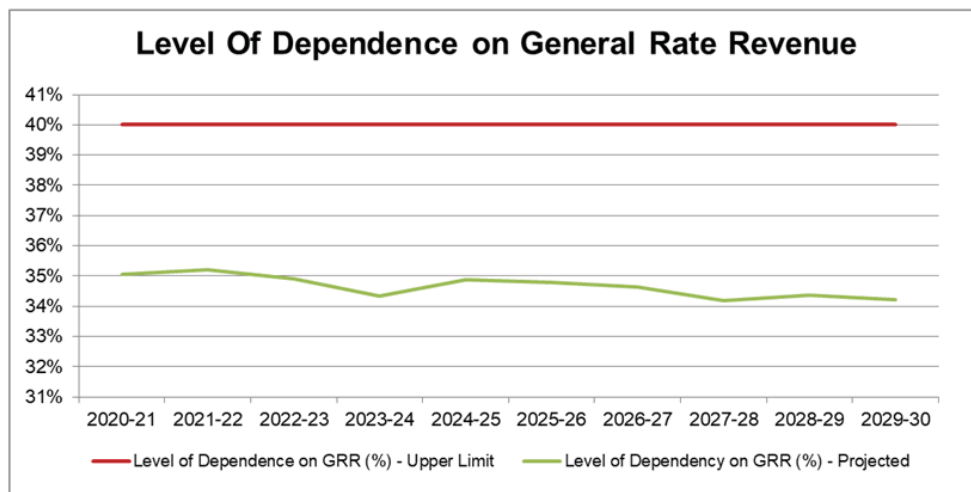
In order to mitigate the above risks or explore the opportunities, the following projects and actions progress across Council:

- continued review of investment returns and consideration of options in times of low interest rates
- 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 Council 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 an indication of the diversification of revenue streams, through Council's reliance on general rate revenue.



4. Asset 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, leased assets 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 \$2.8 billion.

Effective asset management is critical to achieving Council's corporate objectives and strategic themes as driven by our community.

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 LTFF, 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 favorably towards the target. 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 optimise depreciation cost allocation

4.2 Enterprise Asset and Service Management Policy Statement

Council's Enterprise Asset and Service Management Policy objective or goal is to meet a required level of service in a financially sustainable manner, to provide for present and future customers and communities through all stages of assets:

- creation
- acquisition
- operation
- maintenance
- renewal
- disposal

4.3 Enterprise Asset and Service Management Guidelines

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

- Asset and Service Management Plans will drive borrowing decisions
- identification, scoping and completion of renewal projects in the ten year capital program will continue to be prioritised
- the integration of Asset and Service Management Plans and budgets is effected to ensure that whole-of-life asset and service 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 service 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 service management planning and corresponding financial forecasting, planning and reporting.

4.4 Asset Management Project and Corporate Strategy and Performance Group

The successful implementation of a new asset system has ensured that we are an **Asset Smart** organisation – one that has a framework supported by policies, systems and appropriate technology to achieve best practice asset management.

The project recognised that many officers were undertaking outstanding work in informal asset management roles. The project created a more formal, consistent approach to asset management across the organisation, acknowledging those who understand and manage specific assets. More staff may now have asset management functions formally embedded as a part of their role.

The project drew on best practice (ISO 55000 series) to help staff clearly know asset management responsibilities. It also promoted the functions of asset management and that each and every asset is part of a bigger picture; from the office equipment we use to multi-million dollar wastewater treatment plants. The project provided business areas with the framework, tools and technology they need to clearly inform their daily working lives when managing assets on behalf of our community.

4.5 Corporate Strategy and Performance Oversight

Council's Corporate Strategy and Performance Group consists of the Corporate Planning and Transformation Unit, the Portfolio Management Office and a dedicated Asset Management Unit. The separation of the asset governance function from the asset accounting function is a recommendation by the Asset Management Project to ensure increased governance and better support to Council business areas.

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4.6 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	Likely	Medium	High
Corporate Strategy and Performance Group will drive improved governance and financial efficiency of operational and capital projects	Almost Certain	Medium	High
Explore minimising whole of life costing - support to asset managers with long-term projections	Likely	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 Unit 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
Increased accounts receivable (debtors) due to Covid-19	Likely	Medium	High
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
Impact to P&L resulting from changes to Australian Accounting Standards for leases. Depreciation expense has been unfavourably impacted by >\$1m since implementation of the new standards. In addition, asset accounting is burdened with additional processes to account for right of use assets	Almost Certain	Medium	High
Material misstatement of financial statements due to non-capitalisation of assets	Rare	Medium	Low

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 with the Disability Discrimination Act 1992	Rare	Low	Low

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

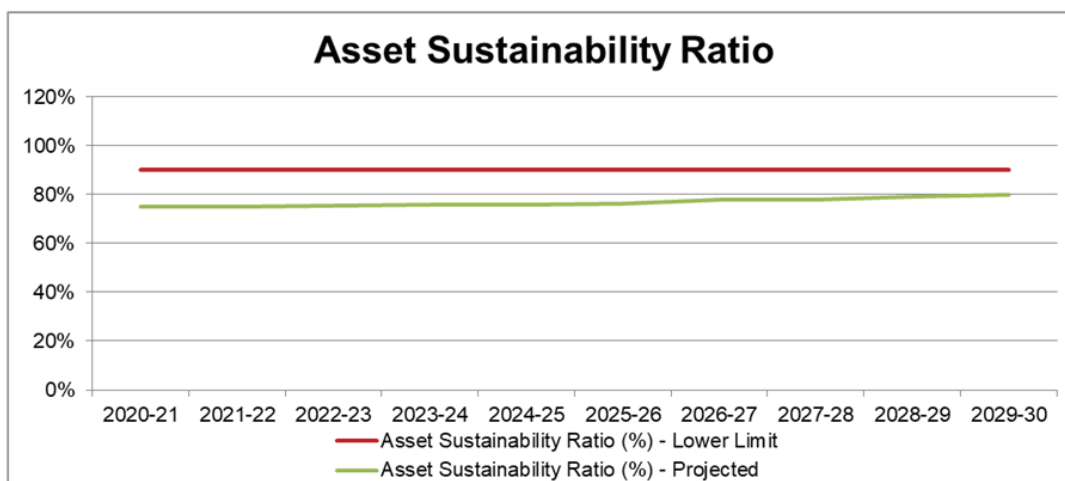
- embedding of Council’s new asset management system
- ongoing additional development of Asset and Service Management Plans in accordance with statutory requirements, business needs and agreed service levels
- further development on a condition based depreciation methodology if appropriate
- continuation of the Infrastructure Planning and Charging Unit to ensure Council is maximising opportunities for recovery of appropriate costs with respect to trunk infrastructure
- continue to embed the Portfolio Management Office and associated processes to define and develop Council’s portfolio and to support informed and transparent decision making through a structured and disciplined approach; maintaining governance, accountability and deliverability over Council’s operational and capital programs and 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

4.7 Key Performance Information

The asset sustainability ratio target is ‘an average over the long-term’. Council has a Capital Works Prioritisation Policy that requires expenditure on renewals before new asset creation – this should improve Council’s performance against the ratio.

To ensure continuation of existing service levels, planning and development of Asset & Service Management Plans for the 2020-21 portfolio focused on the renewal requirement of Council’s existing asset base. Council’s current prioritisation model supports the policy of prioritising renewals, and these two factors together support improvements in asset sustainability. However, this must be balanced with investment to cater for growth across the city.

The current ten year capital program and depreciation forecasts result in the following graph:

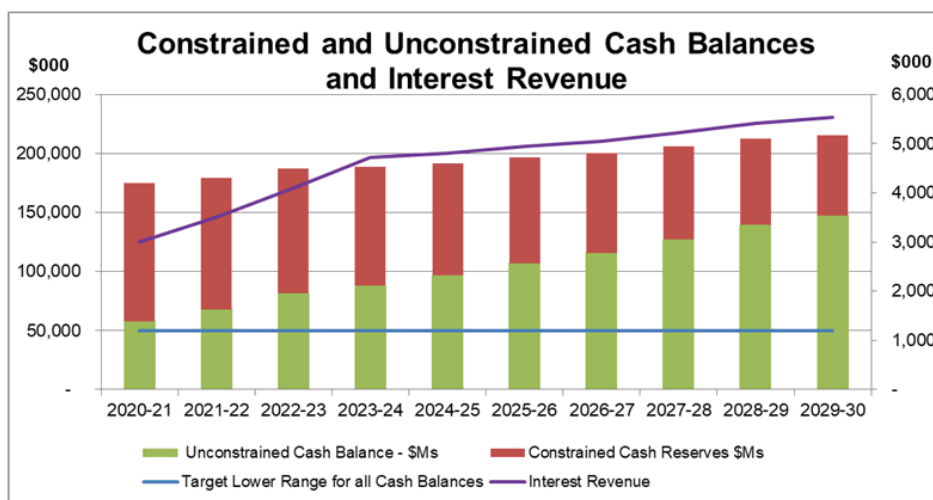


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In addition to property, plant and equipment, Council holds considerable cash balances. Council considers its risk appetite and policy position with respect to investment of surplus funds. To maximise returns on investments, officers invest or withdraw 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.

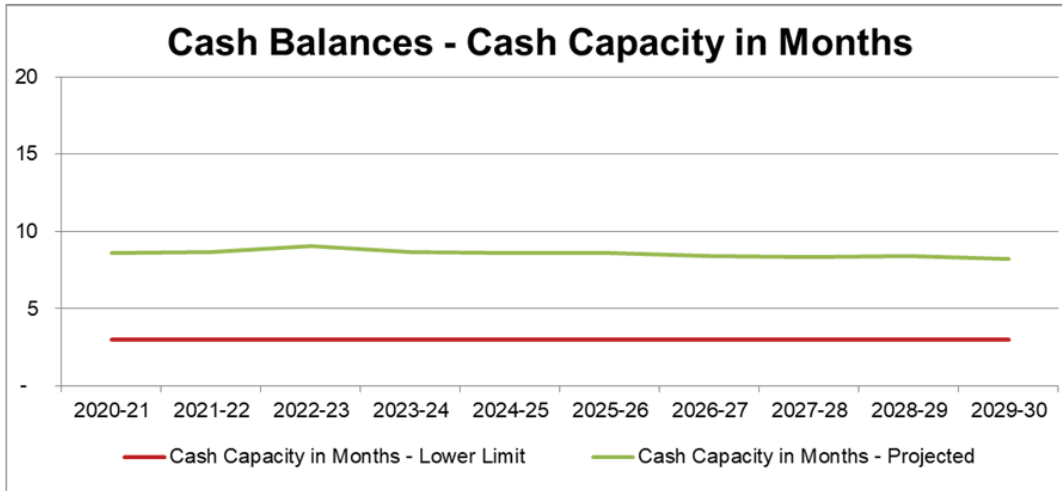
Reserves are a subset of community equity and sit alongside retained earnings. Whilst retained earnings can be utilised for general expenditure, reserves are ring-fenced for particular purposes. Council policy requires that all reserve monies are fully cash-backed. Council annually reviews its reserves to ensure the constraining of cash continues to be 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 of cashflows 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 – exploring increased returns by diversifying the institutions that funds are invested in or by varying the terms of those investments.



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).

Council's adopted Local Government Infrastructure Plan (LGIP), which identifies significant infrastructure requirements, has been incorporated in Asset and 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

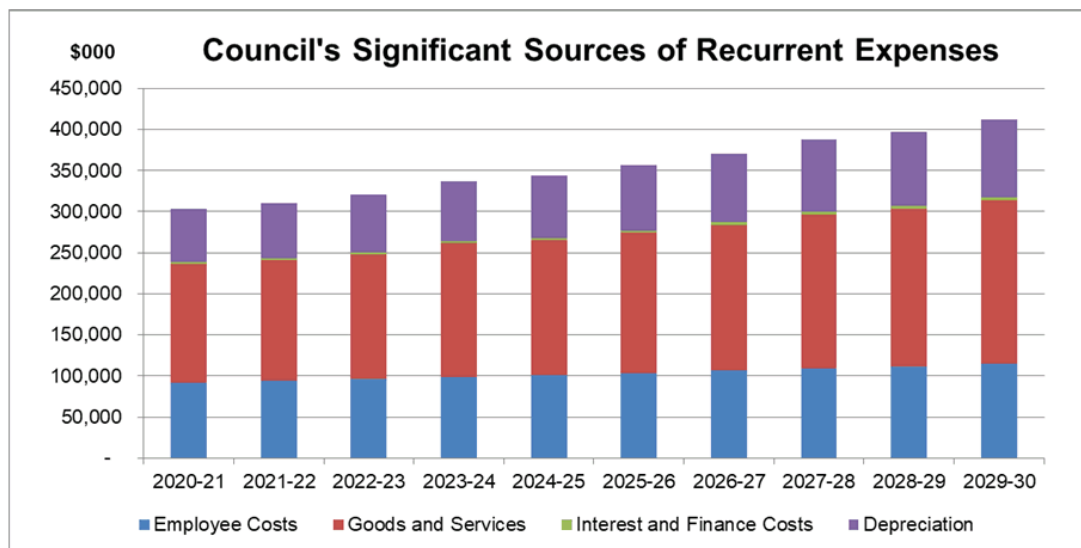
5.1 Background

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)

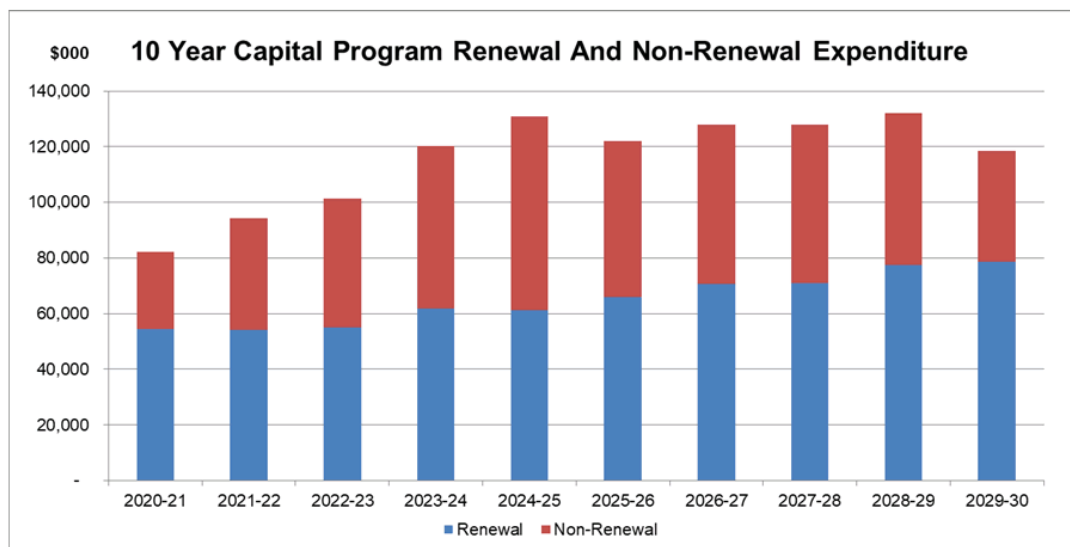
Of note, Council's interest and depreciation expenditure is impacted by the requirement to have leased assets on the balance sheet which then depreciate over the term of the lease.

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.



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
- infrastructure charges – due to the seasonality of development and difficulty in estimating charge. Council will continue to operate the Infrastructure Planning and Charging Unit to address this risk
- borrowings – to ensure affordability of borrowings to fund capital expenditure that is aligned to the Debt Policy

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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 Council 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 may be 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
- continually improve service delivery 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 the 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
Transform supplier relations to create a Strategic Procurement platform to drive expenditure management through advanced planning, scheduling, group buying, supply chain management, increased competition and keen negotiation	Almost Certain	Medium	High
Continued improvements in the asset accounting space to ensure assets are recorded and depreciated accurately	Almost Certain	Medium	High
Effective planning of agreed service levels leads to cost reduction	Likely	Medium	High
Establish a strategic land acquisition system that provides a framework and methodology for Council to nominate site specific and non-site specific land targets.	Likely	Medium	High
Investment in renewable energy sources could potentially mitigate energy pressures and reduce costs	Possible	Low	Medium
Enhance control of consultants and temporary staff through implementation of an effective workforce strategy to manage increasing costs	Likely	Low	Medium

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Risk	Likelihood	Consequence	Rating
Failure to reflect whole of life costs of services in forecasting	Likely	Medium	High
Significant waste management costs resulting from new State waste and resource recovery strategy citing ambitious growth targets to reduce waste to landfill	Likely	Medium	High
Staff turnover and keeping skill levels up to the market expectations with required levels of training	Possible	Medium	Medium
Reduction in existing service delivery due to cost shifting from other tiers of government.	Possible	Low	Medium
Future financial sustainability is impacted by failure to achieve operational ratios	Possible	Medium	Medium
Society becomes more litigious and legal expenses will increase	Possible	Low	Medium
Unbudgeted expenditure resulting from unforeseen events such as natural disasters (fires, floods, drought etc.) and infrastructure failure.	Possible	Medium	Medium

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
- Where an expenditure obligation is identified, that is probable (50% or more likelihood of occurring), a provision will be recognised on Council's balance sheet
- Maturity of the Portfolio Management Office and associated processes – maintaining governance, accountability and deliverability over operational and capital projects
- *Local Government Regulation 2012* s173 (2) & (3) permits that the local government may spend money not authorised in its budget for genuine emergency or hardship if the local government makes a resolution about spending the money before, or as soon as practicable after, the money is spent. The resolution must state how the spending is to be funded.
- The self-funded Procurement Transformation Project continues to implement a strategic procurement model in Council to drive efficiencies and savings

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

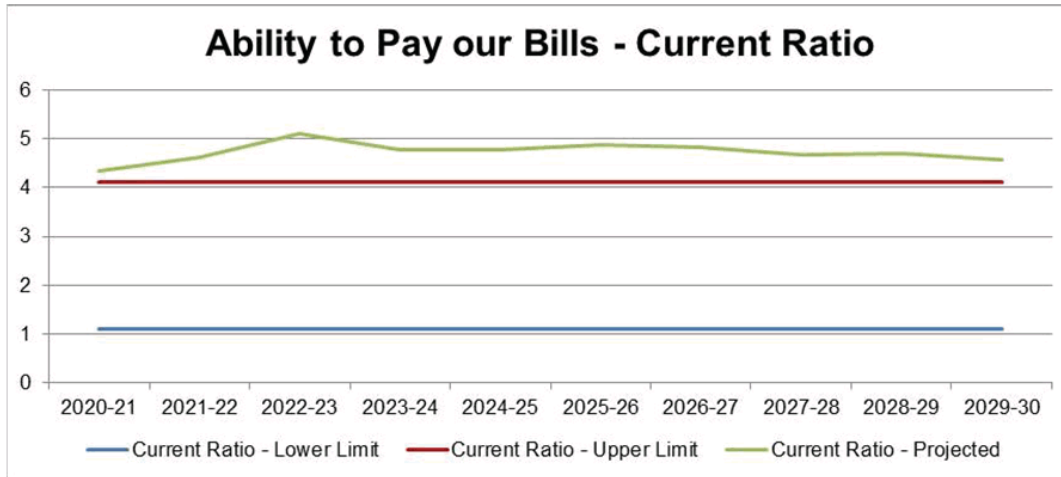
- potential for government cost shifting
- striking a balance between intergenerational projects (with initial upfront investments) and returning operating surpluses in consecutive years.

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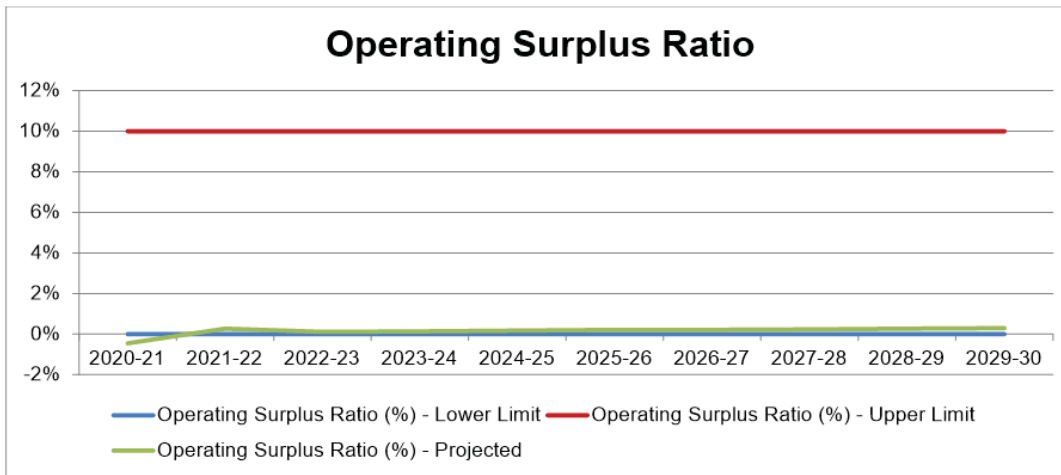
5.5 Key Performance Information

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 that 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.



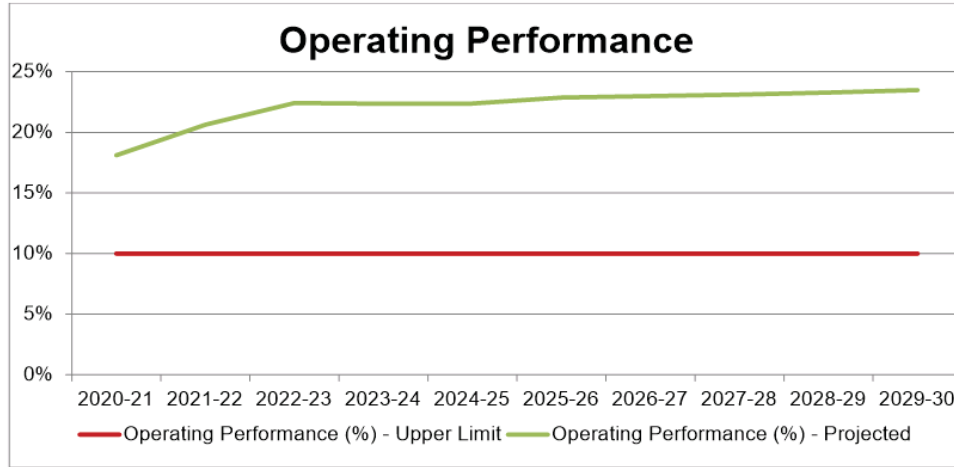
The operating surplus ratio is a measure of how recurrent revenues cover recurrent expenditure (including interest expense and depreciation). The following graph outlines the forecast operating surplus ratio over the ten years in the financial forecast:



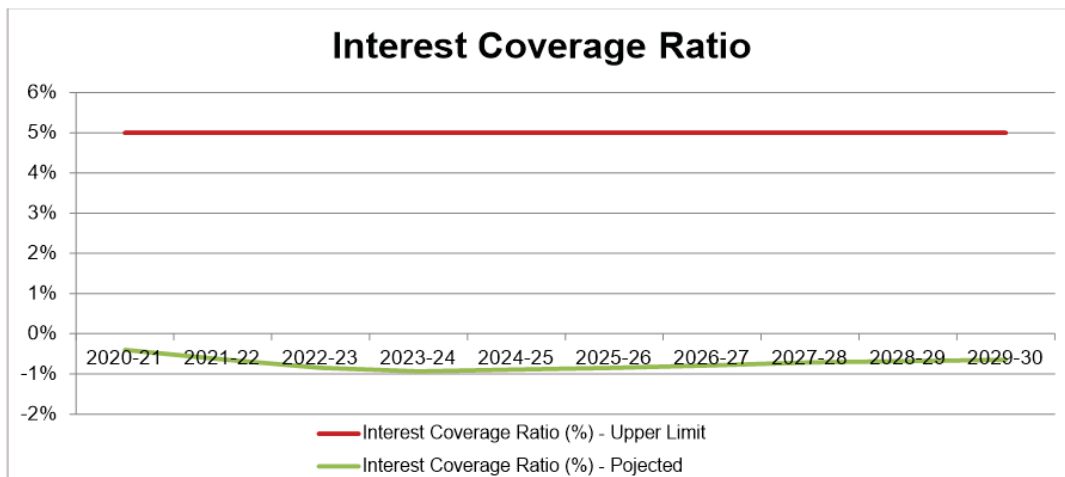
Council's operating performance can also be measured on a cash basis (as opposed to the accrual basis above). Cash from operations comprises:

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

Council's monthly cash flow cycle during the financial year is not consistent due to the quarterly rating cycle 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 focused 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. Additionally, the rating cycle continues to create monthly volatility in the ratio due to the timing of rates revenue receipts compared to timing of expenses.



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, and the liability associated with leased assets. Council's largest liability in dollar terms is its borrowings.

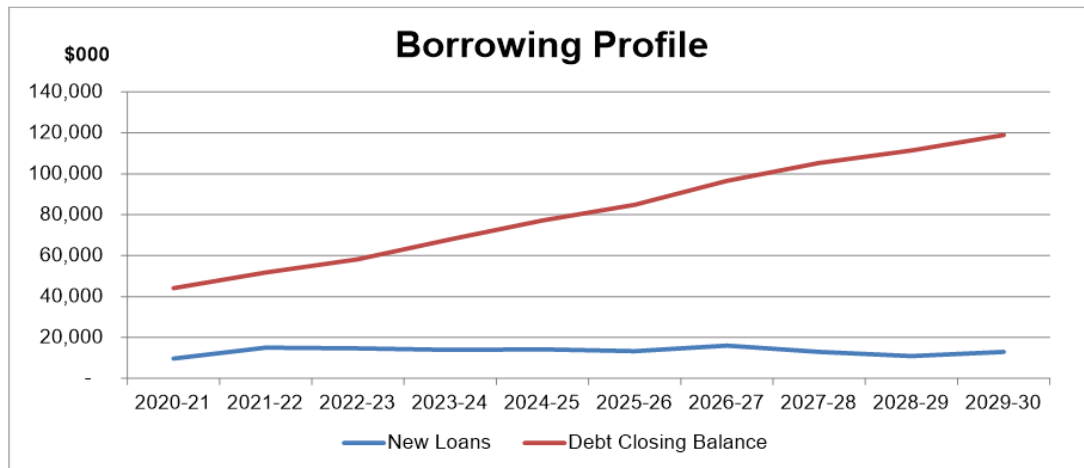
Council borrows from Queensland Treasury Corporation (QTC) for works in one or more of the following three areas:

- 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 2 and 20 years. Council's debt consists of fixed rate loans following the debt restructure initiated by QTC in April 2016 and is recorded in the financial management system at book value.

Council makes annual debt repayments to support the policy position of reducing the community's debt when cash balances are sufficient to fund works without increasing liabilities, while reducing the interest expense associated with the borrowings. As debt was borrowed when interest rates were higher, and Council's conservative policy position of investing to protect capital, 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
- only borrowing intergenerational investment – Council has borrowings forecast in the life of the Strategy. 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

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 provide a community benefit.

6.2.3 Employee Benefits Policy Statement

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 and will be restricted to funding works relating to risk management, asset management or intergenerational projects
- 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 the 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

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6.4 Key Risks, Issues and Mitigation Strategies

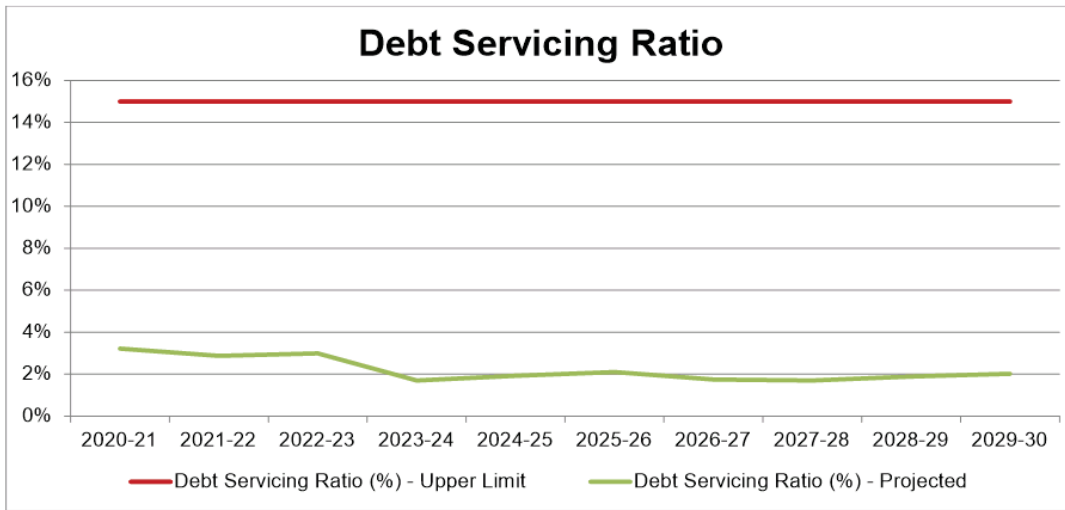
The Strategy has identified the following opportunities and risks in relation to liabilities management which have been assessed in accordance with Council's adopted Enterprise Risk Management Framework.

Opportunity	Likelihood	Consequence	Rating
Improved processes around financing of capital projects result in optimisation of borrowings	Likely	Medium	High
Borrowing when interest rates are historically low for approved and identified intergenerational projects	Almost Certain	Low	High
Technology improvements, economies of scale or efficiencies reduce the costs associated with closed landfill rehabilitation	Possible	Medium	Medium
Risk	Likelihood	Consequence	Rating
Asset management planning identifies a growing infrastructure backlog that requires debt funding	Likely	Medium	High
Contingent liabilities not fully covered by insurance	Possible	Low	Medium
Interest rates increase significantly over the ten years and future loans cost significantly more	Unlikely	Medium	Medium
Council's net debt position deteriorates as cash balances reduce quicker than debt balances	Possible	Low	Medium
Reduced ability to repay borrowing costs	Unlikely	Low	Low

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

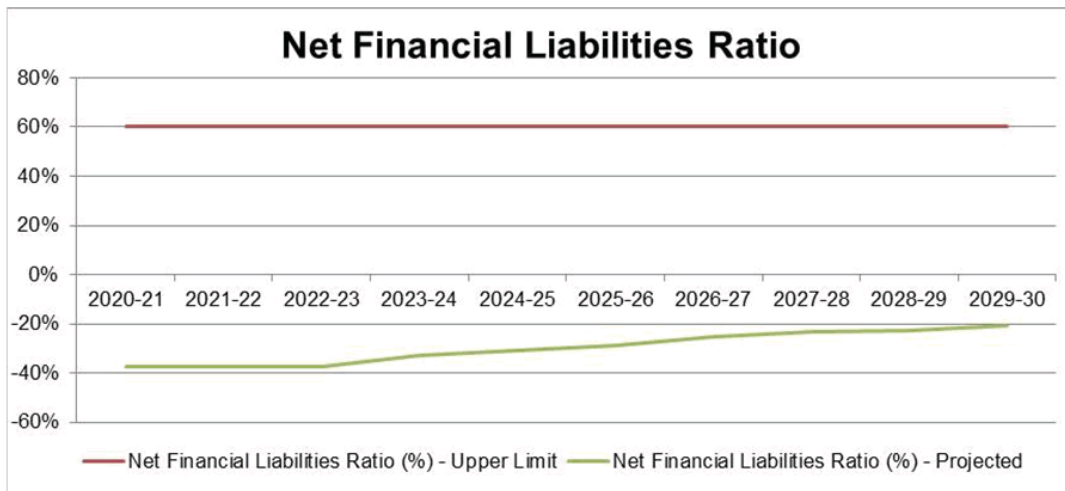
- Council will review its ten year capital program simultaneously to its annual review of the Strategy. The ten year capital program will align to the requirements of the Capital Works Prioritisation Policy and the long-term financial forecast will then determine whether borrowing is required for works relating to risk management, asset management or intergenerational projects
- 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

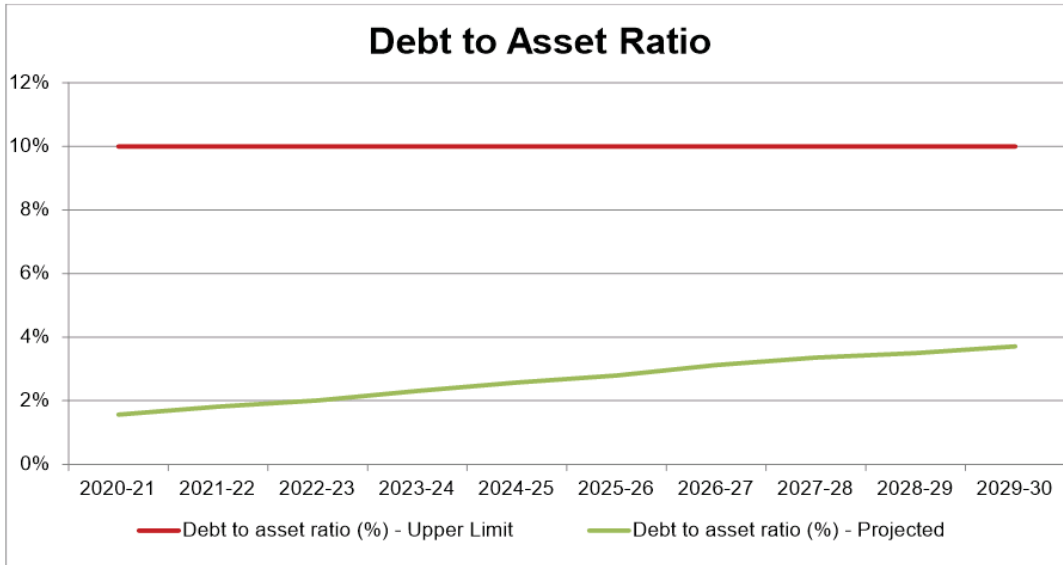


The above graph illustrates Council can clearly cover the principal and interest payments associated with borrowings. In recent years, Council has utilised surplus cash as a preference over increasing liabilities on the community's balance sheet.

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 minus 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.

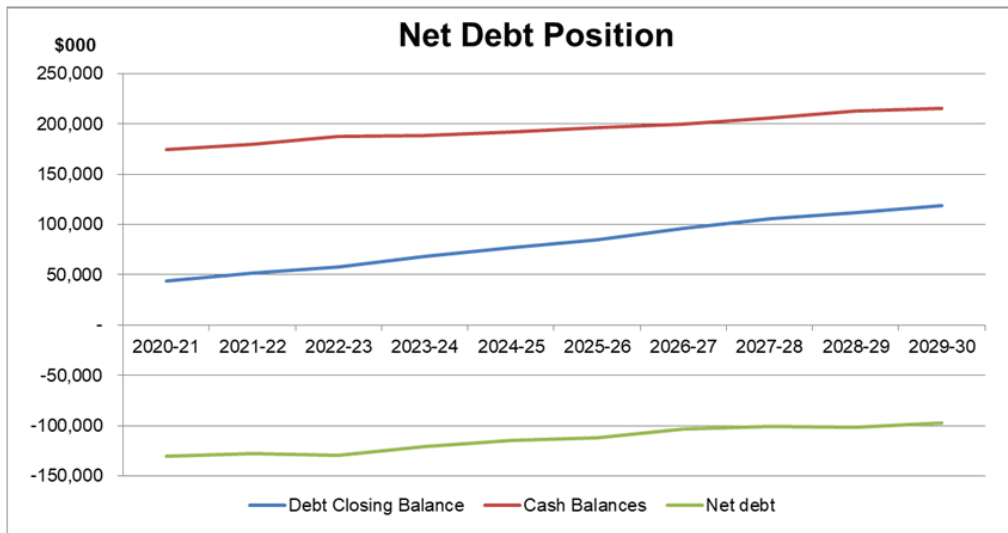


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Council's asset base is in the order of \$2.8 billion and debt is decreasing substantially over the long-term forecast.

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 for review, although not necessarily a major concern provided Council can still service the debt.



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. These reserves are reconciled and reported on a monthly basis.

7.2 Equity Management Policy Statement

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 2020-2030 Financial Strategy has been updated as part of the 2020-21 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

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) meet 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. Through its monthly financial reports, formal budget reviews and associated variance analysis, financial workshops and Audit Committee, Council also continuously:

- 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.

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With respect to issues, Council continues to review its Activity Based Costing (ABC) methodologies and corporate overhead allocation. 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 financially sustainable. Through better costing, corporate overhead allocations, 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 recognises the activity is conducted, or has the potential to be conducted, in competition with the private sector giving greater transparency to the community over the activity and clarity of the revenue stream.*
- *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 current policies to support the decision making process with respect to commercial businesses:

- Application of Dividends and Tax Equivalent Payments
- Dividend Policy – Significant and Prescribed Business Activities
- Competitive Neutrality Complaint Process
- Community Service Obligation

Industry specific policies include but are not limited to:

- Application of Water Charges
- Application of Wastewater Charges
- Trade Waste
- Application of Waste Disposal levies

9.3 Redland Investment Corporation and its Subsidiaries

Council continues to look for ways to minimise increases to rates and charges as well as strengthening its financial position. 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.

RIC 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*.

9.4 Existing Commercial Opportunities

Council currently has two commercial business units, namely:

- Redland Water
- RedWaste

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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 consider 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.

9.5 Redlands Priority Development Areas

Priority Development Areas (PDA) are products of the *Economic Development Act 2012* which facilitates economic development across Queensland. Both Cleveland (Toondah Harbour) and Redland Bay (Weinam Creek) were designated Priority Development Areas by the Queensland Government with the desired outcome to promote transport, tourism and businesses within Redland City.

9.6 Key Risks, Issues and Mitigation Strategies

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

Opportunity	Likelihood	Consequence	Rating
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
Revenue streams for Council that reduce price increases on residents through general rates	Possible	Low	Medium
A commitment to reducing red tape and ensuring NBN access would make the city an attractive place to do business	Possible	Medium	Medium
Reduction of maintenance costs on idle assets- current surplus land has a maintenance cost but does not generate revenue	Likely	Low	Medium
Redland Investment Corporation (RIC) declare future dividends payable to Council	Possible	Low	Medium
Council's advocacy and ongoing education on recycle, reuse and reduce waste will provide long-term economic, social and environmental benefits for Council. The transition to the circular economy will generate jobs, increase the robustness of the economy, increase accessibility to goods, maximise the value of resources	Likely	Low	Medium

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Risk	Likelihood	Consequence	Rating
Reputation Risk - Council selling land that the community would like to retain	Likely	Low	Medium
Loss of commercial opportunities due to length of time for planning approvals to eventuate.	Possible	Low	Medium
Current forecasts of gain on sale of developed land may not eventuate due to changes in market conditions	Possible	Low	Medium

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's Chief Executive Officer will be invited to observe the Redland Investment Corporation Board meetings. Additionally Councillors and the RIC Board meet on regular occasions
- RIC will submit quarterly reports to Redland City Council General Meetings to track performance against expectations

10. Appendices

10.1 Long-Term Financial Forecast Statements

	Year 1 2020-21	Year 2 2021-22	Year 3 2022-23	Year 4 2023-24	Year 5 2024-25	Year 6 2025-26	Year 7 2026-27	Year 8 2027-28	Year 9 2028-29	Year 10 2029-30
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
LONG-TERM FINANCIAL FORECAST - PROJECTED STATEMENT OF COMPREHENSIVE INCOME										
Recurrent revenue										
Rates charges	108,926	112,541	115,354	119,198	123,534	127,895	132,122	136,443	140,763	145,220
Levies and utility charges	160,082	164,862	176,386	183,217	190,586	198,302	206,073	214,093	222,356	230,929
Less: Pensioner remissions and rebates	(3,430)	(3,522)	(3,624)	(3,740)	(3,870)	(4,002)	(4,130)	(4,261)	(4,392)	(4,527)
Fees	13,554	14,164	14,826	15,562	16,458	17,413	18,460	19,571	20,748	21,996
Rental income	956	975	995	1,018	1,043	1,070	1,096	1,124	1,152	1,181
Interest received	2,999	3,484	4,065	4,679	4,765	4,894	5,005	5,181	5,364	5,484
Sales revenue	3,630	3,699	3,777	3,864	3,961	4,060	4,161	4,266	4,372	4,481
Other income	533	543	554	567	581	596	611	626	641	657
Grants, subsidies and contributions	14,896	14,354	13,396	13,396	7,349	7,463	7,659	11,139	7,537	7,586
Total recurrent revenue	302,146	311,100	321,538	337,761	344,407	357,691	371,057	388,180	398,540	413,007
Capital revenue										
Grants, subsidies and contributions	25,922	25,208	27,015	32,736	43,387	32,448	29,710	30,378	35,347	12,027
Non-cash contributions	3,480	3,537	3,611	3,690	3,772	3,859	3,951	4,047	4,148	4,252
Total capital revenue	29,402	28,745	30,626	36,426	47,160	36,308	33,661	34,424	39,495	16,279
TOTAL INCOME	331,548	339,845	352,164	374,186	391,567	393,998	404,717	422,605	438,035	429,286
Recurrent expenses										
Employee benefits	91,988	94,196	96,551	98,965	101,439	103,975	106,574	109,239	111,970	114,769
Materials and services	143,791	146,275	151,526	162,947	163,459	169,936	177,033	187,106	190,732	198,936
Finance costs	2,382	2,117	1,957	2,154	2,323	2,480	2,712	3,064	3,305	3,481
Depreciation and amortisation	64,938	67,290	70,737	72,836	76,192	80,151	83,528	87,437	91,027	94,167
Other expenditure	520	532	546	561	578	595	613	631	649	668
Total recurrent expenses	303,619	310,410	321,316	337,463	343,991	357,137	370,460	387,477	397,683	412,020
Capital expenses										
(Gain) / loss on disposal of non-current assets	289	645	308	889	383	573	811	197	746	746
Total capital expenses	289	645	308	889	383	573	811	197	746	746
TOTAL EXPENSES	303,908	311,055	321,625	338,352	344,374	357,710	371,271	387,674	398,429	412,766
NET RESULT	27,641	28,790	30,539	35,835	47,193	36,289	33,446	34,931	39,607	16,520
Other comprehensive income/(loss)										
Items that will not be reclassified to a net result										
Revaluation of property, plant and equipment	-	-	-	-	-	-	-	-	-	-
TOTAL COMPREHENSIVE INCOME	27,641	28,790	30,539	35,835	47,193	36,289	33,446	34,931	39,607	16,520

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LONG-TERM FINANCIAL FORECAST - PROJECTED STATEMENT OF FINANCIAL POSITION										
	Year 1 2020,21 \$000	Year 2 2021,22 \$000	Year 3 2022,23 \$000	Year 4 2023,24 \$000	Year 5 2024,25 \$000	Year 6 2025,26 \$000	Year 7 2026,27 \$000	Year 8 2027,28 \$000	Year 9 2028,29 \$000	Year 10 2029,30 \$000
CURRENT ASSETS										
Cash and cash equivalents	169,264	174,546	182,576	183,382	186,785	191,510	194,749	200,629	207,428	210,183
Trade and other receivables	45,924	47,054	48,666	51,023	51,997	54,004	56,026	58,554	60,170	62,372
Inventories	918	918	918	918	918	918	918	918	918	918
Other current assets	1,955	1,955	1,955	1,955	1,955	1,955	1,955	1,955	1,955	1,955
Total current assets	218,061	224,472	234,114	237,278	241,655	248,386	253,648	262,055	270,471	275,427
NON-CURRENT ASSETS										
Investment property	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091
Property, plant and equipment	2,572,288	2,595,794	2,624,142	2,669,506	2,722,026	2,761,642	2,803,782	2,842,239	2,881,263	2,903,569
Intangible assets	486	2,053	2,397	2,743	3,045	3,332	3,604	3,862	4,106	4,336
Right-of-use assets	5,919	4,877	3,883	2,922	2,147	1,567	1,414	1,260	1,107	954
Other financial assets	73	73	73	73	73	73	73	73	73	73
Investment in other entities	13,101	13,101	13,101	13,101	13,101	13,101	13,101	13,101	13,101	13,101
Total non-current assets	2,592,958	2,616,988	2,644,687	2,689,436	2,741,483	2,780,806	2,823,064	2,861,626	2,900,741	2,923,124
TOTAL ASSETS	2,811,018	2,841,460	2,878,801	2,926,714	2,983,139	3,029,192	3,076,712	3,123,682	3,171,211	3,198,551
CURRENT LIABILITIES										
Trade and other payables	28,839	29,187	30,319	33,068	32,864	34,238	35,785	38,079	38,747	40,604
Borrowings - current	6,361	8,056	4,022	4,663	5,423	4,186	3,951	4,626	5,243	5,822
Lease liability - current	1,302	1,151	1,157	946	528	161	164	168	172	127
Provisions - current	10,769	8,160	8,310	8,523	8,696	8,907	9,153	9,344	9,570	9,810
Other current liabilities	0	175	197	440	892	1,295	1,328	1,361	1,396	1,480
Total current liabilities	47,271	46,729	44,005	47,639	48,404	48,787	50,381	53,578	55,128	57,843
NON-CURRENT LIABILITIES										
Borrowings - non-current	37,900	43,992	54,672	63,887	72,588	81,668	93,709	102,001	107,649	114,828
Lease liability - non-current	5,481	4,475	3,317	2,372	1,843	1,682	1,518	1,350	1,178	1,052
Provisions - non-current	15,120	12,228	12,231	12,406	12,701	13,164	13,766	14,484	15,381	16,434
Total non-current liabilities	58,501	60,695	70,220	78,665	87,132	96,514	108,994	117,835	124,209	132,314
TOTAL LIABILITIES	105,772	107,424	114,225	126,304	135,536	145,301	159,375	171,414	179,336	190,156
NET COMMUNITY ASSETS	2,705,246	2,734,036	2,764,575	2,800,410	2,847,603	2,883,891	2,917,338	2,952,268	2,991,875	3,008,395
COMMUNITY EQUITY										
Asset revaluation surplus	1,008,120	1,008,120	1,008,120	1,008,120	1,008,120	1,008,120	1,008,120	1,008,120	1,008,120	1,008,120
Retained surplus	1,580,316	1,614,529	1,650,491	1,691,749	1,744,365	1,796,076	1,824,946	1,865,299	1,910,329	1,932,272
Constrained cash reserves	116,810	111,387	105,964	100,541	95,118	89,695	84,272	78,849	73,426	68,003
TOTAL COMMUNITY EQUITY	2,705,246	2,734,036	2,764,575	2,800,410	2,847,603	2,883,891	2,917,338	2,952,268	2,991,875	3,008,395

LONG-TERM FINANCIAL FORECAST - PROJECTED STATEMENT OF CASH FLOWS										
	Year 1 2020-21 \$000	Year 2 2021-22 \$000	Year 3 2022-23 \$000	Year 4 2023-24 \$000	Year 5 2024-25 \$000	Year 6 2025-26 \$000	Year 7 2026-27 \$000	Year 8 2027-28 \$000	Year 9 2028-29 \$000	Year 10 2029-30 \$000
CASH FLOWS FROM OPERATING ACTIVITIES										
Receipts from customers	276,486	292,135	306,691	318,186	330,082	342,731	355,382	368,899	382,290	396,621
Payments to suppliers and employees	(239,435)	(246,628)	(247,798)	(259,785)	(265,652)	(272,892)	(282,259)	(294,214)	(302,006)	(311,677)
Interest received	2,999	3,484	4,065	4,679	4,765	4,894	5,005	5,181	5,364	5,484
Rental income	956	971	991	1,014	1,038	1,065	1,092	1,119	1,146	1,175
Non-capital grants and contributions	14,483	14,531	9,316	12,646	8,434	7,442	7,623	10,516	8,181	7,577
Borrowing costs	(2,052)	(1,531)	(1,379)	(1,583)	(1,757)	(1,916)	(2,143)	(2,483)	(2,713)	(2,878)
Right-of-use assets interest expense	(144)	(123)	(104)	(85)	(66)	(50)	(41)	(38)	(34)	(30)
Net cash inflow/(outflow) from operating activities	53,294	62,840	71,783	75,071	76,844	81,274	84,659	88,980	92,228	96,273
CASH FLOWS FROM INVESTING ACTIVITIES										
Payments for property, plant and equipment	(77,614)	(90,049)	(97,187)	(116,286)	(125,662)	(117,606)	(123,391)	(123,498)	(127,528)	(113,820)
Payments for intangible assets	-	(626)	(481)	(421)	(429)	(438)	(448)	(458)	(469)	(481)
Proceeds from sale of property, plant and equipment	1,562	1,205	1,541	961	1,467	1,277	1,039	1,653	1,104	1,104
Capital grants, subsidies and contributions	25,922	25,208	27,015	32,736	43,387	32,448	29,710	30,378	35,347	12,027
Other cash flows from investing activities	-	61	(136)	46	281	455	25	23	20	66
Net cash inflow/(outflow) from investing activities	(50,131)	(64,201)	(69,248)	(82,964)	(81,956)	(83,864)	(93,064)	(91,903)	(91,526)	(101,104)
CASH FLOWS FROM FINANCING ACTIVITIES										
Proceeds from borrowings	9,612	15,000	14,700	13,877	14,123	13,265	15,991	12,917	10,890	13,000
Repayment of borrowings	(6,361)	(7,207)	(8,055)	(4,021)	(4,662)	(5,422)	(4,185)	(3,950)	(4,625)	(5,242)
Right-of-use lease payments	(1,294)	(1,149)	(1,151)	(1,157)	(946)	(528)	(161)	(164)	(168)	(172)
Net cash inflow/(outflow) from financing activities	1,957	6,644	5,494	8,699	8,515	7,314	11,645	8,803	6,097	7,587
Net increase/(decrease) in cash held	5,120	5,282	8,029	806	3,403	4,724	3,239	5,880	6,799	2,755
Cash and cash equivalents at the beginning of the year	164,145	169,264	174,546	182,576	183,382	186,785	191,510	194,749	200,629	207,428
Cash and cash equivalents at the end of the year	169,264	174,546	182,576	183,382	186,785	191,510	194,749	200,629	207,428	210,183

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LONG-TERM FINANCIAL FORECAST - PROJECTED OPERATING STATEMENT										
	Year 1 2020-21 \$000	Year 2 2021-22 \$000	Year 3 2022-23 \$000	Year 4 2023-24 \$000	Year 5 2024-25 \$000	Year 6 2025-26 \$000	Year 7 2026-27 \$000	Year 8 2027-28 \$000	Year 9 2028-29 \$000	Year 10 2029-30 \$000
Revenue										
Rates charges	108,926	112,541	115,354	119,198	123,534	127,895	132,122	136,443	140,763	145,220
Levies and utility charges	160,082	164,862	175,386	183,217	190,586	198,302	206,073	214,093	222,356	230,929
Less: Pensioner remissions and rebates	(3,430)	(3,522)	(3,624)	(3,740)	(3,870)	(4,002)	(4,130)	(4,261)	(4,392)	(4,527)
Fees	13,554	14,164	14,826	15,562	16,458	17,413	18,460	19,571	20,748	21,996
Operating grants and subsidies	14,339	13,781	8,614	12,787	6,718	6,809	6,983	10,441	6,817	6,844
Operating contributions and donations	557	572	590	609	632	654	675	697	720	742
Interest external	2,999	3,484	4,065	4,679	4,765	4,894	5,005	5,181	5,364	5,484
Other revenue	5,119	5,217	5,327	5,449	5,586	5,725	5,868	6,015	6,165	6,320
Total revenue	302,146	311,100	321,538	337,761	344,407	357,691	371,057	388,180	398,540	413,007
Expense										
Employee benefits	91,988	94,196	96,551	98,965	101,439	103,975	106,574	109,239	111,970	114,769
Materials and services	145,591	148,118	153,416	164,889	165,460	171,998	179,157	189,292	192,981	201,248
Finance costs other	449	463	474	486	500	514	528	543	557	573
Other expenditure	520	532	546	561	578	595	613	631	649	668
Net internal costs	(1,800)	(1,843)	(1,890)	(1,942)	(2,001)	(2,062)	(2,124)	(2,186)	(2,249)	(2,313)
Total expenses	236,748	241,466	249,096	262,958	265,975	275,020	284,748	297,519	303,908	314,945
Earnings before interest, tax and depreciation (EB)	65,398	69,634	72,441	74,802	78,432	82,671	86,308	90,661	94,632	98,062
Interest expense - external	1,933	1,654	1,483	1,668	1,823	1,966	2,184	2,521	2,747	2,908
Depreciation and amortisation	64,938	67,290	70,737	72,836	76,192	80,151	83,528	87,437	91,027	94,167
Operating Surplus/(Deficit)	(1,473)	690	221	298	416	554	596	703	858	987

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LONG-TERM FINANCIAL FORECAST - PROJECTED CAPITAL FUNDING STATEMENT										
	Year 1 2020-21 \$'000	Year 2 2021-22 \$'000	Year 3 2022-23 \$'000	Year 4 2023-24 \$'000	Year 5 2024-25 \$'000	Year 6 2025-26 \$'000	Year 7 2026-27 \$'000	Year 8 2027-28 \$'000	Year 9 2028-29 \$'000	Year 10 2029-30 \$'000
Proposed sources of capital funding										
Capital contributions and donations	22,911	24,334	26,120	31,636	42,333	31,574	28,836	29,503	34,473	11,153
Capital grants and subsidies	3,011	874	895	1,100	1,054	874	874	874	874	874
Proceeds on disposal of non-current assets	1,562	1,376	1,205	1,541	961	1,467	1,277	1,039	1,653	1,104
Capital transfers (to) from reserves	(8,260)	5,423	5,423	5,423	5,423	5,423	5,423	5,423	5,423	5,423
Non-cash contributions	3,480	3,537	3,611	3,690	3,772	3,859	3,951	4,047	4,148	4,252
New loans	9,612	15,000	14,700	13,877	14,123	13,265	15,991	12,917	10,890	13,000
Funding from general revenue	56,697	52,176	58,530	68,301	69,016	71,809	76,151	78,310	79,473	88,157
Total sources of capital funding	89,013	102,720	110,484	125,568	136,683	128,272	132,502	132,113	136,934	123,962
Proposed application of capital funds										
Contributed assets	3,480	3,537	3,611	3,690	3,772	3,859	3,951	4,047	4,148	4,252
Capitalised goods and services	70,514	83,421	89,855	107,370	116,924	108,601	113,932	114,040	117,757	105,157
Capitalised employee costs	7,101	7,254	7,813	9,337	10,167	9,444	9,907	9,916	10,240	9,144
Loan redemption	7,918	8,509	9,204	5,172	5,819	6,368	4,713	4,111	4,789	5,410
Total application of capital funds	89,013	102,720	110,484	125,568	136,683	128,272	132,502	132,113	136,934	123,962
Other budgeted items										
Transfers to constrained operating reserves	(19,465)	(19,951)	(20,450)	(20,961)	(21,485)	(22,022)	(22,573)	(23,137)	(23,716)	(24,309)
Transfers from constrained operating reserves	16,018	19,951	20,450	20,961	21,485	22,022	22,573	23,137	23,716	24,309
Written down value (WDV) of assets disposed	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850

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10.2 Glossary – Key Performance Indicators

Definition of Ratios	
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
Asset Sustainability Ratio*:	Capital Expenditure on Replacement of Infrastructure 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 on Infrastructure Assets
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
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
<i>Cash balance includes cash on hand, cash at bank and other short term investments</i>	
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>	[[Cash Operating Costs + Interest Expense] / Period in Year]
Longer Term Financial Stability - Debt to Asset Ratio:	Current and Non-current Debt**
<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 Council's cash flow capabilities</i>	Cash Operating Revenue + Interest 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

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

** Debt includes lease liabilities.

*** Interest expense includes interest on leases.

^ Loan redemption includes lease redemption

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.

5.14 REGISTER OF FEES 2020-2021**Objective Reference:** A4667411**Authorising Officer:** Deborah Corbett-Hall, Chief Financial Officer**Responsible Officer:** Deborah Corbett-Hall, Chief Financial Officer**Report Author:** Katharine Bremner, Budget and Systems Manager**Attachments:** 1. 2020-2021 Register of Fees [↓](#)**PURPOSE**

This report accompanies the proposed Register of Fees 2020-2021. 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 Act (an application fee); or
- b) Recording a change of ownership of land; or
- c) Giving information kept under a Local Government Act; or
- 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 or the Plumbing and Drainage Act.

Other Acts also make provision for a local authority to raise charges in association with activities undertaken under their jurisdiction: for example, *Planning Act 2016* and *Right to Information Act 2009*. These charges are identified by type in the attached Register of Fees 2020-2021.

ISSUES

The attached Register of Fees 2020-2021 has been developed as part of the 2020-2021 budget development process and is now presented to Council for adoption.

Workshops have been held as part of the budget development and in adopting the Register of Fees 2020-2021, Council will provide the community with a clear statement of intent in relation to fees 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, Redland City Council publishes all its annual fees 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. Additionally, Council reviews its long term financial strategy on an annual basis and considers the weighted indices, growth and price factors.

Financial

The Register of Fees 2020-2021 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 in the attached schedule.

The fees have been developed using a number of methodologies, mainly factoring in an indexation on the 2019-2020 fees. Other methodologies used to develop a fee 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 a particular Council service or facility.

People

Nil impact expected as the purpose of the attached report is to provide the schedule of fees for the 2020-2021 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 for the 2020-2021 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 for the 2020-2021 financial year and the increases are in line with long term strategic projections.

Human Rights

Nil impact expected as the purpose of the attached report is to provide the schedule of fees for the 2020-2021 financial year and the increases are in line with long term strategic projections.

Alignment with Council's Policy and Plans

This report aligns with Council's 2018-2023 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

Consulted	Consultation Date	Comments/Actions
Finance Officers/ Executive Leadership Team/ Councillors	7 May 2020 19 May 2020 28 May 2020	2020-2021 Budget Workshop – opportunity to review and amend the 2020-2021 Register of Fees
General Counsel Group	May 2020	Review of report and attachment for compliance with legislation

OPTIONS**Option One**

That Council resolves to adopt the Register of Fees 2020-2021 for Redland City Council.

Option Two

That Council resolves to amend the attachment, or request further information prior to adoption.

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION 2020/16

Moved by: Cr Peter Mitchell

Seconded by: Cr Paul Bishop

That Council resolves to adopt the Register of Fees 2020-2021 for Redland City Council.

CARRIED 11/0

Crs Karen Williams, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Mark Edwards, Julie Talty, Rowanne McKenzie, Tracey Huges, Adelia Berridge and Paul Bishop voted FOR the motion.



2020-2021 Register of Fees

**(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	\$1.25	A4	\$2.55
A3	\$1.80	A3	\$3.70
Copies of Council Minutes (A4)		Cost	
6 pages or less		As per above	
7 pages or more		\$7.20	

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. These Cost Recovery Fees are included in this Register of Fees and a copy can be obtained through Council's website or from the Corporate Meetings & Registers Team, standard black and white photocopy charges apply.



Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
LEGAL SERVICES						
Notices of Non-Party Disclosure and Third Party Discovery						
IPDOC1.0	Inspection and provision of documents	per hour	40.30		40.30	R
Party Disclosure and Discovery						
IPDOC1.1	Inspection and provision of documents	per hour	40.30		40.30	R
RIGHT TO INFORMATION						
Application fees are set by the Qld State Government contact Council's Corporate Governance Unit for current fees.						
RTI1.0	Application fee for applications not concerning applicant's personal affairs (Statutory Fee)	per application			POA Statutory Fee	R
RTI1.1	Application processing charges if processing (including inspection of documents) takes longer than 5 hours (Statutory Charge)	per 15 mins			POA Statutory Fee	R
RTI1.2	Photocopies – A4 Black & white (statutory charge)	per page			POA Statutory Fee	R
MAPPING SERVICES						
POSTA1.0	Postage	per map	11.86	1.19	13.05	C
Computer Generated Mapping Products						
CGMP1.5	Customised Map	per map	95.95	9.60	105.55 Hourly rate, plus extra based on map size	C
Digital Mapping Data						
DMPD1.0	CD Production and Digital Data Agreement	per item	272.64	27.26	299.90	C
DMPD1.1	Digital Data Layer (Shapefile format)	per layer	67.91	6.79	74.70	C
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>						
RASER1.0	Full Property/Rate Search	per enquiry	83.38		83.38	R
Revenue Services						
REVSE1.0	Property Transfer Fee (Change of Ownership)	per transfer	70.90		70.90	R
REVSE1.1	Copies of rate notices older than 7 years from the current financial year	per rate notice	80.10		80.10	R
REVSE1.2	Dishonour Administration Fee	per dishonour	45.45		45.45 + bank fee charged to RCC	R
REVSE1.3	Inspect Rate Book (not suitable for Property Conveyance)	per property	28.50		28.50	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
WATER SUPPLY						
WRSP1.0	Water Meter Search	per search	52.60		52.60	C
WRSP1.1	Verification Meter Accuracy	per verification			POA	C
LIBRARY FEES						
LIBF1.3	Inter-Library Loans (if applicable)	per loan	25.91	2.59	28.50	C
LIBF1.6	Replacement fee for lost & damaged library books & other items	at cost			at cost	C
LIBF1.8	Booklets	per book			POA	C
LIBF1.10	Meeting Rooms - Commercial Use Only	first 2 hours	18.73	1.87	20.60	C
LIBF1.11	Universal Serial Bus (USB)	per item	9.50	0.95	10.45	C
LIBF1.7	Workshops	per participant			POA	C
LIBF1.4	Sale of second hand books	per book			POA	C
Printing from ITC in the libraries						
ITCP1.1	Black and white printing from ITC in Libraries	per page	0.18	0.02	0.20	C
ITCP1.2	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						
RAG1.0	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
RAG1.1	Public Program Workshops	per person			POA	C
RAG1.3	Ticketed Events in Art Gallery	per person			POA	C
RAG1.2	Redland Art Awards	Per Entry			POA	C
REDLAND PERFORMING ARTS CENTRE - RPAC						
CONCERT HALL						
RPAC3.0	Per Performance Day/Night - 10% gross box office, with a minimum guaranteed rental, plus all costs	minimum - per day/night	1,350.91	135.09	1,486.00	C
RPAC3.1	Rehearsal Hire: (Not on day of a performance) Working lights only - minimum 3 hour call	per hour + costs	67.27	6.73	74.00	C
RPAC3.2	Bump in / set up / full rehearsal - per hour	per hour + costs	81.82	8.18	90.00	C
RPAC3.3	Bump in / set up / full rehearsal - per day	per day + costs	570.00	57.00	627.00	C
Concert Hall - Green Room Only						
RPAC3.12	Business hours - Monday to Friday - full day	per day + costs	73.64	7.36	81.00	C
RPAC3.13	Business hours - Monday to Friday - half day	half day + costs	40.91	4.09	45.00	C
RPAC3.14	Evenings, weekends & public holidays - full day	per day + costs	141.82	14.18	156.00	C
RPAC3.15	Evenings, weekends & public holidays - half day	half day + costs	67.27	6.73	74.00	C

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Concert Hall - Part Hall Foyer and Mezzanine						
RPAC3.8	Business hours - Monday to Friday - full day	per day + costs	298.18	29.82	328.00	C
RPAC3.9	Business hours - Monday to Friday - half day	half day + costs	147.27	14.73	162.00	C
RPAC3.10	Evenings, weekends & public holidays - full day	per day + costs	365.45	36.55	402.00	C
RPAC3.11	Evenings, weekends & public holidays - half day	half day + costs	202.73	20.27	223.00	C
Concert Hall - Part Hall Foyer, Mezzanine & Green Room						
RPAC3.4	Business hours - Monday to Friday - full day	per day + costs	365.45	36.55	402.00	C
RPAC3.5	Business hours - Monday to Friday - half day	half day + costs	190.00	19.00	209.00	C
RPAC3.6	Evenings, weekends & public holidays - full day	per day + costs	430.91	43.09	474.00	C
RPAC3.7	Evenings, weekends & public holidays - half day	half day + costs	242.73	24.27	267.00	C
CULTURAL CENTRE VENUES						
<i>Facilities & Equipment</i>						
RPAC8.7	Kitchen	per day	44.55	4.45	49.00	C
RPAC8.8	Technical Duty Supervisor incl AV, SX, LX Ops	per hour	56.36	5.64	62.00	C
RPAC8.9	Post performance clean	per hour	43.64	4.36	48.00	C
Cultural Centre Venues - Event Use						
RPAC8.0	Gallery Foyer (Hourly Use up to 3 hours)	per hour	75.00	7.50	82.50	C
RPAC8.2	Gallery (including kitchen) (Event Use) 10% gross box office, with a minimum guaranteed rental, plus all costs	per day	729.09	72.91	802.00	C
RPAC8.1	Auditorium (Hourly Use up to 3 hours)	per hour	59.09	5.91	65.00	C
RPAC8.3	Auditorium (including kitchen) (Event use) 10% gross box office, with a minimum guaranteed rental, plus all costs	per day	460.00	46.00	506.00	C
RPAC8.4	Whole of Venue (including kitchen) (Event Use) 10% gross box office, with a minimum guaranteed rental, plus all costs	per day	1,136.36	113.64	1,250.00	C
Cultural Centre Venues - Green Room Only						
RPAC8.5	Business hours - Monday to Friday	per day + costs	65.45	6.55	72.00	C
RPAC8.6	Evenings, weekends & public holidays	per day + costs	101.82	10.18	112.00	C
EQUIPMENT HIRE - External						
RPAC6.0	Consumable items - technical	per item			at cost + 10%	C
RPAC6.1	Hire of special lighting equipment	per item			at cost + 10%	C
RPAC6.2	Hire of special sound equipment	per item			at cost + 10%	C
RPAC6.3	Hire of special staging equipment	per item			at cost + 10%	C
RPAC6.4	Equipment Hire - RPAC Owned	per item			POA Depending on piece of equipment	C

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
MARKETING SERVICES						
RPAC5.0	Target marketing - direct mail (incl postage)	per envelope	2.18	0.22	2.40	C
RPAC5.4	Display ad placement (artwork supplied)	per display			at cost + 10%	C
RPAC5.1	Poster distribution - venue details supplied	per poster	1.73	0.17	1.90	C
RPAC5.2	Poster distribution - when doubled with another run	no charge				C
RPAC5.3	Poster distribution - venue details to be attached	per poster	2.27	0.23	2.50	C
OTHER FEES						
RPAC7.0	Post performance clean	per hour	43.64	4.36	48.00	C
RPAC7.1	Merchandising - 10% Commission on gross merchandise sales (incl GST)	per item			% of sale price	C
RPAC7.2	Local phone/fax call	per call	0.55	0.05	0.60	C
RPAC7.3	Linen Hire - Trestle Table	per item			at cost + 10%	C
RPAC7.4	Linen Hire - Round Table	per item(s)			at cost + 10%	C
RPAC7.5	Other Linen Hire (seat covers, napkins, dry bar covers)	per item			at cost + 10%	C
PERFORMANCE LAWN						
RPAC2.0	Casual Rate	per day	960.91	96.09	1,057.00	C
RPAC2.1	Bulk Use (12 months or more)	per day	639.09	63.91	703.00	C
RPAC2.2	Electricity Access Fee	per day	106.36	10.64	117.00	C
RPAC2.3	Bond/ Make Good Fee	per day	1,066.36	106.64	1,173.00	C
RPAC2.4	Technical Duty Supervisor incl AV, SX, LX Ops	per hour	56.36	5.64	62.00	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>						
RPAC1.0	Small Events - up to 100 people - Parties / weddings / promotions / fund raisers etc	bond per event	550.00		550.00	B
RPAC1.1	Medium Events - 101-250 people - Parties / weddings / promotions / fund raisers etc	bond per event	825.00		825.00	B
RPAC1.2	Large Events - Over 250 people - Parties / weddings / promotions / fund raisers etc	bond per event	1,100.00		1,100.00	B
STAFF COSTS						
<i>(Labour charge penalty rates apply for overtime, Sundays & Public Holidays)</i>						
RPAC4.0	Front of House Staff Performance Package (over 200 patrons)	4 staff @ max 3 hours each	490.91	49.09	540.00	C
RPAC4.1	Front of House/Functions Coordinator	per hour	46.36	4.64	51.00	C
RPAC4.2	Usher (min 3hr call)	per hour	41.82	4.18	46.00	C
RPAC4.3	Program/Merchandise sellers (min 3hr call)	per hour	50.91	5.09	56.00	C
RPAC4.4	Bar Attendant at private functions (min 3hr call)	per hour	50.91	5.09	56.00	C
RPAC4.5	FOH Duty Supervisor (required with non performance events)	per hour	46.36	4.64	51.00	C
RPAC4.6	Security staff	per hour	56.36	5.64	62.00	C
RPAC4.7	Technical Duty Supervisor incl AV, SX, LX Ops (required with access to stage & equipment)	per hour	56.36	5.64	62.00	C
RPAC4.9	Marketing Coordinator	per hour	50.91	5.09	56.00	C
RPAC4.8	Technicians (min 3hr call)	per hour	53.64	5.36	59.00	C

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
	TICKETING FEES					
RPAC7.13	Telephone Transaction Fee	per transaction	4.09	0.41	4.50	C
RPAC7.4	Performance alterations to original set up of event	per hour	95.00	9.50	104.50	C
RPAC7.5	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
RPAC7.6	Ticket Fee	per ticket	3.91	0.39	4.30	C
RPAC7.7	Complimentary Ticket Fee	per ticket	3.27	0.33	3.60	C
RPAC7.8	Ticket Cancellation Fee	per ticket	4.00	0.40	4.40	C
RPAC7.9	Complimentary Tickets Cancellation Fee	per ticket	3.27	0.33	3.60	C
RPAC7.10	Online Ticket Booking Fee (maximum 10 tickets per transaction)	per transaction	4.73	0.47	5.20	C
RPAC7.12	Ticket Exchange Fee	per ticket	3.45	0.35	3.80	C
RPAC7.14	Postage & handling fee for all tickets mailed to patrons	per envelope	2.18	0.22	2.40	C
RPAC7.3	Box Office / Ticketing Services - Event creation - set up fee	per event	95.00	9.50	104.50	C

FEE REGISTER SUPPORTING INFORMATION

1. FEE CALCULATIONS AND MULTIPLIERS

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.

Fee multipliers apply to fee calculations, based on the following:

- Code Assessment 1
- Impact Assessment 1.5

The following multipliers apply to an application for bulk assessment of dwelling houses (including concurrence agency response):

- 2-10 houses 0.75
- 11-50 houses 0.50
- 51 or more houses 0.25

2. REFUNDS

2.1 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.

2.2 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:

Refund of fees for withdrawn application excluding plumbing applications	
Stage of Application	Refund Percentage
Application Part	80%
Information and Referral Part	50%
Notification Part	20%
Decision Part	Nil

Refund of fees for plumbing withdrawn applications	
Stage of Application	Refund Percentage
Application Part	80%
Information request issued	65%
Decision issued	50%
An inspection has been carried out	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.

2.3 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.

3. 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

4. DISCRETIONARY FEE CALCULATIONS AND DISCOUNTS

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

4.1 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 and compared with fees for similar applications in Redland City Council's supporting schedule as well as other Councils.

A required fee may be refunded or waived under Council's POL-3120 Discounts and Waivers of Fees, Charges and Infringements Policy or the *Planning Act 2016*, section 109.

1. Circumstances for waiving all or part of a required fee apply 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.

4.2 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.

4.3 Bona-fide Charities, Not for Profit Organisations and Other Organisations and Third Parties

A discount/rebate of 25% will be applied for bona-fide charities, not for profit organisations and other organisations or third parties 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, not for profit organisation or other organisation and third parties must be supplied with the application to receive the discount at lodgement.

Note: This discount does not apply to infrastructure charges.

4.4 Multiple Discounts

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

- Charity/not for profit organisation; then
- Other discounts.

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

4.5 Non-Residential Use Base Fee

Where the development application involves more than one of the following uses (proposed on the same development site), only one base fee is applied (the 'per unit' description still applies to all uses, where applicable):

- Shop
- Office
- Food and drink outlet
- Health care services
- Veterinary service
- Community care centre

4.6 Combined Planning Application and Concurrence Agency Referral

Where the development application involves both a code assessable component for a material change of use and/or building works and a concurrence agency referral, only the code assessment fee will be charged.

4.7 Combined Concurrence Agency Referral and Operational Works/Conditioned Works Assessment

Where the development application involves both a concurrence agency referral and an operational works or a conditioned works assessment, only the operational works or conditioned works assessment fee will be charged.

5. RESUBMISSION OF A LAPSED APPLICATION**City Planning & Assessment Group**

Where a development application for building work, 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:

- a. A new application is resubmitted within 6 months of a previous application lapsing; and
- b. The new application is generally consistent with the lapsed application; and
- c. There have been no changes to the following:
 - i. Planning Scheme provisions applicable to the proposal;
 - ii. *Building Act* provisions applicable to the proposal; and
- d. 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.

6. CONTRIBUTIONS AND SECURITY BONDS**6.1 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: is to the greater value of either –

- a. 150% of the estimated uncompleted works costs; or
- b. \$5,000

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)**

6.2 Contributions

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

7. 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 [Council's website](#) for the resolution.

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

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
PLANNING ASSESSMENT GENERAL FEES						
PAGEN1.0	Early build deed of agreement	per application	1,216.00		1,216.00	R
PAGEN1.2	For all standard prelodgement meetings. Note: Where the site is a declared Priority Development Area no charge will apply.	per application	284.00		284.00	R
PAGEN1.1	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	706.00		706.00	R
PAGEN1.27	Request to extend currency period - Minor (including dwelling houses and ancillary uses, operational works and prescribed tidal works)	per application	373.00		373.00	R
PAGEN1.28	Request to extend currency period - Major (other)	per application			20% of current application fee or \$934 whichever is greater (capped at \$2,500)	R
Changing a development application as per <i>Planning Act 2016</i> s52 (except where the change does not affect the development assessment process)						
PAGEN1.3	Where the change does not require additional public notification	per application			20% of current application fee	R
PAGEN1.4	Where the change does require additional public notification	per application			30% of current application fee	R
Changing a development approval OTHER THAN A MINOR change as per <i>Planning Act 2016</i> s82.						
PAGEN1.5	Single Dwelling Units, Ancillary uses and Home based business	per application			For new uses not apart of current development approval: 100% of current application fee. Plus for any other changes: 20% of current application fee or \$1,398 whichever is greater	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
PAGEN1.6	Other Uses	per application			For new uses not apart of current development approval: 100% of current application fee. Plus for any other changes: 20% of current application fee or \$1,622 whichever is greater	R
PAGEN1.7	Change of an approval or change to a permit or certificate where Council is not the Assessment Manager.	per application	960.00		960.00	R
PAGEN1.8	Exemption Certificate	per application			25% of applicable application fee or \$470 whichever is greater	R
Changing of an approval, or referral agency response, where the change of approval is MINOR. (Planning Act 2016 s81)						
PAGEN1.9	Single Dwelling Units, Ancillary uses and Home based business	per application	373.00		373.00	R
PAGEN1.10	Other uses	per application	961.00		961.00	R
Miscellaneous						
PAGEN1.11	Copy of Decision Notice Search (includes copy of approved plan where applicable)	per application	72.00		72.00	R
PAGEN1.12	Licensing Investigation (for example; liquor, firearms, motor dealers etc.)	per application	383.00		383.00	R
PAGEN1.13	Building Envelope Search (includes a copy of the approved building envelope where applicable)	per application	70.00		70.00	R
PAGEN1.14	Superseded Planning Scheme Assessment	per application	1,445.00		1,445.00	R
PAGEN1.15	Generally in accordance / information in writing request (Dwelling House and ancillary uses)	per application	373.00		373.00	R
PAGEN1.16	Generally in accordance / information in writing (other)	per application	779.00		779.00	R
PAGEN1.17	Pre request responses where seeking a change through the court	per application	779.00		779.00	R
Negotiated Decision Request						
PAGEN1.18	Negotiated Decision Requests - Dwelling House and ancillary uses	per application	373.00		373.00	R
PAGEN1.19	Minor Negotiated Decision Requests - Other Uses	per application	935.00		935.00	R
PAGEN1.20	Negotiated Decision Requests - Other Uses (where the negotiated request involves upgrading from a preliminary approval to a development period)	two tier			20% of current application fee or \$1,622 whichever is greater	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
PAGEN1.21	Representations received in regard to an Action Notice (as per s412 of the repealed Sustainable Planning Act 2009)	per request	935.00		935.00	R
Planning and Development Certificates						
PLAN1.0	Limited Search	per lot	308.00		308.00	R
PLAN1.2	Standard Search	per lot	831.00		831.00	R
PLAN1.4	Full Search (built site)	per lot	5,618.00		5,618.00	R
PLAN1.3	Full Search (vacant site)	per lot	2,159.00		2,159.00	R
PLAN1.1	Urgent Limited Search	per lot	488.00		488.00	R
Preliminary Approval, Variation Request and Subsequent Development Permit						
PAGEN1.22	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 register of fees	per application			100% of application fee	R
PAGEN1.23	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
PAGEN1.24	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 register of fees	per application			75% of application fee	R
Priority Development Area (as per the Economic Development Act 2012 s34)						
PAGEN1.25	The application fee for a development application in a Priority Development Area will be 100% of the relevant fee listed in the register of fees	per application			100% of application fee	R
Temporary Building/Structure						
PAGEN1.26	Temporary building/ structure assessment	per application	410.00		410.00	R
INFRASTRUCTURE PLANNING & CHARGES						
INFPC1.0	Preparation of Infrastructure Agreement - where associated with an application for a permissible change or extension to relevant period	per application	601.00		601.00	R
INFPC1.1	Preparation of Infrastructure Agreement - where NOT associated with an application for a permissible change or extension to relevant period	per application	1,205.00		1,205.00	R
INFPC1.2	Discount calculation request (including prescribed financial contribution)	per application	413.00		413.00	R
INFPC1.3	Dispute of a recalculation of an establishment cost	per application	1,179.00		1,179.00 plus costs of certified professional	R
INFPC1.4	Trunk Infrastructure offset claim request	per application	890.00		890.00	R
INFPC1.5	Recalculation of the Establishment Cost for Trunk Infrastructure (Land or Works)	per application	1,205.00		1,205.00 plus costs of certified professional	R
INFPC1.6	Adjustment of the Establishment Cost for Trunk Infrastructure (Land or Works)	per application	1,205.00		1,205.00 plus costs of certified professional	R
INFPC1.7	Acceptance of Trunk Infrastructure (Land or Works)	per application	598.00		598.00 plus costs of certified professional	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
INFPC1.8	Conversion applications for Trunk Infrastructure	per application	1,205.00		1,205.00 plus costs of certified professional	R
INFPC1.9	Estimate of Infrastructure Charges	per application	422.00		422.00	R
INFPC1.10	Recalculation of a credit for a previous or existing lawful use, including a prescribed financial contribution (PFC)	per application	422.00		422.00	R
	Deed of Novation to an Infrastructure Agreement					
INFPC2.1	Preparation of Deed to transfer agreement obligations and entitlements to a new owner of the affected land.	per application	233.00		233.00	R
	Deed of Variation to an Infrastructure Agreement					
INFPC2.0	Preparation of Deed to amend the provisions of an agreement, negotiated by the parties.	per application	422.00		422.00	R
	Miscellaneous					
INFPC3.0	Amended Infrastructure Charges Notice for a change application or extension	per application	915.00		915.00	R
INFPC3.1	Negotiated Infrastructure Charges Notice (ICN)	per request	890.00		890.00	R
CONCURRENCE REFERRAL						
CONRE1.0	Concurrence agency referral for building work as per Schedule 9 of the Planning Regulation.	per application	614.00		614.00	R
CONRE1.0	Concurrence agency referral for building work (Build Over or Near Relevant Infrastructure) as per Schedule 9 of the Planning Regulation.	per application	614.00		614.00	R
	Concurrence Agency Bonds/Security					
CONRE1.1	Removal &/or rebuilding (removal dwelling)	per application			POA	B
MATERIAL CHANGE OF USE						
MCU1.0	COMMERCIAL - Material Change of Use - Category 1 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 (payable for each use)	6,015.00		6,015.00 plus \$692 per 100m ² of GFA above 500m ²	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
	COMMERCIAL - Material Change of Use - Category 2					
MCU1.1	Brothel	base fee + per unit	14,663.00		14,663.00 plus \$692 per 100m ² of GFA above 500m ²	R
MCU1.2	Service station, shopping centre	base fee + per unit (payable for each use)	8,867.00		8,867.00 plus \$674 per 100m ² of GFA above 500m ²	R
	COMMUNITY - Material Change of Use - Category 1					
MCU1.3	Place of worship, community use, emergency services, environmental facility, outstation.	payable for each use	1,679.00		1,679.00	R
	COMMUNITY - Material Change of Use - Category 2					
MCU1.4	Child care centre, cemetery, educational establishment, hospital, health care services, community care centre, detention facility.	base fee + per unit (payable for each use)	6,015.00		6,015.00 plus \$692 per 100m ² of GFA above 500m ²	R
	INDUSTRIAL - Material Change Use - Category 1					
MCU1.5	Parking station	base fee + per unit	3,137.00		3,137.00 plus \$139 per car space	R
	INDUSTRIAL - Material Change Use - Category 2					
MCU1.6	Bulk landscape supplies, marine industry.	payable for each use	6,021.00		6,021.00	R
	INDUSTRIAL - Material Change Use - Category 3					
MCU1.7	Low, medium and high impact industry, service industry, transport depot, warehouse, special industry.	base fee + per unit (payable for each use)	6,015.00		6,015.00 plus \$692 per 500m ² of GFA above 500m ²	R
	INDUSTRIAL - Material Change Use - Category 4					
MCU1.8	Extractive industry	base fee + per unit	43,533.00		43,533.00 plus \$283 per ha (> 1 ha)	R
	INFRASTRUCTURE - Material Change of Use - Category 1					
MCU1.9	Minor utility	per application	961.00		961.00	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
	INFRASTRUCTURE - Material Change of Use - Category 2					
MCU1.10	Air Services (includes helipad), port services, utility installation, major electricity infrastructure, renewable energy facility, substation	base fee + per unit (payable for each use)	6,015.00		6,015.00 plus \$692 per 100m ² of GFA above 500m ² , if Non GFA associated with use, then \$662 per ha (> 1 ha)	R
MCU1.11	Telecommunications facility	per application	6,019.50		6,019.50	R
	OTHER					
MCU1.12	Temporary Use	per application	1,624.00		1,624.00	R
	RESIDENTIAL - Building Works - Category 1					
MCU1.13	Private tennis court, private swimming pool	per application	554.00		554.00	R
	RESIDENTIAL - Material Change of Use - Category 3					
MCU1.15	Caretakers accommodation, sales office, dwelling house (including secondary dwelling), community residence, rural worker's accommodation	payable for each use	2,104.00		2,104.00	R
	RESIDENTIAL - Material Change of Use - Category 4A					
MCU1.16	Dual occupancy, nature based tourism, non-resident workforce accommodation	per application	3,385.00		3,385.00	R
MCU1.17	Retirement facility and residential care facility (comprising units), relocatable home park, multiple dwelling, short term accommodation, tourist park, rooming accommodation, resort complex	base fee + per unit (payable for each use)	5,759.00		5,759.00 plus \$330 per unit over 5 units	R
MCU1.18	Residential care facility (comprising beds)	base fee + per bed	5,759.00		5,759.00 plus \$165 per bed over 5 beds	R
	RESIDENTIAL - Material Change of Use and Building Works - Category 2A					
MCU1.20	Building Works - domestic outbuilding, Building Works - on-site raising and re-location, Building Works - secondary dwelling, Building Works - community residence, Material Change of Use - Home based business, Material Change of Use - Estate Sales office	payable for each use	1,403.00		1,403.00	R
	RESIDENTIAL - Material Change of Use and Building Works - Category 2B					
MCU1.21	For a code assessable application involving only material change of use and/or building work associated with a dwelling house, dual occupancy or community residence and either: (a) located only within the Low Density Residential Zone Precinct LDR3 (Point Lookout); or (b) located within 9 metres of a revetment wall; or (c) triggered only by the Coastal Protection (Erosion Prone Area) Overlay where all buildings and structures are located outside of the overlay area	payable for each use	614.00		614.00	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
MCU1.19	RESIDENTIAL – Material Change of Use – Category 4B For a detached dual occupancy that is accepted subject to requirements	per application	614.00		614.00	R
MCU1.22	RURAL - Material Change of Use - Category 1 Animal husbandry, roadside stall, cropping, permanent plantation.	payable for each use	1,680.00		1,680.00	R
MCU1.23	RURAL - Material Change of Use - Category 2 Animal keeping, Intensive animal industry, rural industry, agricultural supplies store, aquaculture, intensive horticulture.	base fee + per unit (payable for each use)	6,015.00		6,015.00 plus \$692 per 100m ² of GFA above 500m ²	R
MCU1.24	SPORT & RECREATION - Material Change of Use - Category 1 Indoor sport and recreation, function facility, theatre.	base fee + per unit (payable for each use)	6,015.00		6,015.00 plus \$692 per 100m ² of GFA above 500m ²	R
MCU1.25	SPORT & RECREATION - Material Change of Use - Category 2 Outdoor sport and recreation.	base fee + per unit	6,015.00		6,015.00 plus \$692 per ha (> 1ha)	R
MCU1.26	SPORT & RECREATION - Material Change of Use - Category 3 Major sport, recreation and entertainment facility, motor sport facility, tourist attraction	base fee + per unit (payable for each use)	12,030.00		12,030.00 plus \$1,384 per ha (>1 ha)	R
RECONFIGURATION						
CATEGORY A - RECONFIGURATION STANDARD FORMAT, BUILDING FORMAT & VOLUMETRIC						
<i>Note: Includes Subdivision incorporating a Community Titles Scheme. No fee is applied to lots proposed to be dedicated as park.</i>						
ROL1.0	Reconfiguring a lot	per application	2,060.00		2,060.00 (base fee) plus \$725 per lot thereafter	R
ROL1.1	Per additional lot where site is affected by either environmental significance or flood and storm tide overlay	per additional lot	1,025.00		1,025.00 up to 30 lots plus \$725 per lot thereafter	R
CATEGORY B - RECONFIGURATION BY LEASE EASEMENT CREATION, BOUNDARY REALIGNMENT						
ROL1.2	Easement Creation	per application	1,148.00		1,148.00	R
ROL1.3	Boundary realignment	per application	1,148.00		1,148.00	R
ROL1.4	Reconfiguration by lease (per leased entity)	per application	1,148.00		1,148.00	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
PLAN SEALING						
PS1.0	Standard Format/Building Format/Volumetric Survey Plans	per lot	422.00		422.00	R
PS1.1	Application to re-seal amended survey plan	per document	433.00		433.00	R
PS1.2	Document sealing	per application	210.00		210.00	R
PS1.3	Survey Plans for covenants, dedications & easements (no additional lots created)	per survey plan	433.00		433.00	R
PS1.4	Covenant Assessment	per covenant	719.00		719.00	R
PS1.5	Community / Building Management Statement	per statement	999.00		999.00	R
PS1.6	Uncompleted Works Bonding Agreement Fee	per document	719.00		719.00	R
	100% of fee charged by Dept Natural Resources & Mines					
PS1.7	Split valuation Contribution	per lot			100% of fee charged by Department of Natural Resources and Mines	R
OPERATIONAL WORKS GENERAL FEES						
OPWGEN1.0	For all standard prelodgement meetings. Note: Where the site is a declared Priority Development Area no charge will apply.	per application	284.00		284.00	R
OPWGEN1.1	Re-checking of Operational Assessment Drawings (per submission)	per application	632.00		632.00	R
OPWGEN1.2	Street lighting / electrical plan endorsement	per application	470.00		470.00	R
OPWGEN1.3	External Infrastructure where not associated with reconfiguration of lots	per 100m	1,123.00		1,123.00 plus \$16 per metre over 100m	R
OPWGEN1.4	Operational works on a local heritage place made assessable only by the heritage overlay	per application	910.00		910.00	R
	ADDITIONAL INSPECTIONS					
OPWGEN1.5	Standard Inspection or Reinspection for Works on Site, Site Inspection and advice associated with Tree Clearing Enquiry	per visit	447.00		447.00	R
	BULK EARTHWORKS					
OPWGEN1.6	Bulk Earthworks (where Reconfiguration approval granted)	base fee + per unit	4,326.00		4,326.00 plus \$0.07 per m ² over 1,000m ²	R
	Change of an approval or referral agency response where the change of approval is minor (Planning Act 2016 s81)					
OPWGEN1.7	Domestic	per application	373.00		373.00	R
OPWGEN1.8	Other Uses	per application	961.00		961.00	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
	Changing a Development Approval other than a minor change as per <i>Planning Act 2016</i> s82					
OPWGEN1.9	Domestic	per application			20% of current application fee or \$1,398 whichever is greater	R
OPWGEN1.10	Other Uses	per application			20% of current application fee or \$1,622 whichever is greater	R
OPWGEN1.11	Change of an approval or change to a permit or certificate where Council is not the Assessment Manager	per application	960.00		960.00	R
OPWGEN1.12	Exemption Certificate	per application			25% of current application fee or \$470 whichever is greater	R
	EXCAVATION, FILL and/or RETAINING WALLS					
OPWGEN1.13	Minor - Operational works involving either of the following: Filling and/or excavation up to 100 cubic metres; or Retaining structure up to 1.5 metres	per application	910.00		910.00	R
OPWGEN1.14	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	1,804.00		1,804.00	R
	Negotiated Decision Request					
OPWGEN1.15	Negotiated Decision Request - Dwelling House and ancillary uses	per application	373.00		373.00	R
OPWGEN1.16	Minor Negotiated Decision Request - Other Uses	per application	935.00		935.00	R
OPWGEN1.17	Negotiated Decision Request - Other Uses (where the negotiated request is not minor)	two tier			20% of current application fee or \$934 whichever is greater	R
OPWGEN1.18	Representations received in regard to an Action Notice (as per s412 of the repealed <i>Sustainable Planning Act 2009</i>)	per application	935.00		935.00	R
	PRESCRIBED TIDAL WORKS					
OPWGEN1.19	Pontoon	per application	1,353.00		1,353.00	R
OPWGEN1.20	Other	per application	2,159.00		2,159.00	R
	Processing Bond Fees					
OPWGEN1.21	Co-ordination of uncompleted works, As Constructed or other bonds for works \$10,000 or less	per separate bond payment	432.00		432.00	R
OPWGEN1.22	Co-ordination of uncompleted works, As Constructed or other bonds for works more than \$10,000	per separate bond payment	1,008.00		1,008.00	R
OPWGEN1.23	Exchange, reduction and/or transfer of existing bonds with a bond of equal or lesser amount	per separate bond payment	663.00		663.00	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
OPWGEN1.24	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	373.00		373.00	R
OPWGEN1.25	Request to Extend Currency Period - Major (other)	per application			20% of current application fee or \$934 whichever is greater (capped at \$2,500)	R
RESIDENTIAL CROSSOVER						
OPWGEN1.26	Domestic Driveway Crossover where not self-assessable (Assessable against the Redland City Plan). (Includes one inspection)	per application	350.00		350.00	R
ROAD OPENING AND OUT OF HOURS CONSTRUCTION PERMITS						
OPWGEN1.27	Application fee for Road Opening Permit, Out of Hours Construction Permit or Renewal of Road Opening Permit	per permit	432.00		432.00	R
OP WORKS ASSESSMENT ASSOCIATED WITH RECONFIGURING A LOT						
EXTERNAL AND OTHER WORKS						
OPWROL1.0	Landscaping Assessment for Open Space associated with RAL application - area of open space up to 5,000m ²	per application	527.00		527.00	R
OPWROL1.1	Landscaping Assessment for Open Space associated with RAL application - area of open space 5,001m ² - 20,000m ²	per application	924.00		924.00	R
OPWROL1.2	Landscaping Assessment for Open Space associated with RAL application - area of open space greater than 20,000m ²	per application	1,321.00		1,321.00	R
Operational Works - Reconfiguration of a lot (includes 2 inspections)						
OPWROL1.3	Into 2 Lots	per application	2,342.00		2,342.00	R
OPWROL1.4	Per additional lot thereafter	per additional lot	1,029.00		1,029.00	R
CONDITIONED, COMPLIANCE OR OPERATIONAL WORKS ASSOC WITH MCU						
COMMERCIAL, COMMUNITY AND OTHER USES <i>As defined in the Redland City Plan.</i>						
CCOMCU1.0	Commercial, Community and Other Uses (includes 2 inspections)	base fee + per unit	2,317.00		2,317.00 plus \$0.95 per m ² of GFA above 100m ² plus \$2.10 per m ² of non GFA associated with the use above 1,000m ²	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
	INDUSTRIAL AND INFRASTRUCTURE USES <i>As defined in the Redland City Plan.</i>					
CCOMCU1.1	Industrial and Infrastructure Uses (includes 2 inspections)	base fee + per unit	2,764.00		2,764.00 plus \$0.95 per m ² of GFA above 100m ² plus \$2.10 per m 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>					
CCOMCU1.2	Up to 5 units (includes 2 inspections)	per application	4,240.00		4,240.00	R
CCOMCU1.3	6 to 10 units (includes 2 inspections)	per application	6,806.00		6,806.00	R
CCOMCU1.4	11 to 40 units (includes 2 inspections)	per application	11,296.00		11,296.00	R
CCOMCU1.5	More than 40 units (includes 2 inspections)	per application	12,772.00		12,772.00	R
	SPORT AND RECREATION and RURAL USES <i>As defined in the Redland City Plan.</i>					
CCOMCU1.6	Site area <1ha (includes 2 inspections)	per application	1,538.00		1,538.00	R
CCOMCU1.7	Site area >1ha (includes 2 inspections)	per application	1,747.00		1,747.00	R
LANDSCAPING ASSESSMENT						
	COMMERCIAL, COMMUNITY AND OTHER USES <i>As defined in the Redland City Plan.</i>					
LA1.0	Commercial, Community and Other Uses (includes 2 inspections)	base fee + per unit	1,139.00		1,139.00 plus \$0.50 per m ² of GFA above 500m ² plus \$1 per m ² of non GFA associated with the use above 500m ² .	R
	INDUSTRIAL AND INFRASTRUCTURE USES <i>As defined in the Redland City Plan.</i>					
LA1.1	Industrial and Infrastructure Uses (includes 2 inspections)	base fee + per unit	1,139.00		1,139.00 plus \$0.50 per m ² of GFA above 500m ² plus \$1 per m ² of non GFA associated with the use above 500m ² .	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
RESIDENTIAL (including dual occupancy) & TOURIST ACCOMMODATION						
<i>As defined in the Redland City Plan.</i>						
LA1.2	1 to 50 units (includes 2 inspections)	base fee + per unit	1,270.00		1,270.00 plus \$25 per unit above 5 units	R
LA1.3	More than 50 Units (includes 2 inspections)	base fee + per unit	2,007.00		2,007.00 plus \$11.50 per unit above 50 units	R
SPORT & RECREATION & RURAL USES						
<i>As defined in the Redland City Plan.</i>						
LA1.4	Site area <1ha (includes 3 inspections)	per application	1,985.00		1,985.00	R
LA1.5	Site area >1ha (includes 3 inspections)	per application	2,591.00		2,591.00	R
ENVIRONMENTAL ASSESSMENT						
EA1.0	Request for Certificate for document	per document	707.00		707.00	R
Contributions						
<i>Note: For applications lodged from 1 July 2014, the fees are determined in accordance with the Environmental Offsets Act 2014 and the Department of Environment and Heritage Protection offsets calculator.</i>						
EA1.1	Tree planting contributions (street trees)	per tree	250.00		250.00	R
EA1.2	Koala Tree off-set contribution - for applications lodged prior to 1 July 2014	per tree	1,031.00		1,031.00	R
EA1.3	Koala Tree off-set contribution - for applications lodged from 1 July 2014	per tree			POA	R
Offsets assessment (in accordance with the Environmental Offsets Act 2014)						
EA1.4	Where area of impact is 500m ² or less	per application	910.00		910.00	R
EA1.5	Where area of impact is between 501m ² and 2,499m ²	per application	1,269.00		1,269.00	R
EA1.6	Where area of impact is between 2,500m ² and 9,999m ²	per application	1,985.00		1,985.00	R
EA1.7	Where area of impact is 1 hectare or greater	per application	2,591.00		2,591.00	R
EA1.8	Offset Management and Administration Fee - Financial Settlement	per application			11% of financial offset amount	R
Operational work involving clearing of native vegetation within an area.						
EA1.9	Urban Area (as defined in the Redland City Plan Part 1.7.3)	per application	426.00		426.00	R
EA1.10	Non-Urban area (as defined in the Redland City Plan Part 1.7.3)	per application	1,383.00		1,383.00	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
PROPERTY SEARCHES						
	<i>For the following search request options you will be provided with building and plumbing historical information only.</i>					
PSEAR1.0	Vacant Land Search - includes one copy of "As Constructed" Sewer Main connection details	per application	64.00		64.00	R
PSEAR1.1	Domestic Building and Plumbing Search- includes details of approval, date of inspection/s and outstanding compliance issues	per application	218.00		218.00	R
PSEAR1.3	Commercial Building and Plumbing Search - includes details of approval and inspection results for building and plumbing applications plus copies of relevant certificates.	per application	447.00		447.00	R
PSEAR1.4	Certificate of Classification or Occupancy Search	per application	86.00		86.00	R
PROPERTY SERVICES						
PSERV1.0	Telecommunication Lease: Council owned land	each	627.00		627.00 Payable on demand	O
PSERV1.1	Telecommunication Lease: Trustee (reserve) land - Consistent use	each	627.00		627.00 Payable on demand	O
PSERV1.2	Telecommunication Lease: Trustee (reserve) land - Inconsistent use	each	836.00		836.00 Payable on demand	O
PSERV1.3	Administration fee for consideration of request to buy council land	each	313.50		313.50	O
PSERV1.4	Consideration for easement where Council Grantee	each	522.50		522.50	O
PSERV1.5	Preparation and execution of Licence to occupy agreement	each	313.50		313.50	O
COPIES OF PLANS, REPORTS & CERTIFICATES						
COPYS1.0	Approved Domestic "As Constructed" plumbing plan (includes details of house drainage design) OR Council Main Infrastructure "As Constructed" plan	per application	53.00		53.00	R
COPYS1.1	Domestic building plans - includes floor, site, and elevation plans	per file	68.00		68.00	R
COPYS1.2	Domestic plumbing and drainage records - includes available compliance certificates, compliance permits and soil percolation tests	per file	68.00		68.00	R
COPYS1.3	Approved Commercial "As Constructed" plumbing plan - details of commercial hydraulic design	per application	54.50		54.50 plus photocopy fee	R
COPYS1.4	Commercial building plans - includes floor, site and elevation plans.	per file	123.00		123.00	R
COPYS1.5	Commercial plumbing and drainage records - includes available compliance certificates, compliance permits and soil percolation tests	per file	123.00		123.00	R
BUILDING SERVICES						
Building Certification - Building Application Assessment and Inspection - Commercial						
BLDSER1.0	Council administration fee 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	470.00	47.00	517.00 plus POA	C

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Building Certification - Building Application Assessment and Inspection - Domestic						
BLDSER1.1	Council administration fee plus "Price on Application" (POA) for class 1A - one detached and/or secondary dwelling on single lot; class 10 structure/buildings	per application	435.45	43.55	479.00 plus POA	C
CONCURRENCE AGENCY FEES						
<i>Concurrence Assessment</i>						
BLDSER1.3	Amenity & aesthetics (Class 10, shipping containers and railway carriages)	per referral	614.00		614.00	R
BLDSER1.4	Amenity & aesthetics (building work for removal or rebuilding)	per referral	614.00		614.00 plus inspection fee	R
BLDSER1.5	Amenity & aesthetics (dwelling house < 60m ² on Southern Moreton Bay Islands)	per referral	614.00		614.00	R
BLDSER1.6	Fire safety in budget accommodation	per referral	614.00		614.00	R
BLDSER1.7	Building used for residential purposes	per referral	614.00		614.00	R
BLDSER1.8	Preliminary building approval under Waterfront Structure Policy	per referral	614.00		614.00	R
Inspections for Council Building Approvals that have passed condition time - Commercial						
BLDSER1.9	Council administration fee plus "Price on Application" (POA)	per application	514.55	51.45	566.00 plus POA	C
Inspections for Council Building Approvals that have passed condition time - Domestic						
BLDSER1.10	Council administration fee plus "Price on Application" (POA)	per application	470.00	47.00	517.00 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>						
BLDSER1.13	Domestic building lodgement - council application	per application	146.00		146.00	R
BLDSER1.11	Domestic Building Lodgement - External certifier application	per application	146.00		146.00	R
BLDSER1.14	Commercial building lodgement - council application	per application	209.00		209.00	R
BLDSER1.12	Commercial Building Lodgement - External certifier application	per application	209.00		209.00	R
REGULATORY FEES						
BLDSER1.15	2nd and subsequent extension of currency period for building approval (IDAS application form 2)	per application	296.00		296.00	R
Swimming pool / spa. State Government legislated charge. State Government legislated charge + one inspection fee						
BLDSER1.16	Pool safety certificate only (Includes lodgement with the State Government Pool Safety Register).	per application			State Govt charge plus one inspection fee	R
COMMERCIAL & DOMESTIC - PLUMBING & DRAINAGE (ALL CLASSES)						
CADPD1.0	Capping of Sewer/Removal of Septic and Sullage Trench/Composting Toilet	per inspection	184.00		184.00	R
CADPD1.1	Installation and registration of backflow prevention device or removal	per device	131.00		131.00	R
CADPD1.2	Existing backflow prevention device annual registration for first device on site	each	87.00		87.00	R
CADPD1.3	Existing backflow prevention device annual registration of additional devices on site	each	45.00		45.00	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
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>					
DOMPD2.0	New or secondary domestic dwelling-application fee includes inspections and assessment of on site sewerage treatment application - Non Sewered Properties	per application	683.00		683.00 Plus \$86 per fixture	R
DOMPD2.0	Additions/Alterations - existing dwelling - includes inspection - Sewered Properties	per application	406.00		406.00 Plus \$86 per fixture	R
DOMPD2.3	Additions/Alterations-existing dwelling-includes inspection - Non Sewered Area	per application	630.00		630.00 Plus \$86 per fixture	R
DOMPD2.5	Amended architectural plans after approval	per application	171.00		171.00 Plus \$86 per extra fixture	R
DOMOD2.7	Amended plans including on site design - Non Sewered Properties	per application	203.00		203.00 Plus \$86 per extra fixture	R
DOMPD2.8	Conversion from septic to household sewerage treatment plant or any alteration to an existing on site sewerage facility	per application	552.00		552.00	R
DOMPD1.0	New or Secondary Domestic Dwelling - Application Fee (Base Fee \$459.00 + \$82.00 per Fixture) Includes Inspection Fees - Sewered Properties	per application	480.00		480.00 Plus \$86 per fixture	R
DOMPD2.9	Request to Extend Currency Period	per application	262.00		262.00	R
	Concurrence Assessment Agency Fee <i>Note: all fees listed below are for a single dwelling per lot.</i>					
DOMPD1.6	Referral (Concurrence application for Building Additions to Class 1 - On Site Treatment Properties)	per referral	611.00		611.00	R
DOMPD1.7	Late Final Inspection (where applicable)	per inspection	254.00		254.00	R
	Inspection for Compliance Certificate <i>Note: all fees listed below are for a single dwelling per lot.</i>					
DOMPD1.9	After hours inspection-inspection outside Council's operational hours (if inspector available)	per inspection	411.00		411.00	R
DOMPD1.8	Inspection fee for notifiable work	per inspection	218.00		218.00	R
DOMPD1.5	Requested and Re-Inspection fee for Domestic - Re Inspections for Notifiable Works Form 4/Noncompliant Work/Non cancelled inspection and work that was not ready at the time of inspection	per inspection	185.00		185.00	R
ADDITIONAL DOMESTIC SERVICES (CLASS 1a)						
	Drainage Design or As-Constructed Redraw					
ADOMS1.0	New design or alteration of existing approved design	per application	184.55	18.45	203.00	R
COMMERCIAL HYDRAULICS (Attached Class 1a, 1b and Class 2-9)						
	Compliance Certificate					
COHYD2.0	Hydraulic Inspections - base fee	per application	271.00		271.00	R
COHYD2.1	Inspection per fixture or Capped Point	per fixture	46.00		46.00	R
COHYD2.2	Inspection of manholes - sewer or inspection chamber house drain or inspection chamber/manhole	each	147.00		147.00	R
COHYD2.3	Inspection of house drainage greater than 100mm	per metre	8.00		8.00	R
COHYD2.4	Inspection of water & fire mains greater than 25mm diameter (below ground)	per metre	8.00		8.00	R
COHYD2.5	Reinspection fee for commercial hydraulic inspections	per inspection	185.00		185.00	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
COHYD2.6	Inspecting sub-meters for compliance (for sub-meter installations prior to 2008) - up to 10 sub-meters	per inspection	214.00		214.00	R
COHYD2.7	Inspecting sub-meters for compliance (for sub-meter installations prior to 2008) - greater than 10 sub-meters	per inspection	214.00		214.00 Plus \$13 per extra sub-meter	R
COHYD2.8	On site treatment system registration (Commercial Only)	per registration	262.00		262.00	R
	Compliance Permit - Scrutiny <i>Industrial, duplexes and additional dwellings on a lot, are assessed as commercial applications.</i>					
COHYD1.0	Scrutiny of plans - base fee	per application	260.00		260.00	R
COHYD1.1	Scrutiny per fixture or capped	per fixture	53.00		53.00	R
COHYD1.2	Re-assessment of amended plans	per hour	97.00		97.00	R
DEVELOPMENT CONTROL						
DC1.0	Administration fee for works associated with remedial notices and/or court orders	per contractor Invoice	223.85		223.85 or 15% of cost of works, whichever is the greater	O
DC1.1	Erosion and sediment control advice audit (house building sites)	per audit	403.00		403.00	O
DC1.2	Copy of advertising device approval (includes plans and approval letter)	per application or redraw	70.40		70.40	O
	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>					
DC2.0	Application for signage: advertising sign under Local Law - except advanced technology sign.	per sign	549.00		549.00	R
DC2.1	Application for signage: standard signage package - 2nd & subsequent sign	per 2nd and subsequent signs in same application	228.50		228.50	R
DC2.11	Application for signage: advertising sign that includes permanent advanced technology sign.	per sign	1,097.00		1,097.00 per sign plus \$228.50 per additional advanced technology sign	R
DC2.12	Pre-lodgement Meeting	per meeting	284.00		284.00	R
DC2.13	Amending conditions of approval under Section 16 (2)(b) Local Law	per application or redraw			POA	O
	Annual Licence Fee for permanent signs					
DC2.6	Annual Fee for Electronic display advertising	per m ²	200.00		200.00	R
DC2.7	Late payment fee - applies where an invoice for a sign license is not paid within 2 months of the due date	per sign	193.00		193.00	R
DC2.8	Application for a transfer of a sign license	per sign	46.00		46.00	R
	Applications under Subordinate Local Law 1.19 (Placement of Shipping Containers, Railway Carriages & Other Objects on Land) 2018					
DC3.0	Permanent (as defined by the Local Law) shipping container, railway carriage or other object	per application	615.00		615.00	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
DC3.1	Temporary shipping container (as defined by the Local Law)	per application	400.00		400.00	R
Impounded Signs Release Fee						
DC3.0	Less than 2 metres high (Admin Fee)	per sign	157.00		157.00	R
DC3.1	Over 2 metres high	per sign plus plant hire and/or contractor cost	289.00		289.00	R
Temporary advanced technology sign (e.g LED, Digital, Television display)						
<i>High impact 4m² and over</i>						
DC2.4	Single display period up to 7 days	per sign	784.00		784.00	R
DC2.5	Multiple display period	per sign	1,097.00		1,097.00	R
Temporary advanced technology sign (e.g. LED, Digital, Television display)						
<i>Low impact less than 4m²</i>						
DC2.2	Single display period up to 7 days	per sign	446.00		446.00	R
DC2.3	Multiple display period	per sign	716.00		716.00	R
HEALTH & ENVIRONMENT						
Additional Inspection Fee						
HE3.1	Additional inspection of a food business, environmentally relevant activity, personal appearance service (non higher risk, higher risk and remedial notice inspections included),	per application	173.00		173.00	R
Amendment Fee						
HE1.4	Application for a major amendment of a food business licence, personal appearance service licence or environmental authority.	per application	504.00		504.00	R
Environmental Health Search						
HE1.5	Environmental health search of licensed or proposed licensed business	per request	524.55	52.45	577.00	C
Late and Restoration Fee						
HE1.2	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	191.00		191.00	R
Pro-rata Fees						
HE1.1	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						
HE1.3	Application for a transfer of a licence for a food business, environmental authority, environmentally relevant activity, or personal appearance service.	per application + prorata fee	370.00		370.00	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
	Application fee for the assessment of a new food business's premises design to ensure compliance with the Food Act 2006.					
HE7.0	Application for approval of a food business.	per application	618.00		618.00	R
	Application for Renewal of Food Business Licence					
HE7.1	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; Supermarkets; Organisations delivering meals	per application	733.00		733.00	R
HE7.2	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	661.00		661.00	R
HE7.3	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	552.00		552.00	R
	Environmental Protection Act 1994 - Environmentally Relevant Activities					
HE2.1	Application for environmental authority for 1 or more environmentally relevant activities under chapter 5 of the <i>Environmental Protection Act 1994</i> (s125(i)(e))	per application			As per Schedule 10 of the Environmental Protection Regulation 2008	R
HE2.2	Annual environmental authority fee under the <i>Environmental Protection Regulation 2008</i> Note: this fee includes multiple activities operating under an amalgamated environmental authority	annual fee	757.00		757.00	R
HE2.3	Application to change environmentally relevant activity anniversary day under section 138 of the <i>Environmental Protection Regulation 2008</i>	per application + prorata fee			As per Section 138 of the Environmental Protection Regulation 2008	R
HE2.4	Amalgamation application under section 246(d) of the <i>Environmental Protection Act 1994</i> .	per application			As per Schedule 10 of the Environmental Protection Regulation 2008	R
HE2.5	Application / annual return of a transitional environmental program under section 334 of the <i>Environmental Protection Act 1994</i>	annual fee	1,786.00		1,786.00	R
	Food Businesses covered by the Food Act 2006					
HE6.4	Compliance audit and non conformance audit of a food safety program	per audit	403.00		403.00	R
HE6.5	Application to amend or accredit a food safety program	per application	227.00		227.00	R
HE6.6	Notice of written advice for a food safety program	per assessment	803.64	80.36	884.00	C

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Health Related Local Laws						
HE5.0	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	823.00		823.00	R
HE5.1	Initial certificate of approval or renewal of an approval for an accommodation park (subordinate Local Law 1.8).	per application	957.00		957.00	R
HE5.2	Initial certificate of approval or renewal of an approval for a public swimming pool (subordinate Local Law 1.10).	per application	552.00		552.00	R
HE5.3	Initial certificate of approval or renewal of an approval for a temporary entertainment event (market) (subordinate Local Law 1.12).	per application	570.00		570.00	R
Public Health (Infection Control for Personal Appearance Services) Act 2003						
HE4.0	Application for approval of a higher risk personal appearance service	per application + prorata fee	722.00		722.00	R
HE4.1	Application for renewal of an existing licence for a higher risk personal appearance service	per application	427.00		427.00	R
Residential Services Accreditation Act 2002						
HE4.2	Application for notice of compliance with prescribed building requirements	per application	1,179.00		1,179.00	R
Temporary Entertainment Event						
<i>Application for approval for a temporary entertainment event:</i>						
HE6.0	Minor event with an expected capacity of fewer than 3000 people per day.	per application	1,083.00		1,083.00	R
HE6.1	Major event with an expected capacity equal to or greater than 3000 people per day.	per application	2,017.00		2,017.00	R
Temporary Food Business						
<i>Application for the approval and licence of a business:</i>						
HE7.5	Limited operation (less than 12 days per financial year)	per application	193.00		193.00	R
HE7.6	Regular operation (greater than or equal to 12 days per financial year; expires 30 June each year)	per application	552.00		552.00	R
ANIMAL MANAGEMENT						
AM1.0	Fines and penalties	per animal			POA	R
Boarding Fee						
AM1.32	Dog / puppy	per day	16.00		16.00	R
AM1.33	Cat / kitten	per day	10.60		10.60	R
AM1.35	Surrender fee - dog / cat/ litter	per animal	81.00		81.00	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
	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>					
AM1.14	Each male / female cat 3-6mths	per cat	47.30		47.30	R
AM1.15	Each male / female cat 3-6mths - microchipped	per cat	35.40		35.40	R
AM1.16	Desexed cat	per cat	65.10		65.10	R
AM1.17	Desexed cat - microchipped	per cat	35.40		35.40	R
AM1.18	Entire male / female cat over 6mths	per cat	107.70		107.70	R
AM1.19	Entire male / female cat over 6mths - microchipped	per cat	78.60		78.60	R
	Dog / Cat Impounding Release Fees (includes Kittens & Puppies)					
	<i>Note: The issuing of infringement notices commences at 2nd release unregistered</i>					
AM1.26	1st release registered	per animal	77.60		77.60	R
AM1.27	1st release unregistered	per animal	213.95		213.95	R
AM1.28	2nd release registered	per animal	219.30		219.30	R
AM1.29	2nd release unregistered	per animal	339.55		339.55	R
AM1.30	3rd release and subsequent releases (registered or unregistered)	per animal	339.55		339.55	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>					
AM1.1	Each male / female dog 3-6mths	per dog	67.10		67.10	R
AM1.2	Each male / female dog 3-6mths - microchipped	per dog	55.20		55.20	R
AM1.3	Desexed dog	per dog	84.60		84.60	R
AM1.4	Desexed dog - microchipped	per dog	55.20		55.20	R
AM1.5	Entire male / female dog over 6mths	per dog	151.20		151.20	R
AM1.6	Entire male / female dog over 6mths - microchipped	per dog	121.50		121.50	R
AM1.7	Guide dogs as defined in the <i>Guide, Hearing and Assistance Dog Act 2009</i>	per dog			No Charge	O
AM1.8	Assistance dogs / cats	per dog			No Charge	O
	Kennel / Cattery Licences					
AM1.21	Kennel / cattery licence (Initial inspection)	per inspection	336.65		336.65	R
AM1.22	Kennel / cattery licence (bi-annual) (Renewal)	per inspection	207.15		207.15	R
AM1.23	Animal registration-each entire dog/cat kept for breeding purposes.	per dog/cat			No charge	R
AM1.24	Pet shop (Initial Inspection)	per inspection	336.65		336.65	R
AM1.25	Pet shop (Renewal)	per inspection	207.15		207.15	R
	Microchipping					
AM1.36	Microchipping fee per dog / cat	per animal	39.45		39.45	O

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Other Fees						
AM1.37	Release of livestock - cow, horse or similar sized animal	per head	190.40		190.40	R
AM1.38	Release of livestock - goat, sheep or similar sized animal	per head	77.60		77.60	R
AM1.39	Boarding fee for livestock	per head	22.75		22.75	R
AM1.40	Plant / float hire	per hire			at cost	R
AM1.41	Plant / float transportation	per km	12.45		12.45	R
AM1.42	All veterinary costs	at cost			at cost	R
AM1.43	Vet transportation / administration costs	per visit	112.60		112.60	R
AM1.44	Barge fees for North Stradbroke Island and the Southern Moreton Bay Islands	per head			at cost	R
AM1.45	Release of poultry and other birds	per bird	16.00		16.00	R
AM1.46	Surrender of poultry and other birds	per bird	16.00		16.00	R
AM1.47	Surrender of livestock - cow, horse or similar sized animal	per head	351.80		351.80	R
AM1.48	Surrender of livestock - goat, sheep or similar sized animal	per head	80.95		80.95	R
AM1.49	Animal rehoming	per animal			POA	R
AM1.50	Rehoming retail	per item			POA	R
AM1.51	6 Months Free Registration (All animals adopted from RCC Animal Shelter and all dogs who have completed RCC Koala / Dog Behaviour Change Program)	per head			POA	R
Permits						
AM1.20	Third dog / cat permit	per application	207.85		207.85	R
Regulated Dog						
AM1.9	Regulated dog - annual registration (entire)	per dog	380.30		380.30	R
AM1.10	Regulated dog - annual registration (desexed)	per dog	313.85		313.85	R
AM1.13	Regulated dog - sign	per dog	8.20		8.20	R
LOCAL LAWS						
Abandoned Vehicle Release Fees						
LL1.3	Administration fee	per release	228.40		228.40	R
LL1.4	Towing fee	at cost			At Cost	C
LL1.5	Barge transfer fees	at cost			At Cost	C
LL1.6	Storage fee	at cost			At Cost	C
LL1.7	REVS check fee	at cost			At Cost	C
LL1.8	Impounded goods release fee	per item(s)	91.40		91.40	O
Overgrown Property Fees						
LL1.9	Enter and clear fees	per property plus contractor cost	224.95		224.95	O
Regulated Parking Fees						
LL1.0	Fines and penalties	each			POA	R
LL1.1	Vehicle registration search fee	at cost			At Cost	C
LL1.2	SPERS (Registration Fee)	fees set by SPER (external agency)			Fee set by SPER	C
REDLANDS INDIGISCAPES CENTRE						
Cleaning Fees						
EERIC6.1	Cancellation Fees	per job request	95.00	9.50	104.50	C
EERIC6.2	Venue Cleaning (Mon-Fri)	first 2 hours (min 2 hours)	161.50	16.15	177.65	C
EERIC6.3	Venue Cleaning (Mon-Fri)	per hour (after first 2 hours)	57.00	5.70	62.70	C

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
EERIC6.4	Venue Cleaning (Weekends & Public Holidays)	first 2 hours (min 2 hours)	223.23	22.32	245.55	C
EERIC 6.5	Venue Cleaning (Weekends & Public Holidays)	per hour (after first 2 hours)	80.73	8.07	88.80	C
Equipment hire						
EERIC2.0	TV and video	per booking	22.32	2.23	24.55	C
EERIC2.1	PA system	per booking	22.32	2.23	24.55	C
EERIC2.3	Data projector and laptop	per booking	101.50	10.15	111.65	C
EERIC2.4	Set up and break down	per booking	92.05	9.20	101.25	C
EERIC2.5	Storage	monthly per shelf	53.82	5.38	59.20	C
EERIC2.6	Electronic whiteboard	per booking	44.55	4.45	49.00	C
Facility Hire						
EERIC1.0	Hourly rate	per hour	59.09	5.91	65.00	C
EERIC1.2	Theatre Hire (as conference)	half day (4 hours)	237.50	23.75	261.25	C
EERIC1.3	Theatre Hire (as conference)	full day (8 hours)	475.00	47.50	522.50	C
EERIC1.4	Theatrette with AV	half day (4 hours)	427.50	42.75	470.25	C
EERIC1.5	Theatrette with AV	full day (8 hours)	665.00	66.50	731.50	C
EERIC1.6	Conference Catering	per booking			POA	C
Native Gardens - Weddings/Formal Private Functions						
EERIC3.0	Small events (0-50 people) = per hour + bond	per hour	34.73	3.47	38.20	C
EERIC3.1	Medium event (51 - 100 people) = per hour + bond	per hour	53.00	5.30	58.30	C
EERIC3.2	Large events (101-150 people) = per hour + bond	per hour	69.45	6.95	76.40	C
EERIC3.3	Vacation workshops for children	per head			POA	C
Other Fees						
EERIC7.1	Linen Hire	per item			at cost + 10%	C
EERIC7.2	Tourism Tour Groups	per person	23.73	2.37	26.10	C
EERIC7.3	Garden Tours (minimum 5+ persons)	per person	4.73	0.47	5.20	C
EERIC7.4	School Tours (outside of RCC)	per person	4.73	0.47	5.20	C
EERIC7.5	Stallholder Fees	per event	42.73	4.27	47.00	C
EERIC7.6	Workshops (general and vacation)	per person per workshop			POA	C
EERIC7.7	Water Station Hire	per day			POA	C
EERIC7.8	Corporate Plantings	per event			POA	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>						
EERIC4.0	A \$250.00 security bond applies for all hires and is refundable if facilities and native gardens are left undamaged.	per event	261.25		261.25	B
Staff Costs						
<i>(Labour charge penalty rates apply for overtime, Sundays & Public Holidays)</i>						
EERIC5.1	Front of House/Functions Coordinator	per hour (min 3 hours)	46.55	4.65	51.20	C
EERIC5.2	Casual Service Attendant	per hour (min 3 hours)	29.09	2.91	32.00	C

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
EERIC5.3	Evening/weekends (penalty rates apply for overtime, Sundays & Public Holidays)	add % loading to staff costs				C
EERIC5.4	Security Staff (Mon - Fri)	per m ²	57.00	5.70	62.70	C
EERIC5.5	Security Staff (Weekends & Public Holidays)	per m ²	80.73	8.07	88.80	C
ROADS & DRAINAGE						
Application for Structure on Road Reserve						
ASRR1.0	Includes but is not limited to: Shipping Containers, Rubbish, Skips.	per 7 days	201.05		201.05	R
ASRR1.1	Includes but is not limited to: Shipping Containers, Rubbish, Skips.	per 30 days	653.50		653.50	R
Bitumen Invert Driveway Crossover (Installed by Council)						
BIDC1.0	Bitumen Invert Driveway Crossover (Installed by Council)	per driveway	1,056.59	105.66	1,162.25	C
BIDC1.1	Extension to maximum of 6.0m per 0.5m length	per driveway	98.32	9.83	108.15	C
Concrete Invert Driveway Crossover - (Installed by Council)						
CIDC1.0	3.6m Kerb and channel invert crossing	per driveway	1,732.45	173.25	1,905.70	C
CIDC1.1	Extension to maximum of 6.0m per 0.5m length	per driveway	158.32	15.83	174.15	C
DOMESTIC DRIVEWAY CROSSOVER						
DDC1.0	Application & Inspection fee	per driveway	195.18	19.52	214.70	C
Glare Complaints						
IFGC1.0	Investigation Fee for Glare Complaint	per investigation	69.09	6.91	76.00	C
NSI Fisherman Quarry						
ROC1.0	Rock from NSI Fisherman Quarry by request.	per m ³	13.64	1.36	15.00	C
Options as per Enerdex recommendation						
OER1.0	Supply and fit standard internal baffle to Sylvania B2223 and B2224 series	per investigation			50% of Current Enerdex Cost	C
OER1.1	Install Internal Shield (Glare Foil)	per investigation			50% of Current Enerdex Cost	C
OER1.2	Supply and fit adhesive shield to Sylvania Minor (Urban) or Major (Roadster) luminaire	per installation			50% of Current Enerdex Cost	C
OER1.3	Supply and fit a unique shield to a standard or aeroscreen unit	per installation			50% of Current Enerdex Cost	C
OER1.4	Change Light Fitting - Major Road	per installation			50% of Current Enerdex Cost	C
OER1.5	Change Light Fitting - Minor Road	per installation			50% of Current Enerdex Cost	C
Traffic Control Permits						
TCP1.0	Application fee for Traffic Control Permit or Renewal of Traffic Control Permit (permit period 1Oct to 30Sept)	per permit	271.36	27.14	298.50	C
TCP1.1	Extension to Traffic Control Permits	per request	67.36	6.74	74.10	C

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
PARKS & RESERVES						
COMMERCIAL BASED ACTIVITIES						
CFBAC1.0	Commercial Use Permit - Food and Beverage Retailing	Annual Permit per site				POA C
CFBAC2.0	Commercial Use Permit - Fitness and Sports Facilitators	Annual Permit per site				POA C
CFBAC3.0	Commercial Use Permit - Recreation and Entertainment	Annual Permit per site				POA C
CFBAC4.0	Commercial Use Permit - Tourism Based Activities	Annual Permit per site				POA C
EVENTS						
PKSE1.1	Wedding Receptions (liquor licence may be required) Public Events in Parks (incl. but not limited to, Fairs / Concerts /	per day	380.00	38.00	418.00	C
PKSE1.0	Promotions / Shows / Sporting Events / Markets / Fund Raisers / Community Events	per day	181.82	18.18	200.00	C
PKSE1.2	Wedding Ceremony / Naming Ceremony / Memorial Services / Private Functions	per hour	36.36	3.64	40.00	C
PERMITS						
PKSE1.3	Permit application fee	per item	45.45	4.55	50.00	C
SERVICE & ANCILLARY FEES (no discounts apply)						
PKSOT1.0	Tribute Park Seat Mainland Charge	per seat	2,612.50	261.25	2,873.75	C
PKSOT1.0	Tribute Park Seat Island Charge	per seat	3,135.00	313.50	3,448.50	C
PKSOT1.3	Electricity Charges - for sportsfield use	per hour	5.91	0.59	6.50	C
PKSOT1.1	Tribute Plaque Charge	per plaque	164.86	16.49	181.35	C
PKSOT1.4	Key Deposit	per key	54.55	5.45	60.00	C
PKSOT1.2	Tribute Tree Charge	per tree	209.00	20.90	229.90	C
PKSOT1.5	Security Fee - appropriate amount to cover anticipated risk of damage of parks / reserves, at the discretion of the Service Manager City Sport and Venues	per unit				POA C
PKSOT1.6	Booking Cancellation Fee	per unit	10.45	1.05	11.50	C
PKSOT1.7	Mowing - out of schedule, special site mowing	per unit	172.73	17.27	190.00	C
Tennis Courts						
PKSOT1.4	Tennis Court - Day Use	per hour	10.45	1.05	11.50	C
PKSOT1.5	Tennis Court Hire - Night Use (Includes Lighting Costs)	per hour	16.36	1.64	18.00	C
POOL FEES						
Bay Islands Aquatic Centre						
RIPOL1.0	General admission - Adult	each	3.45	0.35	3.80	C
RIPOL1.2	Family pass (2 Adults & 2 Children)	each	10.91	1.09	12.00	C
RIPOL1.3	10 visit entry pass - Adult	each	31.82	3.18	35.00	C
RIPOL1.5	Lane hire (learn to swim/fitness activities)	per hour	18.18	1.82	20.00	C
RIPOL1.6	General admission - Child (Aged 3 to 16)	each	2.91	0.29	3.20	C
RIPOL1.7	General admission - Seniors/Pensioner (Seniors/Pensioner card required)	each	2.73	0.27	3.00	C
RIPOL1.8	General admission - Children Under 3	each				C
RIPOL1.9	10 visit entry pass - Child (Aged 3 to 16)	each	24.55	2.45	27.00	C
RIPOL2.0	10 visit entry pass - Seniors/Pensioner (Seniors/Pensioner card required)	each	21.82	2.18	24.00	C
RIPOL2.1	Season Pass - Adult	each	172.73	17.27	190.00	C
RIPOL2.2	Season Pass - Child	each	145.45	14.55	160.00	C
RIPOL2.3	Season Pass - Seniors/Pensioner	each	136.36	13.64	150.00	C
RIPOL2.4	Season Pass - Family (2 Adults & 2 Children)	each	490.91	49.09	540.00	C
MAJOR VENUES - REDLAND SHOWGROUNDS						

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Redland Showgrounds Event Use						
CSE1.0	Albert Morris Main Pavilion	per day	584.55	58.45	643.00	C
CSE1.1	Albert Morris Food Stalls	each per day	38.18	3.82	42.00	C
CSE1.2	Edgar Harley Main Pavilion	per day	484.55	48.45	533.00	C
CSR1.2	Joe Howell Main Pavilion	per hour	20.91	2.09	23.00	C
CSE1.3	Joe Howell Main Pavilion	per day	389.09	38.91	428.00	C
CSE1.4	Field - Multi Purpose Field	per day	294.55	29.45	324.00	C
CSE1.5	Field - Western Side	per day	294.55	29.45	324.00	C
CSE1.6	Plaza - (INCLUDES 5 Food booths)	per day	294.55	29.45	324.00	C
CSE1.7	Touch Fields - 8 Fields plus overflow area	per space per day	294.55	29.45	324.00	C
Redland Showgrounds Regular Use						
CSR1.0	Albert Morris Main Pavilion	per hour	39.09	3.91	43.00	C
CSR1.1	Edgar Harley Main Pavilion	per hour	30.00	3.00	33.00	C
CSR1.2	Joe Howell Main Pavilion	per hour	20.91	2.09	23.00	C
CSR1.3	Plaza	per hour	20.91	2.09	23.00	C
Service & Ancillary Fees - Redland Showgrounds (no discounts apply)						
SGPLA1.0	Storage Bay Rental - per bay	per year	431.82	43.18	475.00	C
SGPLA1.2	Venue Cleaning (Mon to Fri) - minimum 2 hours	first 2 hours	130.00	13.00	143.00	C
SGPLA1.3	Venue Cleaning (Mon to Fri) - hourly after first 2 hours	per hour after first two	33.00	3.30	36.30	C
SGPLA1.4	Venue Cleaning (Weekends and Pub Hols) - minimum 2 hours	first 2 hours	170.00	17.00	187.00	C
SGPLA1.5	Venue Cleaning (Sat) - hourly after first 2 hours	per hour after first two	46.00	4.60	50.60	C
SGPLA1.12	Venue Cleaning (Sun) - hourly after first 2 hours	per hour after first two	57.00	5.70	62.70	C
SGPLA1.13	Venue Cleaning (Public Holiday) - hourly after first 2 hours	per hour after first two	75.00	7.50	82.50	C
SGPLA1.6	Waste services refer to Waste Management	per unit			POA	C
SGPLA1.1	Key Deposit	per key	54.55	5.45	60.00	C
SGPLA1.7	Mowing - Out of schedule special site mowing	per unit	172.73	17.27	190.00	C
SGPLA1.8	Booking cancellation fee	per unit	10.45	1.05	11.50	C
SGPLA1.10	Security Fee - Appropriate amount to cover anticipated risk of damage to Redland Showgrounds, at the discretion of the Service Manager City Sport and Venues	per event			POA	C
SGPLA1.11	Electricity Usage - Recoupment of actual electricity usage incurred during hire	per kilowatt/per hour			POA	C

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
COMMUNITY HALLS						
Service & Ancillary Fees - Both Islands and Mainland (no discounts apply)						
ALHAL1.6	Venue Cleaning (Mon - Fri) minimum 2 hours	first 2 hours	130.00	13.00	143.00	C
ALHAL1.7	Venue Cleaning (Mon - Fri) - hourly after first 2 hours - Mainland	per hour (after first 2 hours)	33.00	3.30	36.30	C
ALHAL1.10	Venue Cleaning (Mon to Fri) - hourly after first 2 hours - Islands	per hour (after first 2 hours)	36.00	3.60	39.60	C
ALHAL1.8	Venue Cleaning (Weekends & Public Holidays) minimum 2 hours	first 2 hours	170.00	17.00	187.00	C
ALHAL1.9	Venue Cleaning (Sat) - hourly after first 2 hours - Mainland	per hour (after first 2 hours)	46.00	4.60	50.60	C
ALHAL1.11	Venue Cleaning (Sat) - hourly after first 2 hours - Islands	per hour (after first 2 hours)	63.00	6.30	69.30	C
ALHAL1.12	Venue Cleaning (Sun) - hourly after first 2 hours - Mainland	per hour (after first 2 hours)	57.00	5.70	62.70	C
ALHAL1.13	Venue Cleaning (Sun) - hourly after first 2 hours - Islands	per hour (after first 2 hours)	84.00	8.40	92.40	C
ALHAL1.14	Venue Cleaning (Public Holiday) - hourly after first 2 hours - Mainland	first 2 hours	75.00	7.50	82.50	C
ALHAL1.15	Venue Cleaning (Public Holiday) - hourly after first 2 hours - Islands	per hour (after first 2 hours)	95.00	9.50	104.50	C
ALHAL1.2	Waste Services - Refer to Waste Management Fees	item				POA C
ALHAL1.3	Mowing - Event Use - Out of schedule special site mowing	per unit	172.73	17.27	190.00	C
ALHAL1.4	Key Deposit	per key	54.55	5.45	60.00	C
ALHAL1.5	Security Fee - Halls, Activity & Meeting Rooms - up to \$2000 at the discretion of the Service Manager	per unit				POA C
ALHAL1.1	Booking Cancellation Fee	per unit	10.45	1.05	11.50	C
COMMUNITY HALLS - Mainland						
MHAL1.0	Mainland Halls - Off Peak - Hourly Use (Mon-Sun 6am to 4pm)	per hour	20.00	2.00	22.00	C
MHAL1.1	Mainland Halls - Peak - Hourly Use (Mon-Sun 4pm to midnight)	per hour	40.00	4.00	44.00	C
MHAL2.0	Capalaba Place - Off Peak - Hourly Use (Mon-Sun 6am to 4pm)	per hour	28.18	2.82	31.00	C
MHAL2.1	Capalaba Place - Peak - Hourly Use (Mon-Sun 4pm to midnight)	per hour	61.82	6.18	68.00	C
MHAL4.0	Birkdale School of Arts - Downstairs Activity Room only - Off Peak - Hourly Use (Mon-Sun 6am to 4pm)	per hour	9.55	0.95	10.50	C
MHAL4.1	Birkdale School of Arts - Downstairs Activity Room only - Peak - Hourly Use (Mon-Sun 4pm to midnight)	per hour	20.00	2.00	22.00	C
COMMUNITY HALLS - Islands						
Note: <i>Licence to occupy agreements with resident sporting clubs excluded from Hub fees</i>						
CHI1.0	Coochiemudlo (Upstairs Hall), Macleay & Russell Islands - Main Hall - Off Peak - Hourly Use (Mon-Sun 6am to 4pm)	per hour	14.55	1.45	16.00	C
CHI1.1	Coochiemudlo (Upstairs Hall), Macleay & Russell Islands - Main Hall - Peak - Hourly Use (Mon-Sun 4pm to midnight)	per hour	25.45	2.55	28.00	C
CHI1.4	Coochie Downstairs Activity Space - Off Peak - Hourly Use (Mon-Sun 6am to 4pm)	per hour	7.73	0.77	8.50	C
CHI1.5	Coochie Downstairs Activity Space - Peak - Hourly Use (Mon-Sun 4pm to midnight)	per hour	14.55	1.45	16.00	C

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
CHI2.0	Lamb Island - Main Hall - Off Peak - Hourly Use (Mon-Sun 6am to 4pm)	per hour	8.64	0.86	9.50	C
CHI2.1	Lamb Island - Main Hall - Peak - Hourly Use (Mon-Sun 4pm to midnight)	per hour	8.64	0.86	9.50	C
CHI3.0	Amity & Dunwich - Main Hall - Off Peak - Hourly Use (Mon-Sun 6am to 4pm)	per hour	13.64	1.36	15.00	C
CHI3.1	Amity & Dunwich - Main Hall - Peak - Hourly Use (Mon-Sun 4pm to midnight)	per hour	25.45	2.55	28.00	C
CHI4.0	Pt Lookout - Main Hall - Off Peak - Hourly Use (Mon-Sun 6am to 4pm)	per hour	20.91	2.09	23.00	C
CHI4.1	Pt Lookout - Main Hall - Peak - Hourly Use (Mon-Sun 4pm to midnight)	per hour	40.00	4.00	44.00	C
CHI5.0	Russell Island Sport & Resilience Hub - Off Peak - Hourly Use (Mon-Sun 6am to 4pm)	per hour	14.55	1.45	16.00	C
CHI5.1	Russell Island Sport & Resilience Hub - Peak - Hourly Use (Mon-Sun 4pm to midnight)	per hour	24.55	2.45	27.00	C
CLUB LEASING						
CLUBL1.0	Category A (no liquor licence)	per annum	0.95	0.10	1.05	C
CLUBL1.1	Category B (restricted liquor licence)	per annum	0.95	0.10	1.05	C
CLUBL1.2	Category C (full liquor licence)	per annum	696.00	69.60	765.60	C
CLUBL1.3	Category D (30 or less gaming machines)	per annum	1,283.64	128.36	1,412.00	C
CLUBL1.4	Category E (more than 30 gaming machines)	per annum	6,420.73	642.07	7,062.80	C
CEMETERIES - Cleveland / Dunwich						
Coffin allotment						
CLD1.0	Burial Site - Lawn Coffin Allotment (Prices from)	per site	3,000.00	300.00	3,300.00	C
CLD1.2	Burial Site - Monumental Coffin Allotment (Prices from)	per site	3,818.18	381.82	4,200.00	C
Cremation allotment						
CWN1.4	Cremation Allotment - Ground Niche (where available) (Prices from)	per site	1,654.55	165.45	1,820.00	C
CREM1.1	Cremation Allotment - Shrub (Prices from)	per site	1,945.45	194.55	2,140.00	C
CREM1.2	Cremation Allotment - Garden Edge (Prices from)	per site	690.91	69.09	760.00	C
CWNI1.1	Cremation Allotment - Niche Wall (Prices from)	per niche	1,545.45	154.55	1,700.00	C
INRO1.2	Cremation Allotment - Rock Position / Memorial Stone (Prices from)	per rock position	1,654.55	165.45	1,820.00	C
CEMETERIES (ALL) Ancillary and Service Fees						
Service & Ancillary Fees						
SMLP1.13	Exhumation Fee	per exhumation			POA	C
SMLP1.15	Burial to the third depth (additional cost)	per site	409.09	40.91	450.00	C
SMLP1.16	Surcharge for Interment Outside of Hours 9am-4pm Monday-Friday	per hour or part thereof (min 1 hour)	418.18	41.82	460.00	C
SMLP1.17	Monumental Cleaning/minor renovations fee (as determined by Council Interment Officer)	per site	159.09	15.91	175.00	C
SMLP1.20	Lawn Coffin interment - complimentary entry level plaque (Prices from)	per interment	3,772.73	377.27	4,150.00	C
SMLP1.21	Monumental Coffin Interment (Prices from)	per interment	3,181.82	318.18	3,500.00	C
SMLP1.22	Monumental Interment in Vault / Chamber	per interment	1,636.36	163.64	1,800.00	C
SMLP1.23	Interment of Cremation - Rock/Memorial Stone - complimentary entry level plaque (Prices from)	per interment	1,818.18	181.82	2,000.00	C
SMLP1.24	Interment of Cremation - Niche - complimentary entry level plaque (Prices from)	per interment	1,136.36	113.64	1,250.00	C
SMLP1.25	Interment of Cremation - Garden Edge - complimentary entry level plaque (Prices from)	per interment	845.45	84.55	930.00	C

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
SMLP1.26	Interment of Cremation - Shrub - complimentary entry level plaque (Prices from)	per interment	1,727.27	172.73	1,900.00	C
SMLP1.27	Niche Plaque (140mm x 140mm - one inscription 6 lines, 25 characters per line) (Prices from)	per item	618.18	61.82	680.00	C
SMLP1.28	Garden Edge/Shrub/Pillar Plaque (80mm x 120mm - one inscription 6 lines, 20 characters per line) (Prices from)	per item	354.55	35.45	390.00	C
SMLP1.29	Rock Garden Plaque (140mm x 140mm - one inscription 6 lines, 25 characters per line) (Prices from)	per item	618.18	61.82	680.00	C
SMLP1.30	Memorial Marker Block (where permitted) (Prices from)	per item	354.55	35.45	390.00	C
SMLP1.31	Lawn Coffin Allotment Plaque (380mm x 230mm - two inscriptions 15 lines, 45 characters per line) (Prices from)	per item	1,045.45	104.55	1,150.00	C
SMLP1.32	Emblem / graphic / border changes etc to entry level Plaque (Prices from)	per item	218.18	21.82	240.00	C
SMLP1.33	Bronze Bud Holder - (cremation allotments)	per item	113.64	11.36	125.00	C
SMLP1.34	Bronze Flower vase - Lawn & Monumental Allotments	per item	309.09	30.91	340.00	C
SMLP1.35	Review and install 3rd party Plaque (where permitted)	per item	618.18	61.82	680.00	C
SMLP1.36	Cremation interment in coffin allotment	per interment	1,454.55	145.45	1,600.00	C
SMLP1.37	Ledger Slab / Concrete cover removal	per interment			POA	C
SMLP1.38	Monumental Coffin Allotment ground cover planting (Gazania)	per site	159.09	15.91	175.00	C
SMLP1.39	Renovations, Repairs to existing monument	per site			POA	C
SMLP1.40	Application to Install Headstone (headstone & base + inscription)	per application	272.73	27.27	300.00	C
SMLP1.41	Application to install kerbing (monumental allotments only)	per application	109.09	10.91	120.00	C
SMLP1.42	Application to Install sloper stone / marker (<200mm height, <450mm width, 350mm deep + inscription)	per application	136.36	13.64	150.00	C
SMLP1.43	Application to Install / construct Mausoleum / Family Vault / Chamber (where permitted)	per application			POA	C
SMLP1.44	Application to Inscribe, Repaint, Regild, Reinscribe inscriptions, motif, etc	per application	136.36	13.64	150.00	C
SMLP1.45	Office of Australian War Graves Application	per application	136.36	13.64	150.00	C
SMLP1.46	Application to transfer licence / burial right (per allotment)	per application	109.09	10.91	120.00	C
SMLP1.47	Copy of allotment / burial licence / application / permit	per application	10.00	1.00	11.00	C
SMLP1.48	Any other request or service not listed	per application			POA	C
CEMETERIES - Redland Bay						
Burial						
RBB1.0	Burial Site - Monumental Coffin Allotment (Prices from)	per site	3,318.18	331.82	3,650.00	C
RBB1.2	Burial Site - Lawn Coffin Allotment (Prices from)	per site	2,500.00	250.00	2,750.00	C
Cremation allotment						
RBCW1.1	Cremation Allotment - Niche wall (Prices from)	per site	1,545.45	154.55	1,700.00	C
RBCW1.2	Cremation Allotment - Rock position / memorial stone (Prices from)	per rock position	1,418.18	141.82	1,560.00	C
RBCW1.2	Cremation Allotment - Shrub position (Prices from)	per site	1,709.09	170.91	1,880.00	C
RBCW1.3	Cremation Allotment - Garden edge (Prices from)	per site	654.55	65.45	720.00	C

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
RBCW1.4	Cremation Allotment - Ground Niche (Prices from)	per site	1,663.64	166.36	1,830.00	C
RBCW1.5	Scatter in unmarked section (per cremation)	per site	522.73	52.27	575.00	C
CEMETERIES - Bay Islands Memorial Garden						
BIMG1.0	Cremation Allotment	per site	600.00	60.00	660.00	C
BIMG1.1	Cremation Interment and plaque	per site	300.00	30.00	330.00	C
ADVERTISING ON BUS SHELTERS						
Advertising Panel Fabrication						
ABS4.0	Panel Printing	per item			POA	C
Installation/Removal/Relocation of Panels						
ABS1.0	Panel Maintenance, 1 to 2 Panels Booked	per application	116.27	11.63	127.90	C
ABS1.1	Panel Maintenance, 3 to 5 Panels Booked	per application	232.55	23.25	255.80	C
ABS1.2	Panel Maintenance, 6 or more Panels Booked	per application	348.91	34.89	383.80	C
Mainland Bus Shelters and Terminals Adspace						
ABS2.0	Lead OR Trail Panels, 1740mm x 1200mm	Quarterly per panel	479.73	47.97	527.70	C
ABS2.3	Bus Seat	Quarterly per panel	320.14	32.01	352.15	C
ABS2.4	Not-for-profit Lead OR Trail Panels, 1740mm x 1200mm	Quarterly per panel			POA	C
ABS2.5	Lead OR Trail Half Panel	Quarterly per panel	228.00	22.80	250.80	C
SMBI and NSI Bus Shelters and Terminals Adspace						
ABS3.0	Lead OR Trail Panels, 1740mm x 1200mm	Quarterly per panel	247.14	24.71	271.85	C
ABS3.1	Lead OR Trail Panels, 900mm x 1200mm	Quarterly per panel	116.27	11.63	127.90	C
ABS3.2	Lead OR Trail Panels, < 700mm x 1100mm	Quarterly per panel	87.23	8.72	95.95	C
ABS3.3	Not-for-profit Lead OR Trail Panels, All Sizes	Quarterly per panel			POA	C
MARINE						
Landing Permit Licence Applications						
MIP3.0	Application Fee - New Permit Licence	per application	450.59	45.06	495.65	C
MIP3.1	Application Fee - Renewal Permit Licence	per application	276.73	27.67	304.40	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: (\$2,358.60 x 5) + (18,850 X \$2.60) + \$495.65 (new Application) = \$61,298.65 p.a.</i></p>						
MIP7.0	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	2.36	0.24	2.60	C

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
MIP6.1	Gross Tonnage Range of 4 - 9	per annum - per vessel for all RCC facilities	2,144.18	214.42	2,358.60	C
MIP6.2	Gross Tonnage Range of 10 - 19	per annum - per vessel for all RCC facilities	4,287.82	428.78	4,716.60	C
MIP6.3	Gross Tonnage Range of 20 - 29	per annum - per vessel for all RCC facilities	6,433.14	643.31	7,076.45	C
MIP6.4	Gross Tonnage Range of 30 or above	per annum - per vessel for all RCC facilities	9,218.41	921.84	10,140.25	C
MIP8.0	Jetty (Activity Licence)	per activity per facility per annum	4,421.50	442.15	4,863.65	C
MIP6.0	Gross Tonnage Range of 3 or less	per annum - per vessel for all RCC facilities			POA	C
	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 (\$1,662.90 x 2)+{4,680 x \$4.50}+\$495.65=\$24,881.45 p.a.</i>					
MIP4.0	Gross Tonnage Range of 100 or less	per annum - per vessel for all RCC facilities	1,511.73	151.17	1,662.90	C
MIP4.1	Gross Tonnage Range of 101 - 200	per annum - per vessel for all RCC facilities	2,900.09	290.01	3,190.10	C
MIP4.2	Gross Tonnage Range of 201 - 400	per annum - per vessel for all RCC facilities	3,680.55	368.05	4,048.60	C
MIP4.3	Gross Tonnage Range of 401 - 600	per annum - per vessel for all RCC facilities	5,440.18	544.02	5,984.20	C
MIP4.4	Gross Tonnage Range of 601 or above	per annum - per vessel for all RCC facilities			POA	C
MIP5.0	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	4.09	0.41	4.50	C

Fee Code	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>						
MIP1.0	Exclusive Single Berth	per quarter	908.50	90.85	999.35	C
MIP1.1	Exclusive Double Berth	per quarter	1,817.59	181.76	1,999.35	C
MIP1.6	Exclusive Berth 09 (Max size 10x5)	per quarter	1,011.41	101.14	1,112.55	C
MIP1.2	Shared Single Berth (Mon - Fri)	per quarter	257.68	25.77	283.45	C
MIP1.3	Shared Single Berth (Mon - Sun)	per quarter	361.55	36.15	397.70	C
MIP1.4	Shared Single Berth (Week End)	per quarter	102.73	10.27	113.00	C
MIP1.5	Shared 48 hour Mooring	per quarter	55.73	5.57	61.30	C
Weinam Creek Marina Security Bond						
<i>Note: the bonds are equal to 1 quarter of the applicable Marina Berthing Rate</i>						
MIP2.0	Exclusive Single Berth	per compound per licence	227.25		227.25	B
MIP2.1	Exclusive Double Berth	per compound per licence	454.40		454.40	B
MIP2.2	Shared Single Berth (Mon - Fri)	per compound per licence	257.40		257.40	B
MIP2.3	Shared Single Berth (Mon - Sun)	per compound per licence	361.20		361.20	B
MIP2.4	Shared Single Berth (Week End)	per compound per licence	102.70		102.70	B
MIP2.5	Shared 48 hour Moorings	per compound per licence	56.00		56.00	B
MIP2.6	Marina Security Key (Bond)	per key	60.85		60.85	B
MIP2.7	Marina Security Key (Lost / Stolen / Damaged or 2nd Key)	per key	60.85		60.85	B
TRAFFIC AND TRANSPORT						
Roadside Vendors Permit						
RVP1.0	Application fee	per application	933.50		933.50	R
RVP1.1	Annual Permit Fee (Weekdays Only)	per permit	4,026.55		4,026.55	R
RVP1.2	Annual Permit Fee (Weekends Only)	per permit	4,026.55		4,026.55	R
RVP1.3	Annual Permit Fee (7 Days a week)	per permit	7,049.00		7,049.00	R
Secure Off Street Parking Compounds						
SOSP1.0	Car bays in main compound - secured	per quarter	295.82	29.58	325.40	C
SOSP1.1	Car bays in marina compound	per quarter	295.82	29.58	325.40	C
SOSP1.2	Motor cycle bay in main compound	per quarter	73.68	7.37	81.05	C
SOSP1.3	Compound - Security Bond for car	per compound			equal to 1 quarter excl. GST	B
SOSP1.4	Compound - Security Bond for Motor cycle	per compound			equal to 1 quarter excl. GST	B
SOSP1.5	Compound - Proximity Card Bond	per card	60.80		60.80	B
SOSP1.6	Compound - Security Key Bond	per key	60.80		60.80	B
SOSP1.7	Lost / Stolen / Damaged or 2nd Proximity card	per card	60.80		60.80	O
SOSP1.8	Lost / Stolen / Damaged or 2nd Security Key	per key	60.80		60.80	O

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
REDLAND WATER						
ALTERATIONS WATER						
ALWT1.0	Alter height of meter	per alteration			POA	C
ALWT1.1	Relocate meter or stopcock	per relocation			POA	C
ALWT1.2	Isolation of fire supply - During office hours (2hrs minimum)	per hour			POA	C
ALWT1.3	Isolation of fire supply - Out of office hours (4hrs minimum)	per hour			POA	C
HYDRANTS						
HYDR1.1	Water consumption	per kL	4.31		4.31	C
HYDR1.2	Metered Standpipes per month - Water additional at non-residential rates as per Utilities charges	per application	129.00	12.90	141.90	C
HYDR1.4	Bond for Metered Standpipes - Refundable upon satisfactory return of standpipe	per application	2,295.70		2,295.70	B
RECYCLED WATER						
RWCB1.0	Recycled Water Class B volume Change	per kL	2.60		2.60	C
WASTEWATER						
WRSP1.8	New Wastewater connection quotation	per connection	90.00		90.00	C
WWTR1.0	Raising / Lowering Sewer Manholes	per raise / lower			POA	C
WWTR1.1	Hydraulic Modelling Wastewater system	per assessment			POA	C
WATER SUPPLY						
WRSP1.7	New Non Standard Water Service quotation	per application	90.00		90.00	C
WRSP1.2	New Residential - Standard Short	per connection	1,815.60		1,815.60	C
WRSP1.4	Standard 20mm or 25mm water disconnection	per application	1,635.40		1,635.40	C
WRSP1.6	Hydraulic Modelling Water Supply	per assessment			POA	C
WRSP1.9	Relocation residential water service - Raise/Lower	per connection	286.25		286.25	C
WRSP1.10	New Residential - Standard Long	per connection	2,954.65		2,954.65	C
WRSP1.11	New Residential - Non Standard	per connection			POA	C
WRSP1.12	Hydrant (New Commercial / Fire Service)	per connection			POA	C
WRSP1.13	Main Connection (Development)	per connection			POA	C
WRSP1.14	Relocation	per connection			POA	C
WRSP1.15	Upsize / Downsize	per connection			POA	C

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
REDWASTE BIN ESTABLISHMENT CHARGES						
BEC1.0	Standard administration charge for a single waste & recycling, & green waste services on all types of new properties, bin exchanges other than 340L or additional recycling bins or green waste bin, additional waste bin requirements or any cancellations.	per establishment	60.00		60.00	O
BEC1.1	Standard administration charge for 340L recycling bin exchanges or additional recycling bins.	per establishment	30.00		30.00	O
BEC1.2	Standard administration charge for new or additional green waste services.	per establishment	0.00	0.00	0.00	O
ISLAND RECYCLING AND WASTE CENTRES						
Commercial Waste - ISLANDS						
<i>(including domestic vehicles that do not provide proof of residency)</i>						
ICW1.0	Greenwaste – Clean segregated vegetation (stumps less than 2m diameter x 1.5 height and logs less than 4m length)	per m ³	59.09	5.91	65.00	C
ICW1.1	Greenwaste - Minimum Charge (loads 0.25m ³ or less)	min charge	13.64	1.36	15.00	C
ICW1.2	Mixed Waste - Cars (sedans, station wagons)	per vehicle	27.27	2.73	30.00	C
ICW1.6	Mixed Waste - Trucks with an RGVM of less than four and a half (4.5) tonne pulling trailers	per vehicle	113.64	11.36	125.00	C
ICW1.3	Mixed Waste - Cars with trailers	per vehicle	59.09	5.91	65.00	C
ICW1.4	Mixed Waste - Utilities or vans	per vehicle	59.09	5.91	65.00	C
ICW1.5	Mixed Waste - Utility or van and trailer	per vehicle	86.36	8.64	95.00	C
ICW1.6	Asbestos & Cement Sheeting	per m ³	809.09	80.91	890.00	C
ICW1.7	Fee for incorrectly disposed waste, contamination of resource recovery stockpiles, and disposal of unwrapped asbestos, ACM, or cement sheeting	per transaction	250.00	25.00	275.00	C
MAINLAND RECYCLING AND WASTE CENTRES						
Commercial Waste - BIRKDALE						
<i>(including domestic vehicles that do not provide proof of residency)</i>						
MCW2.0	Commercial Mixed Waste	per tonne	222.73	22.27	245.00	C
MCW2.1	Minimum charge - Commercial Mixed Waste (loads 200 kg or less)	min charge	44.55	4.45	49.00	C
MCW2.2	Bricks & Concrete	per tonne	101.82	10.18	112.00	C
MCW2.3	Minimum charge – Bricks & Concrete Waste (loads 200 kg or less)	min charge	20.45	2.05	22.50	C
MCW2.4	Greenwaste – Clean segregated vegetation	per tonne	120.00	12.00	132.00	C
MCW2.5	Minimum Charge - Greenwaste (loads 100 kg or less)	min charge	12.27	1.23	13.50	C
MCW2.6	Expanded materials (polystyrene, plastic piping)	per tonne	1,090.91	109.09	1,200.00	C
MCW2.7	Surcharge for loads with >25% expanded materials (polystyrene, plastic pipe)	surcharge				C
MCW2.8	Uncontaminated Clean Soil (less than 1m ³)	per tonne	136.36	13.64	150.00	C
MCW2.9	Mattresses	item	50.00	5.00	55.00	C
MCW2.10	Asbestos & Cement Sheeting	per tonne	281.82	28.18	310.00	C
MCW2.11	Minimum charge - Asbestos & Cement Sheeting - loads 150 kg or less	min charge	68.18	6.82	75.00	C
MCW2.12	Emergency disposal or after hours disposal rate / recovery of site damage due to incorrectly disposed loads	by negotiation			POA	C
MCW2.13	Fee for incorrectly disposed waste, contamination of resource recovery stockpiles, and disposal of unwrapped asbestos, ACM, or cement sheeting	per transaction	250.00	25.00	275.00	C

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
Commercial Waste - REDLAND BAY						
<i>(including domestic vehicles that do not provide proof of residency)</i>						
MCW3.0	Greenwaste – Clean segregated vegetation	per m ³	51.36	5.14	56.50	C
MCW3.1	Minimum Charge - Greenwaste (loads 0.25m ³ or less)	min charge	13.64	1.36	15.00	C
MCW3.2	Expanded materials (polystyrene, plastic piping)	per m ³	109.09	10.91	120.00	C
MCW3.3	Uncontaminated Clean Soil (less than 1m ³)	per m ³	136.36	13.64	150.00	C
MCW3.4	Mattresses	item	50.00	5.00	55.00	C
MCW3.5	Mixed Waste - Cars (sedans, station wagons)	per vehicle	17.27	1.73	19.00	C
MCW3.6	Mixed Waste - Cars with trailers	per vehicle	40.00	4.00	44.00	C
MCW3.7	Mixed Waste - Utilities or vans	per vehicle	40.00	4.00	44.00	C
MCW3.8	Mixed Waste - Utility or van and trailer	per vehicle	54.09	5.41	59.50	C
MCW3.9	Mixed Waste - Trucks with an RGVM of less than four and a half (4.5) tonne pulling trailers	per vehicle	74.09	7.41	81.50	C
MCW4.0	Fee for incorrectly disposed waste, contamination of resource recovery stockpiles, and disposal of unwrapped asbestos, ACM, or cement sheeting	per transaction	250.00	25.00	275.00	C
Commercial Waste - Tyres						
MCW1.0	Car/Motorcycle tyres	per tyre	13.64	1.36	15.00	C
MCW1.0	Car/Motorcycle tyres on rims	per tyre	18.18	1.82	20.00	C
MCW1.0	4x4/SUV tyres	per tyre	22.73	2.27	25.00	C
MCW1.0	4x4/SUV tyres on rims	per tyre	27.27	2.73	30.00	C
MCW1.0	Truck tyres	per tyre	40.91	4.09	45.00	C
MCW1.0	Truck tyres on rims	per tyre	54.55	5.45	60.00	C
MCW1.0	Super Singles	per tyre	54.55	5.45	60.00	C
MCW1.0	Super Singles on rims	per tyre	72.73	7.27	80.00	C
MCW1.0	Earthmoving tyres up to 1.50m	per tyre	177.27	17.73	195.00	C
MCW1.0	Earthmoving tyres up to 1.50m on rims	per tyre	359.09	35.91	395.00	C
Domestic vehicles - Tyres						
MDW4.0	The relevant commercial fee will be applied per tyre to residential transactions where more than 4 Motorcycle/Car/Passenger or 4x4/SUV tyres are disposed in any one transaction, and for all tyres larger than 4x4/SUV tyres.	per tyre			POA	C
Public Weighbridge - BIRKDALE						
MPW1.0	Public weighings for registered gross vehicle weight up to 50 tonnes	per transaction	36.36	3.64	40.00	C
SPECIAL EVENT WASTE AND RECYCLING SERVICES						
SEWC1.0	Special event waste bin supply and collection (Mainland) - 240L	each	17.73	1.77	19.50	C
SEWC1.1	Special event waste bin supply and collection (Mainland) - 3m ³	each	189.09	18.91	208.00	C
SEWC1.2	Special event recycling bin supply and collection (Mainland) - 240L	each	17.73	1.77	19.50	C
SEWC1.3	Special event recycling bin supply and collection (Mainland) - 3m ³	each	209.09	20.91	230.00	C
SEWC1.4	Special event waste bin supply and collection (Island) - 240L	each			POA	C
SEWC1.5	Special event waste bin supply and collection (Island) - 3m ³	each			POA	C
SEWC1.6	Special event recycling bin supply and collection (Island) - 240L	each			POA	C
SEWC1.7	Special event recycling bin supply and collection (Island) - 3m ³	each			POA	C

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
	Temporary Bulk Waste and Recycling Services					
SEWC2.1	Temporary Bulk Waste Collection Service (Mainland)	each			POA	C
SEWC2.2	Temporary Bulk Waste Collection Service (Island)	each			POA	C
SEWC2.3	Temporary Bulk Recycling Collection Service (Mainland)	each			POA	C
SEWC2.4	Temporary Bulk Recycling Collection Service (Island)	each			POA	C

6 MEETING CLOSURE

Mayor Williams recognised Dr Nicole Davis and welcomed her as the newest member of the Executive Leadership Team, as General Manager Infrastructure & Operations.

Mayor Williams also recognised the passing of Mr Jim (Jimmy) Fletcher:

A long serving member of this organisation who retired a number of years ago has passed away. Unfortunately none of us here today could attend his memorial because it coincided with this budget adoption.

I would like to take the time to recognise Jim Fletcher, who would be known to many people here and particularly on our Southern Moreton Bay Islands, and his family who too are local. For those of you who have been around for a long time. You will also know his son Jamie who works in the organisation. We respect that he has lost a very good friend and his father.

Mayor Williams also extended appreciation to the Executive Leadership Team, Officers and Councillors on the work towards this Council Budget:

I would like to take this opportunity to thank the CEO, Executive Leadership Team, Senior Leadership Team and everyone that has been involved in this organisation along the way in identifying savings to allow us to produce this Budget.

I would also like to reiterate what Councillor Edwards said earlier - that is has been as pleasant of a process as budgets can be. None of us really like to give up what we like to see happen in our budgets, but we have to do that often, so I would like to thank each and every one of the Councillors not only in the way they participated in assisting to come to this budget today but also in the way they conducted themselves throughout the process of this debate.

The Meeting closed at 3.07pm.

The minutes of this meeting were confirmed at the General Meeting held on 22 July 2020.

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CHAIRPERSON