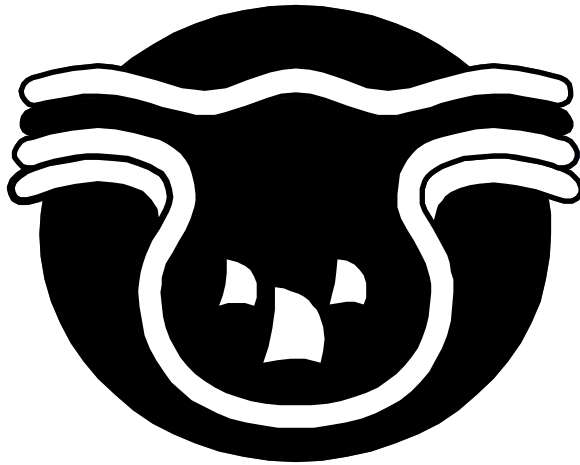




# 07>08 Budget





**Redland**  
SHIRE COUNCIL

**2007/2008**  
**BUDGET**

Adopted by Council on 2nd July 2007



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# COUNCILLORS AND EXECUTIVE MANAGEMENT

## REDLAND SHIRE COUNCILLORS

Cr Donald Seccombe	MAYOR
Cr Alan Barker	DIVISION 1
Cr Craig Ogilvie	DIVISION 2
Cr Debra Henry	DIVISION 3
Cr Peter Dowling (Deputy Mayor)	DIVISION 4
Cr John Burns	DIVISION 5
Cr Toni Bowler	DIVISION 6
Cr Murray Elliott	DIVISION 7
Cr Alan Beard	DIVISION 8
Cr Karen Williams	DIVISION 9
Cr Helen Murray	DIVISION 10

## EXECUTIVE LEADERSHIP GROUP

Mrs Susan Rankin	CHIEF EXECUTIVE OFFICER
Mr Greg Underwood	GENERAL MANAGER PLANNING & POLICY DEPARTMENT
Mr Michael Goode	GENERAL MANAGER CUSTOMER SERVICES DEPARTMENT
Mr Ray Turner	GENERAL MANAGER CORPORATE SERVICES DEPARTMENT
Mr Jim Pruss	GENERAL MANAGER REDLAND WATER & WASTE BUSINESS UNIT



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## **COUNCIL'S CORPORATE PLAN OBJECTIVES**

This budget is driven by our Corporate Plan which contains the Strategic Priorities for the Redland Community. Council adopted the revised Corporate Plan 2006 - 2010 on 27th June 2007. It is our "road map" for these four years, and gives definition and direction to our vision, mission, values and principles. Council's current Corporate Plan identifies the following seven Strategic Priorities that drive the allocation of resources within the 2007/2008 budget:

### **NATURAL ENVIRONMENT**

Ensure the enhancement of biodiversity including koala habitat, bushland, greenspace, waterways, catchments, air and coastal ecosystems in recognition of our unique location on Moreton Bay.

### **LAND USE**

Preserve a balance with urban, rural, bushland, village, coastal and island character of the Redlands by managing growth.

### **ESSENTIAL SERVICES**

Provide and maintain water, waste services, roads, drainage, and support the provision of transport and waterways infrastructure.

### **COMMUNITY HEALTH AND WELLBEING**

Build safe, strong and self reliant communities with access to community services, infrastructure and opportunities for participation in community life.

### **ECONOMIC PROSPERITY**

Enhance employment participation and the community's standard of living through encouraging economic development opportunities.

### **GOVERNANCE**

To provide a clear organisational direction supported by effective leadership and a framework of policies, plans and strategies that are responsive to the community's needs and which promote accountable and ethical standards of practice.

### **CORPORATE SERVICES**

Support the organisation's capacity to deliver services to the community by building a skilled, motivated and continually learning workforce, ensuring our assets and finances are well managed, our corporate knowledge is captured and used to best advantage, and that we market and communicate our services effectively.

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## BUDGET COMMENTARY

The 2007/2008 budget and 2008/2009 – 2011-2012 forward estimates are framed within parameters adopted in Council's 10 Year Financial Strategy and achieve sound financial stability ratios (shown on page 28). Council has developed the 2007/2008 budget with consideration to all of the strategic priorities of our Corporate Plan, with the provision of essential services accounting for around 52% of budget expenditure.

General rate increases for all shire areas other than the Southern Moreton Bay Islands (SMBI) have been limited to 4%. A special differential rating category has been established for SMBI from 2007/2008 to provide additional, much needed infrastructure for the islands.

Of note, Council has prepared its forward estimates and 10 Year Financial Plan prior to the May 2007 announcement by the Queensland Water Commission outlining the proposed changes to the supply and delivery of water and sewerage services to South East Queensland. Therefore, these documents do not take into consideration any changes associated with these services and reflect Redland Shire Council's responsibility to the community as it stands currently.

### Budget Highlights:

The major expenditure planned by Council in 2007/2008 has been outlined below. Please note that these amounts are for both capital and operational expenditure (including depreciation).

The major expenditure surrounding essential services includes:

#### **ROADS AND DRAINAGE WORKS - \$49.4 MILLION**

- Maintenance of existing roads and drainage - \$26.2m
- Roads and footpath construction of \$22.9m
- Drainage works of \$0.3m

#### **WATER SUPPLY - \$27.8 MILLION**

- Plant maintenance and construction works - \$13.8m
- Treatment operations - \$7.2m
- Water supply delivery and distribution - \$6.8m

#### **WASTEWATER TREATMENT AND MANAGEMENT – \$20.1 MILLION**

- Wastewater treatment operations of \$12.4m
- Plant maintenance and construction works of \$4.6m
- Service delivery for the collection and transportation of wastewater - \$3.1m

**WASTE MANAGEMENT - \$17.1 MILLION**

- Waste and recycling service delivery - \$12.3m
- Waste facility construction works - \$4.8m

**MARINE FACILITIES - \$9.7 MILLION**

- Canal maintenance within the Shire - \$5 million
- Expenditure for harbour jetties and boat ramps - \$4.4 million
- Foreshore protection expenditure - \$0.3 million

Additionally, community health and wellbeing priority highlights include the following:

**SPORT AND RECREATION - \$30.4 MILLION**

- Parks and reserves maintenance and improvements - \$13.9m
- Expenditure on community sport and recreation services - \$5.3m
- Maintenance and upgrades to camping grounds and caravan parks - \$5.1m
- Improvements and maintenance to the Shire's major venues - \$3.9m
- Maintenance and operational expenditure on community halls - \$2.2m

**ARTS AND CULTURE - \$17.9 MILLION**

- \$8.7m worth of expenditure planned for the libraries within the Shire
- Redlands Performing Arts Complex - \$7.6m
- Galleries and museums expenditure - \$1m
- Special Events and cultural development expenditure - \$0.6m

Expenditure highlights planned for the Shire's natural environment include:

**BIODIVERSITY - \$8.8 MILLION**

- Natural area management (bushland and vegetation maintenance) - \$7.3m
- Expenditure associated with environmental research, education and awareness - \$1.5m

**ENVIRONMENTAL PERFORMANCE - \$2.6 MILLION**

- Environmental protection activities - \$2.2m
- Environmental planning and reporting - \$0.4m

Other 2007/2008 budget highlights include:

- Pensioner concessions increase of 12% to assist with offsetting the rise in utility charges.
- Water access charge increase of 14.5% and this is to assist Council towards achieving full cost recovery.
- Water consumption charge to increase on average by 8.4%.

- 
- Wastewater charges – increase of 10.8% which is attributable to upgrades to wastewater treatment plants and costs associated with Council complying with license standards required by EPA to protect and enhance the Shire's waterways.
  - 8% cap on the general rate maintained on all land categorised within the rating categories of Residential 1 to 5 and Constrained.
  - 15% cap on all land categorised within the rating categories of Commercial 1 to 5 and 7.
  - Establishment of Southern Moreton Bay Islands (SMBI) Differential Rate of approximately \$80 pa. additional to the shire wide 4% general rate increase. This differential rate will be used to accelerate planned capital works (including community recreation facilities and open space; road works and cycleway provisions).
  - Waste/Recycling charges up by 4.2% from \$216 to \$225 per annum (240 litre bin).
  - No increase in Rural Fire Levies from 2006/2007.

### **Project Highlights:**

Our capital works program planned for 2007/2008 totals \$65.1 million and the following capital program highlights will help to put the budget in perspective:

- Construction completion of the Redlands Performing Arts Complex \$5.8m (construction budget only)
- Arterial Road works of \$4.6m (including Rickertt/Quarry Road widening of \$1.2m)
- Construction of the Bulky Waste Transfer Station - \$3.9m
- Conservation land acquisitions of \$3.7m
- Road reseals and resurfacing of \$3.3m
- North Stradbroke Island bore fields extension - \$2.9m
- Canal and foreshore protection programs of \$2.7m
- Replacement of Council Fleet (including vehicles) - \$2.3m
- Pressure and leakage management expenditure of \$2.0m
- Residential street upgrade of \$1.9m
- Construction of Shire paths and trails of \$1.8m
- Upgrades to jetties and boat ramps of \$1.7m
- Regional Park upgrades - \$1.5m (including Capalaba Regional Park Upgrade - Stage 3 of \$0.8m)
- Sport and recreation facility upgrades of \$1.4m
- Completion of a new reservoir at Heinemann Road, Redland Bay (2 & 3) - \$1.1m
- Caravan parks and camping site upgrades \$1.1m
- Improvements to the Cleveland Aquatic Centre of \$1.0m
- Upgrades to public carparking facilities of \$0.5m

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## **Key Numbers**

The budget provides Council with a sustainable financial position over the next five years, with all financial performance indicators within their respective targets. Council's ability to meet its payments as they fall due remains sound and this is supported by the forecast maintenance of appropriate cash levels of \$40.1 million expected in 2007/2008 and \$54 million forecast the year ending 2009/2010.

Community equity is forecast to increase by nearly \$8 million from 2006/2007 to 2007/2008 and this reflects Council's financial management strategy and Council's strategic direction and priorities.

As noted earlier in this publication forward year estimates do not reflect the proposed new institutional arrangements for the ownership and delivery of bulk water and sewerage assets as these matters are still subject to finalisation with the state government.

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## 2007/2008 BUDGET DOCUMENT OVERVIEW

The Redland Shire Council's 2007/2008 Budget is presented in accordance with the requirements of the Queensland *Local Government Act 1993*, the Queensland *Local Government Finance Standard 2005*, and the Australian equivalents to International Financial Reporting Standards.

An overview of the major statements and policies contained in the Budget 2007/2008 Publication is provided below to assist the reader:

### Budgeted Financial Statements

The **Financial Budget Summary** shows key revenue, expense and balance sheet items. This statement is presented on page 21.

The budgeted **Strategic Priority Financial Statements** display the revenue and operating expenses by strategic priority; by line item and by category. These statements are presented on pages 22 and 23.

The budgeted **Operating Statement** displays the revenue and operating expenses by line item and by category. The statement is presented on page 23.

The budgeted **Capital Funding Statement** shows the source and application of capital funds. This statement also shows **Other Budgeted Items** and is presented on page 24.

The budgeted **Statement of Cash Flows** shows budgeted cash transactions and opening and closing cash balances and is presented on page 25.

The budgeted **Balance Sheet** discloses the assets, liabilities and equity of the Council. The statement is presented on page 26.

The budgeted **Statement of Changes in Equity** discloses the movements in reserves. The statement is presented on page 27.

The budgeted **Financial Stability Ratios** are presented on page 28.

### Departmental Operating Statements

The budgeted **Operating Statements for each Department** are shown at group level. The net operating result before capital revenues, for each Department, is disclosed as an operating surplus/(deficit). These statements are presented on pages 29 to 34.

### Commercialised Business Unit Statements

Redland Water & Waste is a commercialised business unit with two significant business activities being "Water Supply & Wastewater Services" and "Waste Management" in

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accordance with National Competition Policy and related legislation. The business unit operating statement, capital funding statement, other budget items and balance sheet are presented on pages 35 to 38.

### **Other Business Units**

For other Type 3 business activities, Council has adopted the Code of Competitive Conduct. Separate operating statements and balance sheets are provided for these activities on pages 39 to 42.

### **Capital Expenditure and Funding Sources**

Capital Expenditure and Funding is depicted on pages 43 and 44.

### **Schedule of Capital Expenditure**

The schedule of capital expenditure is presented by Group within Department on pages 45 to 51.

### **Borrowing Policy**

The *Local Government Finance Standard 2005* requires Council to develop a policy about borrowing. The policy is presented on pages 52 and 54.

### **Debt Schedule**

A schedule of Council's debt position has been provided. This schedule identifies the opening book value of debt, new borrowings, redemption, and an estimated closing book value balance and is presented on page 54.

### **Revenue Policy**

The Revenue Policy sets out the principles Council uses to set its budget and identifies in broad terms the general strategy used for raising revenue. The Revenue Policy is presented on pages 55 and 56.

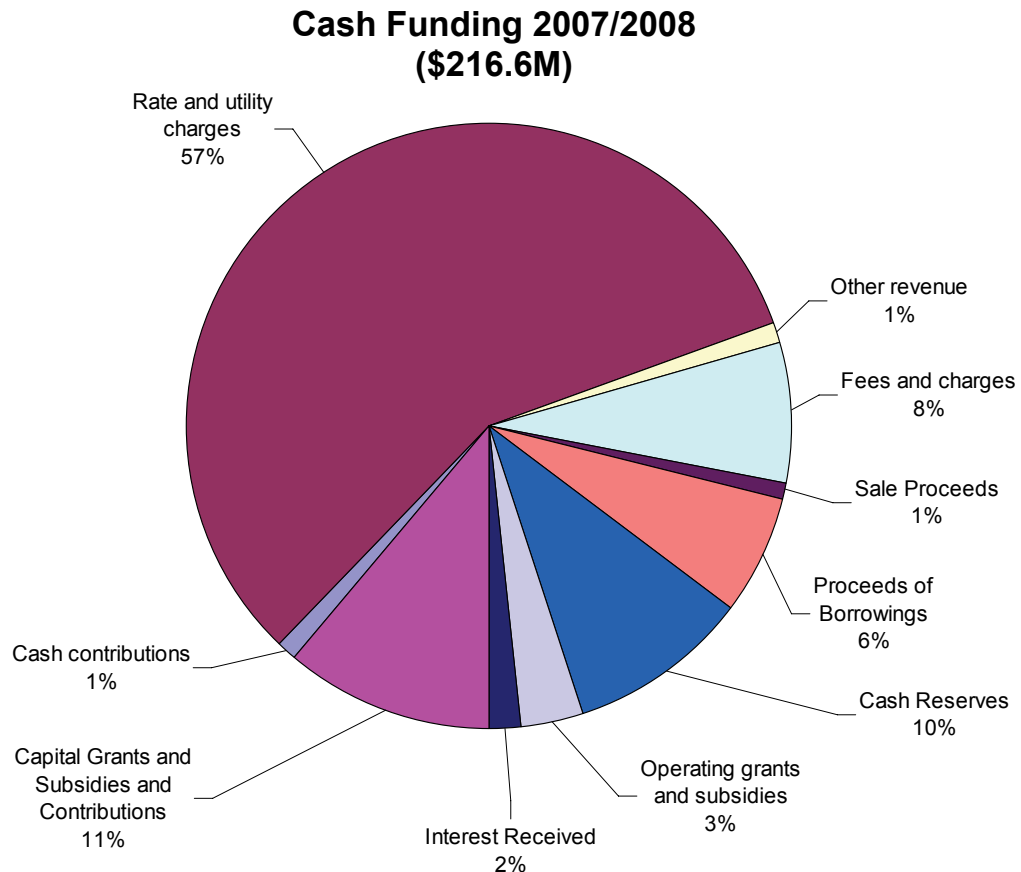
### **Revenue Statement**

The Revenue Statement is an explanatory statement that accompanies the budget, outlining and explaining the revenue measures adopted in the budget. The statement shows the various rates and charges and criteria for the 2007/2008 year. This is presented on pages 57 to 74.

## FINANCIAL BUDGET OVERVIEW

### Where does the money come from?

Cash funding required to provide the products and services to the community comes from a variety of sources including 57% from general rates and utility charges such as water and sewerage. Council is forecast to receive 14% of its revenue in the form of grants, subsidies and contributions, and this revenue assists Council in delivering a variety of capital programs and various operational maintenance activities. Additionally, fees and charges from the issue of permits and consideration of applications, caravan parks and community related services contribute approximately 8%.

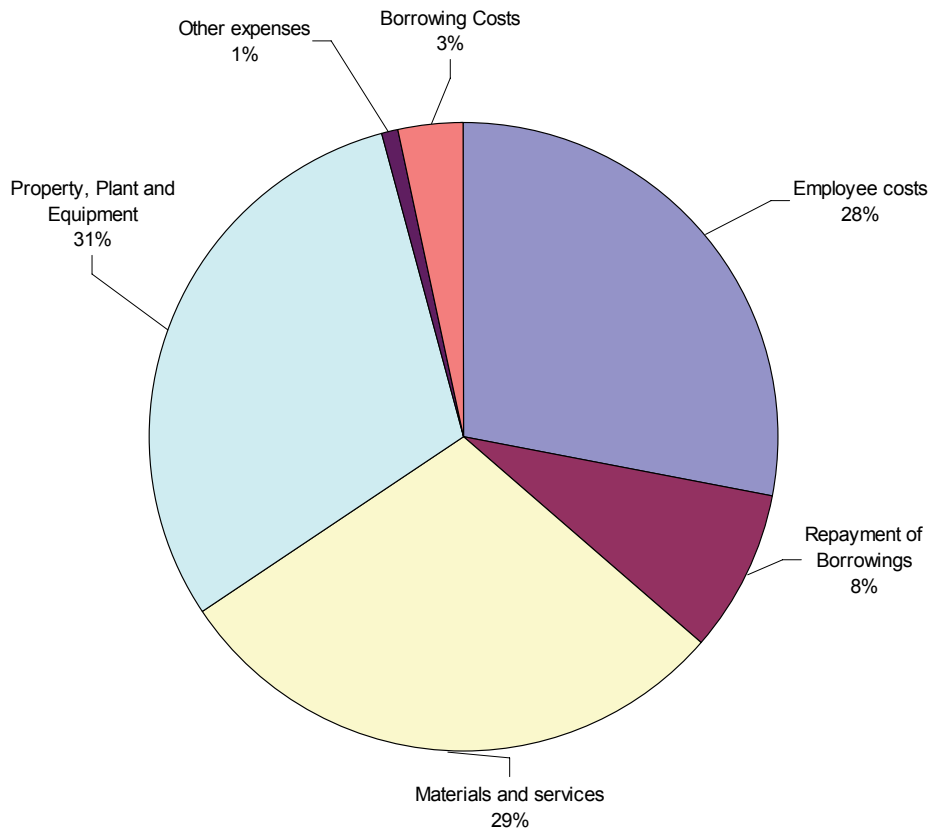




### Where does the money go?

This year 31% of budget will be spent on capital expenditure. A further 28% will be spent on Council’s employees who maintain the services and maintenance programs needed to support the community. Loan redemption payments will claim 8% of the budget.

### Cash Expenditure 2007/2008 (\$216.6M)



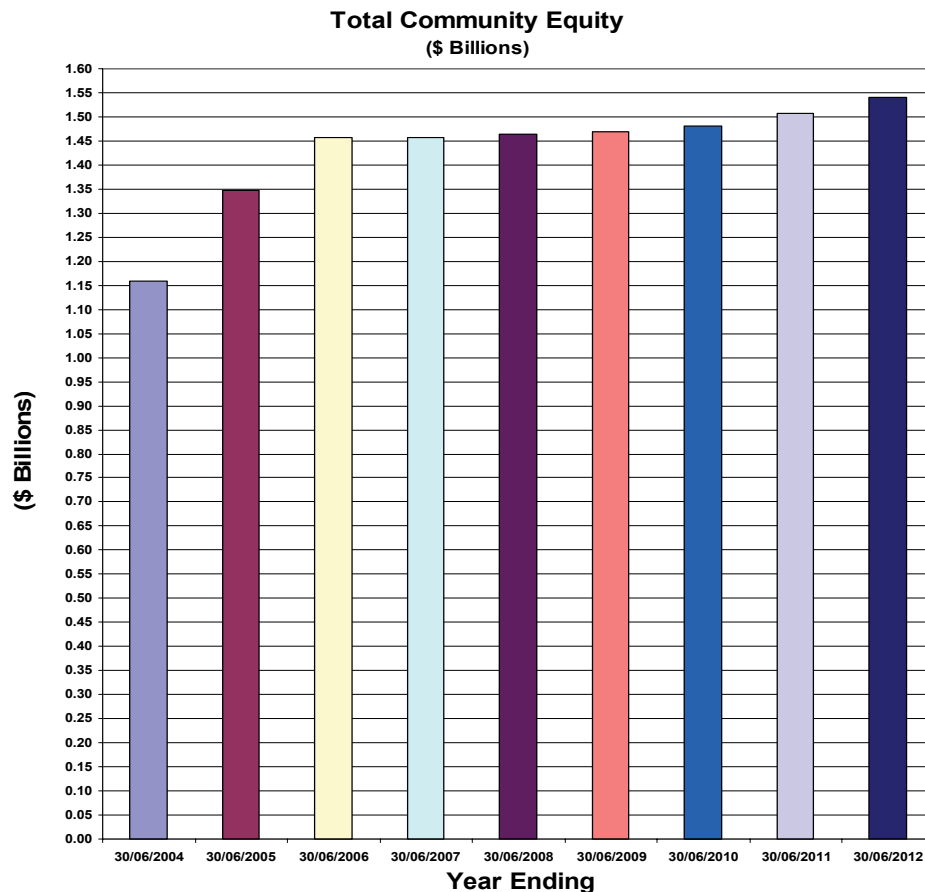
### Debt Position

Our debt is expected to increase over the next five years from the 2007/2008 budgeted position of \$128.5 million to a forecast position in 2011/2012 of \$144 million. Council is committed to the capital works program and this increase in debt reflects the requirements of the forecast program.

## How much is Council worth?

While most people focus on how much Council owes, it is how much Council has in its various assets that is important. Council's Equity shows we own much more than we owe. The difference between our liabilities and our assets is Community Equity, which is estimated at \$1.464 billion for the 2007/2008 budget.

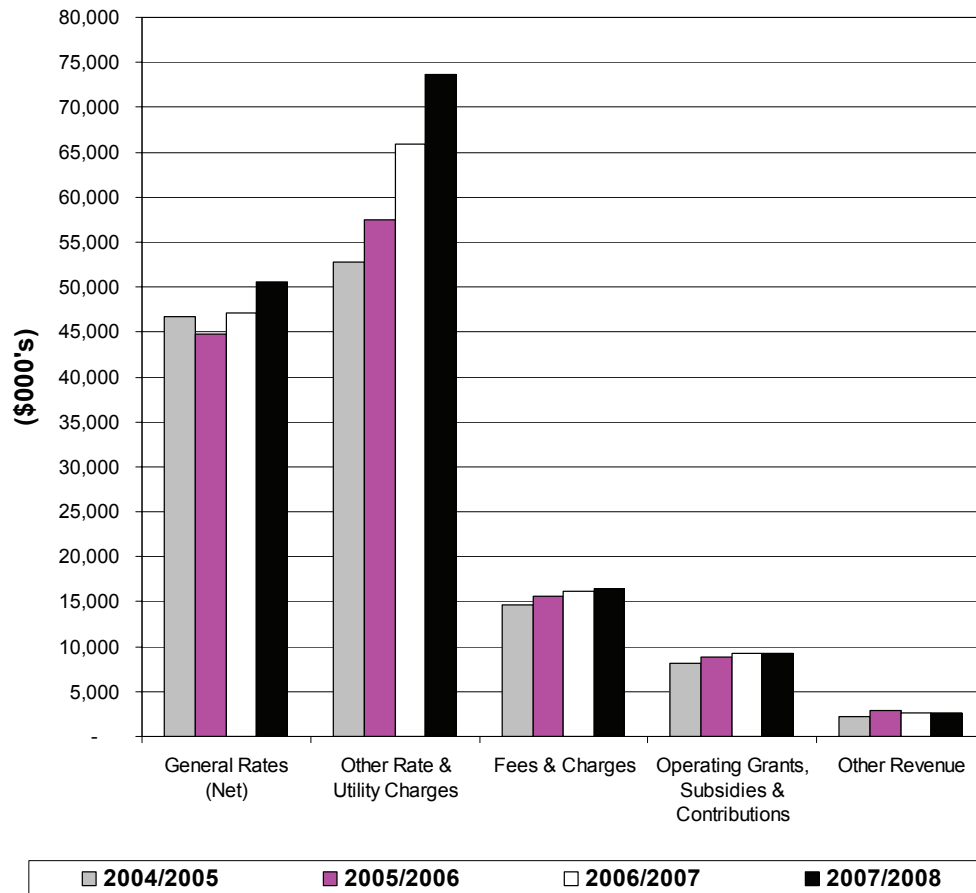
The following graph shows the actual community equity for the years 2003/2004 to the 2005/2006, it also outlines the anticipated position for 2006/2007 and the budgeted position for years 2007/2008 through to 2011/2012.



Note: The increase in community equity shown above from 30/06/2004 to 30/06/2005 was primarily associated with asset revaluation adjustments to land of \$155 million. Additionally, asset revaluation adjustments to road and drainage assets are influencing the increase shown from 30/06/2005 to 30/06/2006.

### Operating Revenue by Year and Category

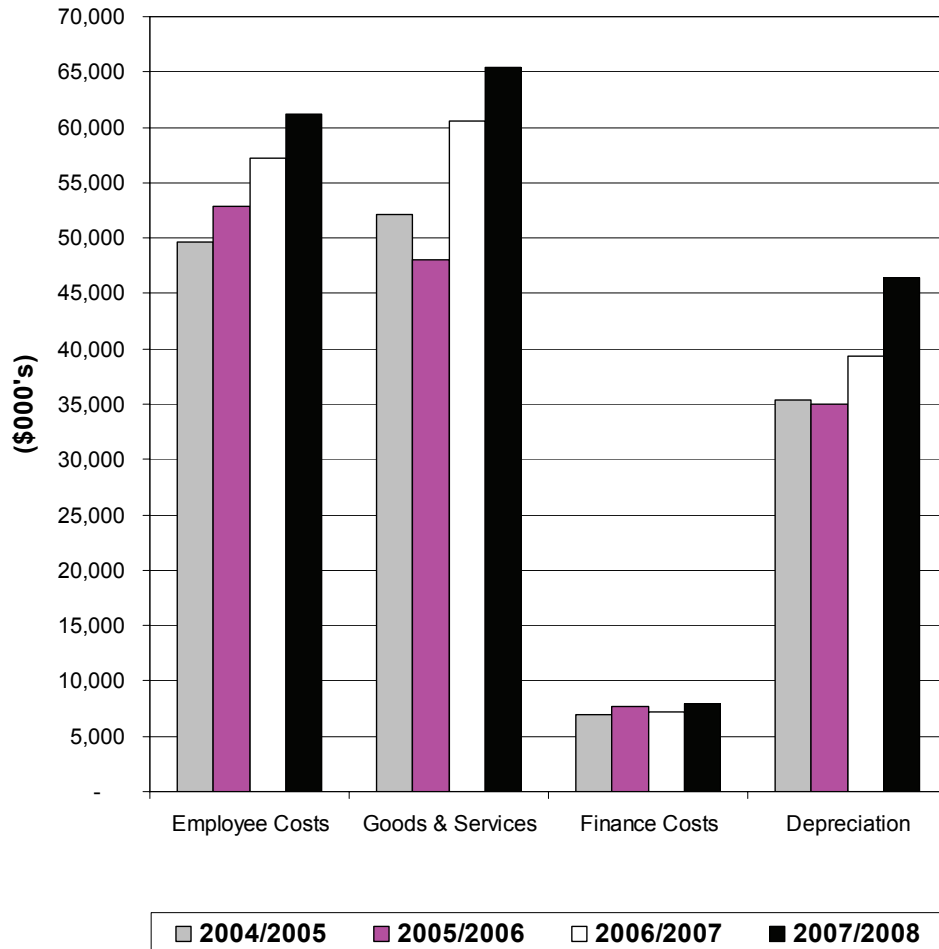
The following graph identifies the level of different operating revenue components. The graph depicts actual results achieved in the 2004/2005 and 2005/2006 financial years, anticipated results for 2006/2007 and budgeted position for the 2007/2008 financial year.



Note: General Rates (Net) above equals General Rate Revenue less Pensioner Remissions

### Operating Expenditure by Year and Category

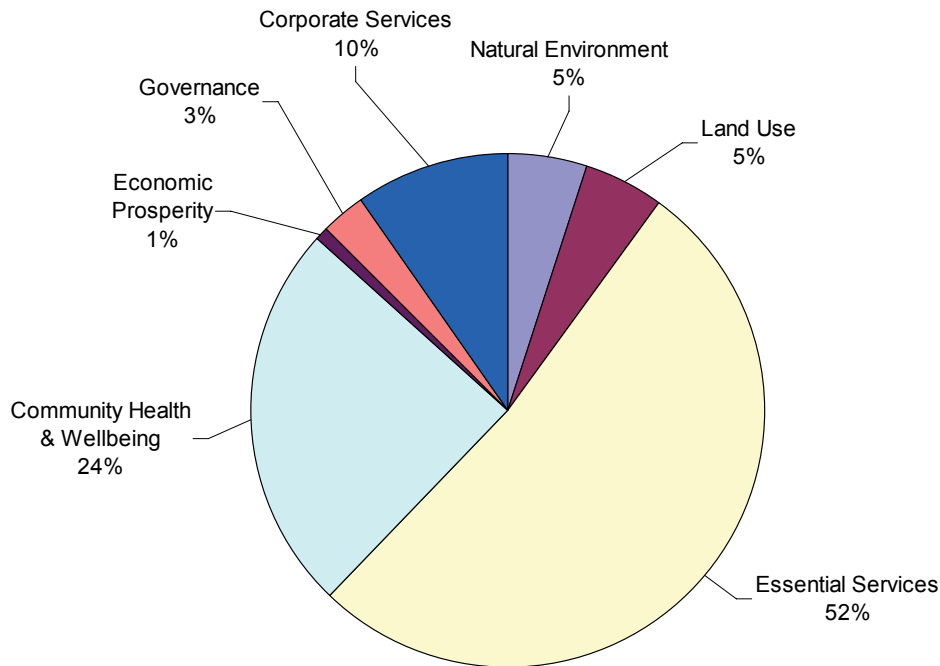
The following graph shows the level of different operating expenditure components. The graph depicts actual results achieved in the 2004/2005 and 2005/2006 financial years, anticipated results for 2006/2007 and budgeted position for 2007/2008.



Note: The 2006/07 employee costs and goods and services illustrated above include a portion of Redland Water and Waste expenditure that was previously treated as capital expenditure.

## CORPORATE PLAN STRATEGIC PRIORITIES BUDGET EXPENDITURE

The budgeted expenditure of \$254.2M, including depreciation and contributed assets, is allocated to the following strategic priorities as identified in the Corporate Plan.



### How does Council decide to spend the money?

Council works hard to ensure that the annual budget matches its Corporate Plan. This Plan is a reflection of the general areas of importance to the community and emerges from community consultation processes, which include residents, ratepayers, and other stakeholders. Not surprisingly, basic and infrastructure services are of major importance to the Redland's community through the allocation of 76% of the budget towards Corporate Plan objectives - Essential Services and Community Health and Wellbeing.

## CORPORATE PLAN COMMUNITY PRIORITY SUMMARY 2007/2008

		\$ Million
<b>Essential Services</b>		<b>124.5</b>
<b>Roads and Drainage</b>	Design, construct, and maintain roads, bridges, culverts, drainage and associated infrastructure.	49.4
<b>Water Supply</b>	Design, construct, operate and maintain a high quality water collection, treatment and distribution system.	27.8
<b>Wastewater</b>	Design, construct, operate and maintain a system for the collection, treatment and disposal of wastewater.	20.1
<b>Waste Management</b>	The kerbside collection of domestic and commercial solid wastes and recyclable materials and transport to a licensed handling facility. The operation, management and maintenance of a network of assets for the segregation and disposal of solid waste and recyclable materials from domestic and commercial sources.	17.1
<b>Marine Facilities</b>	Support, advocate, provide and maintain marine facilities that allow access to transportation, water, water activities and foreshores.	9.7
<b>Transport</b>	Support, advocate and provide a transportation network that complements land uses.	0.4
<b>Community Health and Wellbeing</b>		<b>62.3</b>
<b>Sport and Recreation</b>	Provide facilities and services which support sport and recreation activities.	30.4
<b>Arts and Culture</b>	Provide facilities, resources and opportunities that support access to information and participation in the arts, cultural life and heritage of the Shire.	17.9
<b>Strong Communities</b>	Facilitate initiatives which strengthen the community and support access to services.	8.3
<b>Community Health and Safety</b>	To provide services and initiatives which promote community health and safety, and which manage health and safety risks.	5.0
<b>Disaster Management</b>	Develop and deliver initiatives to help the community mitigate, prevent, prepare for, respond and recover from disasters.	0.7
<b>Land Use</b>		<b>12.8</b>
<b>Development Assessment</b>	Assessment and approval of applications in accordance with legislation and local laws.	11.8
<b>Integrated Planning</b>	Deliver balanced growth management that achieves ecological sustainability.	1.0
<b>Natural Environment</b>		<b>12.6</b>
<b>Biodiversity</b>	Plan, design, deliver and regulate activities to protect and restore the quality and quantity of our biodiversity.	8.8
<b>Environmental Performance</b>	Develop and implement strategies to improve environmental performance.	2.6
<b>Coastal and Waterways</b>	Plan, design, deliver and regulate activities to protect and restore the quality and quantity of water in our ecosystem.	1.2
<b>Economic Prosperity</b>		<b>1.8</b>
<b>Business Attraction</b>	Market the Shire as a competitive investment location.	0.8
<b>Tourism Development</b>	Market the Shire as a competitive visitor destination and promote the development of appropriate infrastructure and facilities.	0.8
<b>Business Retention and Expansion</b>	Assist local businesses to expand their operation, create more jobs and diversify the local economic base.	0.2

**Please note:** the amounts shown above include capital expenditure, operational expenditure and depreciation but exclude contributed assets for the 2007/08 financial year.

## BUDGET HIGHLIGHTS BY CORPORATE PLAN STRATEGIC COMMUNITY PRIORITY

### Essential Services

A summary of the key projects include:

	\$
<b>Reseals and Resurfacing</b> The Reseals and Resurfacing Program involves the resealing of existing roads at numerous locations across the Shire.	3,300,000
<b>Raby Bay Canal</b> Maintenance of the Raby Bay canal estate including repairs to various revetment walls, dredging, cleaning and other minor operating activities.	2,438,300
<b>Intersections</b> Improvements to existing intersections within the Shire including signalisation, installation of splitter islands, line marking improvements, additional turning lanes and service vehicle turnarounds. Major works for 2007-08 include Wellington Street, Cleveland and signalisation at Mt Cotton Road, Capalaba.	2,231,768
<b>Residential Streets</b> Improvements to the Shire's existing road network, including the provision of kerb and channel, bitumen widening and edge restraints.	2,137,981
<b>Aquatic Paradise Canal Maintenance</b> Maintenance of the Aquatic Paradise canal estate including repairs to various revetment walls, dredging, cleaning and other minor operating activities.	2,033,000
<b>Seal Gravel Roads</b> Projects involve the sealing of existing gravel roads across various locations within the Shire.	1,776,873
<b>Footpaths, Bikeways and Trails</b> The construction and extension of footpaths, bikeways and trails within the Shire which may be located inside or outside road reserves.	1,702,687
<b>Marine Infrastructure Mainland</b> The provision of new marine infrastructure on the Shire's mainland, including North Stradbroke and Coochiemudlo Islands.	1,533,826
<b>Toondah Harbour Maintenance</b> Dredging of Toondah Harbour, Cleveland. Funding is expected to be obtained from Queensland Transport and from Toondah Harbour's commercial operations.	1,079,866
<b>Marine Infrastructure SMBI</b> The provision of new marine infrastructure on the Southern Moreton Bay Islands. 2007-08 projects include berthing pile upgrades at Lamb and Karragarra Islands and revetment wall works at Macleay and Karragarra Islands.	637,608

## Essential Services (continued)

	\$
<b>Car Parking</b> The provision of public car parking within the Shire. 2007-08 works includes the provision of car and trailer parking at Dalpura Street, Macleay Island.	590,140
<b>Residential Water Incentive Program and Business Water Efficiency</b> Provide incentives for residents and business to install water saving devices through retrofit/rebates to reduce overall water consumption.	222,915
<b>School Safe Program</b> The School Safe Program is aimed at delivering safety improvement projects to local schools. The 2007-08 project involves the provision of on-street parking at Sanctuary Drive for the Mount Cotton State School.	196,000
<b>Foreshore Protection</b> The provision of sea-walls at various locations within the Shire.	190,617
<b>Transport Facilities</b> The provision of bus stops and lay byes at various locations with the Shire.	155,000
<b>Drainage Program</b> Drainage improvements at various locations within the Shire.	133,381
<b>Local Area Traffic Management</b> The installation of local area traffic management (LATMs) devices at various locations within the Shire.	80,019

## Community Health and Wellbeing

A summary of the key projects include:

	\$
<b>Redlands Performing Arts Complex</b> Construction of the Performing Arts Complex in Cleveland. The centre will be partly funded from a \$1.933 million State Government grant.	5,816,260
<b>Upgrade of Caravan Parks and Camping Grounds</b> Continuation of upgrade of caravan parks and camping grounds in the Shire. This includes upgrades to power, water, sullage, recreation facilities and camp kitchens.	1,056,974
<b>Cleveland Aquatic Centre Major Improvements</b> Upgrade the Cleveland Aquatic Centre to a modern standard and provide additional leisure opportunities, including refurbishment and remodelling of the existing amenities; new leisure and toddlers pool; BBQ and eating area; new double storey building housing a gym, consultation and meeting rooms; shade structures; a terraced grandstand and a new entry.	986,098
<b>Redlands Youth Plaza</b> The construction of Redland Shire's first regional ramp park in Capalaba. The facility will be a multi-use facility, catering for a wide range of sporting, recreational and cultural activities. The main focus of the plaza will be for skate boards, bicycles and music/youth events.	976,600



## Community Health and Wellbeing (continued)

\$	
<b>Southern Moreton Bay Islands (SMBI)</b> Acquisition of open space land on the Southern Moreton Bay Island. Totally funded from the SMBI Capital Reserve.	<b>850,000</b>
<b>Russell Island Swim Centre</b> Council's contribution (including a 2004/05 special levy fund held in reserve) towards the construction of a new swimming pool and amenity block on Russell Island.	<b>805,512</b>
<b>Capalaba Regional Park Playground Stage 3</b> Completion of the upgrade of the Capalaba Regional Park as per Council's Masterplan. Works include new pedestrian paths, new play features, new furniture, landscaping, turf and trees.	<b>783,100</b>
<b>Improvements to Cleveland Showgrounds</b> Continuation of improvements to the Cleveland Showgrounds as identified in the Cleveland Showgrounds' Masterplan. Projects may include the removal of the Expo toilets and cricket pitches and a new paved plaza and the grassing of a community common area.	<b>600,566</b>
<b>Wellington Point Reserve</b> The project will upgrade the park in accordance with standards of the Redland Shire Open Space Plan 2004-2016. The project will be implemented over two financial years, commencing in 2007-08. Works in 2007-08 include playground upgrade in the western area of the reserve and new park/picnic facilities. Planned works for 2008-09 include an upgrade to the trailer car park and new pathways.	<b>485,000</b>
<b>Point Lookout Hall Extension</b> Extension of the Pt Lookout Community Hall in accordance with the recommendations of the Pt Lookout Community Hall consultation and design project.	<b>337,200</b>
<b>Edgar Harley Pavilion Relocation and Refurbishment</b> Relocation of the Edgar Harley pavilion from its existing location to a new location near the Redland Memorial Hall in the Cleveland showgrounds, including the disconnection of services and removal of surplus infrastructure. Services will be re-connected at the new location as well as minor works to make the building safe for use. Refurbishment of the building is planned to be undertaken in the 2008-09 as part of Council's capital program.	<b>235,800</b>
<b>Cylinder Beach Stage 1</b> Implementation of Stage 1 of the Cylinder Beach Master Plan including improved car parking, increased recreational areas and improved stormwater management.	<b>218,800</b>
<b>Donald Simpson Centre Improvements</b> 2007-08 improvements include the installation of acoustic dividers in the large activity room and the reconfiguration of the awning space to create additional meeting rooms and storage space.	<b>216,114</b>
<b>Valentine Park Stage 1 &amp; 2</b> The construction of new and recreational infrastructure including picnic areas, shade, pathways, car parks seating and landscaping.	<b>212,000</b>
<b>GJ Walter Park</b> The installation of new and upgraded park infrastructure including picnic shelters, water fountains, litter bins, picnic tables, play areas and seating.	<b>200,000</b>

## Community Health and Wellbeing (continued)

	\$
<b>Parks-Land Acquisitions</b> The acquisition of small land parcels within the Shire for dedication as local parks.	165,000
<b>Redlands Softball Complex Carpark</b> The construction of a new pedestrian bridge to provide safe access to the playing fields from the newly constructed car park on the eastern side of the creek.	111,718

## Land Use

A summary of the key projects include:

	\$
<b>Integrated Planning</b> The activities under this program include delivery and review of the Redlands Planning Scheme outcomes to achieve ecological sustainability in the Shire and regional planning initiatives. (Including Local Area Plans)	593,149
<b>Swimming Pool Inspection Project</b> Continuation of swimming and spa pool inspections of Council approved pools from 1991 to 1998 with no recorded final inspections.	194,036

Please note: the majority of budgeted expenditure for Land Use is associated with operational resource requirements, rather than specific project budgets.

## Natural Environment

A summary of the key projects include:

	\$
<b>Conservation Land Acquisitions</b> The acquisition of environmentally significant land as a result of Council's commitment to protect significant land across the Shire. This project is funded from the Environmental Charge Reserve.	3,668,543
<b>Bushland and Vegetation Maintenance</b> Activities involve the protection, maintenance and enhancement of the health of the Shire's bushland and vegetation. Activities include the Community Bushcare Program, fire management, grass cutting and general maintenance. This is largely funded from the Environment Charge Reserve.	3,037,242
<b>Coastal and Waterways Management</b> Aquatic Weed control, catchment management, foreshore and marine protection and beach erosion rectification.	1,131,006
<b>Environment Education and Awareness</b> The activities of this area include the operation of Indigiscapes, school programs, habitat protection and 'Your Backyard' program.	1,107,028
<b>Point Lookout Gorge Boardwalk</b> The project involves the upgrade of aging sections of the track with new composite fibre material.	197,000

## Economic Prosperity

A summary of the key projects include:

	\$
<b>Tourism Development and Marketing</b> This expenditure contributes towards the development and marketing of the Shire as a quality visitor destination. The initiatives are based on the Redlands Marketing Plan recommendations.	544,364
<b>Shire Entry Signs</b> Improve the entry way to the Shire by the erection of lighting, signs and soft landscaping.	151,752
<b>Business Grow</b> Business Grow is a confidential business expansion and retention visitation service that aims to assist businesses to access services, agencies and information available within the Redland Shire.	89,000
<b>Investment Attraction</b> This project focuses on the marketing of the Shire as a competitive and attractive location for business development. The initiatives are based on the Redlands Marketing Plan recommendations.	61,000

## BUDGETED FINANCIAL STATEMENTS

### Financial Budget Summary

	Anticipated Position 2006/2007 (\$000's)	Budget Year 1 2007/2008 (\$000's)	Estimate Year 2 2008/2009 (\$000's)	Estimate Year 3 2009/2010 (\$000's)	Estimate Year 4 2010/2011 (\$000's)	Estimate Year 5 2011/2012 (\$000's)
Revenue from Ordinary Activities	142,357	<b>154,379</b>	167,937	180,668	196,089	211,725
Expenses from Ordinary Activities	(157,602)	<b>(173,265)</b>	(181,941)	(190,052)	(192,814)	(199,675)
Borrowing Costs	(6,678)	<b>(7,514)</b>	(7,179)	(7,973)	(8,691)	(8,974)
<b>Result from Ordinary Activities</b>	(21,923)	<b>(26,401)</b>	(21,183)	(17,356)	(5,416)	3,075
Capital Income	22,094	<b>34,400</b>	26,571	28,138	31,212	30,938
Increase in Asset Revaluation Reserve	-	-	-	-	-	-
<b>Total Change in Community Equity</b>	171	<b>7,999</b>	5,388	10,781	25,796	34,014

### Key Balance Sheet Items

	Anticipated Position 2006/2007 (\$000's)	Budget Year 1 2007/2008 (\$000's)	Estimate Year 2 2008/2009 (\$000's)	Estimate Year 3 2009/2010 (\$000's)	Estimate Year 4 2010/2011 (\$000's)	Estimate Year 5 2011/2012 (\$000's)
<b>Total Assets</b>	<b>1,633,099</b>	<b>1,637,925</b>	<b>1,657,053</b>	<b>1,677,384</b>	<b>1,709,479</b>	<b>1,733,768</b>
<b>Total Liabilities</b>	<b>177,149</b>	<b>173,976</b>	<b>187,716</b>	<b>197,265</b>	<b>203,565</b>	<b>193,840</b>
<b>Net Community Assets</b>	<b>1,455,950</b>	<b>1,463,949</b>	<b>1,469,337</b>	<b>1,480,118</b>	<b>1,505,914</b>	<b>1,539,928</b>
<b>Total Cash at Year End</b>	<b>60,810</b>	<b>40,101</b>	<b>46,373</b>	<b>54,024</b>	<b>80,590</b>	<b>95,819</b>
<b>Total Debt at Year End</b>	<b>132,681</b>	<b>128,525</b>	<b>141,159</b>	<b>149,698</b>	<b>154,936</b>	<b>144,074</b>

## Redland Shire Council – Strategic Priority Operating Statement

	Natural Environment (\$000's)	Land Use (\$000's)	Essential Services (\$000's)	Community Health & Wellbeing (\$000's)	Economic Prosperity (\$000's)	Governance (\$000's)	Corporate Services (\$000's)	Redland Shire Council (\$000's)
<b>OPERATING REVENUE</b>								
Rates and Utility Charges	5,612	0	67,771	30	0	0	52,727	126,140
Less: Pensioner Remissions	0	0	0	0	0	0	(2,017)	(2,017)
Fees and Charges	110	5,180	2,529	7,686	0	32	887	16,424
Operating Grants and Subsidies	118	0	160	2,352	19	38	4,379	7,066
Operating Contributions and Donations	5	0	1,968	200	25	0	0	2,198
Interest External	0	0	870	0	0	0	2,718	3,588
Gain on Sale of Developed Land	0	0	0	0	0	0	0	0
Other Revenue	216	51	1,241	340	0	2	812	2,661
<b>Total Operating Revenue</b>	<b>6,060</b>	<b>5,231</b>	<b>74,540</b>	<b>10,608</b>	<b>44</b>	<b>72</b>	<b>59,505</b>	<b>156,060</b>
<b>OPERATING EXPENDITURE</b>								
Employee Costs	4,068	8,009	13,949	17,595	416	5,905	11,279	61,220
Goods and Services	3,571	910	32,644	14,450	1,031	2,558	10,236	65,400
Finance Costs Other	0	0	40	0	0	5	382	427
Other Expenditure	1	0	1	166	0	1,218	0	1,386
Net Internal Costs*	879	3,827	3,412	7,853	151	(2,268)	(15,436)	(1,582)
<b>Total Operating Expenditure</b>	<b>8,519</b>	<b>12,745</b>	<b>50,046</b>	<b>40,064</b>	<b>1,598</b>	<b>7,418</b>	<b>6,461</b>	<b>126,852</b>
<b>Earnings before Interest, tax and depreciation (EBITD)</b>	<b>(2,459)</b>	<b>(7,515)</b>	<b>24,493</b>	<b>(29,456)</b>	<b>(1,554)</b>	<b>(7,346)</b>	<b>53,045</b>	<b>29,208</b>
Interest expense	0	0	1,312	0	0	0	6,202	7,514
Depreciation	68	5	34,014	6,415	0	7	5,904	46,414
<b>Operating Surplus/(Deficit)</b>	<b>(2,527)</b>	<b>(7,520)</b>	<b>(10,833)</b>	<b>(35,870)</b>	<b>(1,554)</b>	<b>(7,352)</b>	<b>40,938</b>	<b>(24,719)</b>

\*Internal transactions consolidated as Net Internal Costs

## Redland Shire Council – Strategic Priority Capital Funding Statement

	Natural Environment (\$000's)	Land Use (\$000's)	Essential Services (\$000's)	Community Health & Wellbeing (\$000's)	Economic Prosperity (\$000's)	Governance (\$000's)	Corporate Services (\$000's)	Redland Shire Council (\$000's)
<b>SOURCES OF CAPITAL FUNDING</b>								
Capital Contributions and Donations	25	0	8,615	700	0	0	0	9,340
Capital Grants and Subsidies	75	0	10,798	4,096	0	0	63	15,032
Proceeds on Disposal of Non Current Assets	0	0	0	0	0	0	1,670	1,670
Net Transfer (to)/from Constrained Capital Reserves	3,644	0	(990)	1,449	0	0	0	4,103
Non Cash Contributions	0	0	8,358	0	0	0	0	8,358
New Loans	0	0	0	0	0	0	14,000	14,000
Funding from General Revenue	240	15	27,304	9,559	202	16	1,790	39,126
<b>Total Sources of Capital Funding</b>	<b>3,983</b>	<b>15</b>	<b>54,086</b>	<b>15,804</b>	<b>202</b>	<b>16</b>	<b>17,522</b>	<b>91,629</b>
<b>APPLICATION OF CAPITAL FUNDS</b>								
Contributed Assets	0	0	8,358	0	0	0	0	8,358
Capitalised Goods & Services	3,961	15	35,292	15,299	188	16	6,020	60,791
Capitalised Employee Costs	22	0	3,782	505	14	0	0	4,323
Loan Redemption	0	0	6,654	0	0	0	11,502	18,156
<b>Total Application of Capital Funds</b>	<b>3,983</b>	<b>15</b>	<b>54,086</b>	<b>15,804</b>	<b>202</b>	<b>16</b>	<b>17,522</b>	<b>91,629</b>

### Redland Shire Council – Strategic Priority Other Budgeted Items

	Natural Environment (\$000's)	Land Use (\$000's)	Essential Services (\$000's)	Community Health & Wellbeing (\$000's)	Economic Prosperity (\$000's)	Governance (\$000's)	Corporate Services (\$000's)	Redland Shire Council (\$000's)
Transfers to Reserve	(5,612)	0	(10,336)	(1,136)	0	(641)	(1,554)	(19,279)
Transfer from Operating Reserves	2,961	0	2,728	853	0	501	554	7,598
WDV of Assets Disposed	0	0	0	(10)	0	(0)	(1,671)	(1,682)
Tax and Dividends	0	0	(10,275)	0	0	0	10,275	0
Internal Capital Structure Financing	0	0	(11,168)	0	0	0	11,168	0

### Redland Shire Council – Operating Statement

	Anticipated Position 2006/2007 (\$000's)	Budget Year 1 2007/2008 (\$000's)	Estimate Year 2 2008/2009 (\$000's)	Estimate Year 3 2009/2010 (\$000's)	Estimate Year 4 2010/2011 (\$000's)	Estimate Year 5 2011/2012 (\$000's)
<b>OPERATING REVENUE</b>						
Rates and utility charges	114,868	126,140	136,244	146,624	158,183	171,597
<i>Less remissions</i>	(1,802)	(2,017)	(2,140)	(2,270)	(2,408)	(2,554)
Fees & charges	16,112	16,424	17,838	19,140	20,440	21,808
Subsidies & grants - operating	7,158	7,066	7,472	7,960	8,362	8,910
Contributions - operating	2,092	2,198	2,426	2,627	3,765	2,774
Interest	3,964	3,588	5,119	5,604	6,761	8,188
Gain on Sale of Developed Land	0	0	0	0	0	0
Other revenue	2,604	2,661	2,660	2,663	2,667	2,682
<b>Total Operating Revenue</b>	<b>144,997</b>	<b>156,060</b>	<b>169,619</b>	<b>182,350</b>	<b>197,771</b>	<b>213,406</b>
<b>OPERATING EXPENDITURE</b>						
Employee costs	57,221	61,220	64,022	67,177	70,257	73,710
Goods and services	60,600	65,400	67,002	70,079	68,453	71,202
Finance Costs - Other	460	427	447	468	489	512
Other Expenditure	1,152	1,386	1,439	1,485	1,534	1,588
Net Internal Costs*	(1,204)	(1,582)	(1,644)	(1,697)	(1,754)	(1,815)
	<b>118,229</b>	<b>126,852</b>	<b>131,265</b>	<b>137,512</b>	<b>138,979</b>	<b>145,197</b>
<b>Earnings before Interest, tax and depreciation (EBITD)</b>	<b>26,768</b>	<b>29,208</b>	<b>38,353</b>	<b>44,838</b>	<b>58,791</b>	<b>68,210</b>
Interest Expense	6,678	7,514	7,179	7,973	8,691	8,974
Depreciation	39,373	46,414	50,676	52,540	53,835	54,479
<b>Operating Surplus/(Deficit)*</b>	<b>(19,282)</b>	<b>(24,719)</b>	<b>(19,501)</b>	<b>(15,675)</b>	<b>(3,734)</b>	<b>4,757</b>

\*Internal transactions consolidated as Net Internal Costs

## Redland Shire Council – Capital Funding Statement

	Anticipated Position 2006/2007 (\$000's)	Budget Year 1 2007/2008 (\$000's)	Estimate Year 2 2008/2009 (\$000's)	Estimate Year 3 2009/2010 (\$000's)	Estimate Year 4 2010/2011 (\$000's)	Estimate Year 5 2011/2012 (\$000's)
<b>CAPITAL REVENUE</b>						
Capital Contributions and Donations	6,053	<b>9,340</b>	8,190	9,359	9,472	8,639
Capital Grants and Subsidies	5,813	<b>15,032</b>	7,831	7,139	10,346	8,762
Proceeds on Disposal of Non Current Assets	2,057	<b>1,670</b>	1,608	2,071	1,221	2,721
Net Transfer (to)/from Constrained Capital Reserves	3,357	<b>4,103</b>	4,612	5,554	6,608	6,204
Non Cash Contributions	8,171	<b>8,358</b>	8,943	9,569	10,174	10,817
New Loans	27,000	<b>14,000</b>	30,000	22,000	15,000	0
Funding from General Revenue	26,170	<b>39,126</b>	21,221	24,495	17,810	38,755
<b>Total Capital Revenue</b>	<b>78,622</b>	<b>91,629</b>	<b>82,404</b>	<b>80,186</b>	<b>70,630</b>	<b>75,897</b>
<b>CAPITAL APPLICATIONS</b>						
Contributed Assets	8,171	<b>8,358</b>	8,943	9,569	10,174	10,817
Capitalised Goods & Services	50,398	<b>60,791</b>	52,688	53,686	47,615	50,925
Capitalised Employee Costs	3,874	<b>4,323</b>	3,406	3,471	3,078	3,292
Loan Redemption	16,178	<b>18,156</b>	17,367	13,460	9,762	10,862
<b>Total Capital Applications</b>	<b>78,622</b>	<b>91,629</b>	<b>82,404</b>	<b>80,186</b>	<b>70,630</b>	<b>75,897</b>

## Redland Shire Council – Other Budgeted Items

	Anticipated Position 2006/2007 (\$000's)	Budget Year 1 2007/2008 (\$000's)	Estimate Year 2 2008/2009 (\$000's)	Estimate Year 3 2009/2010 (\$000's)	Estimate Year 4 2010/2011 (\$000's)	Estimate Year 5 2011/2012 (\$000's)
Transfers to Reserve	(16,392)	<b>(19,279)</b>	(18,328)	(19,700)	(20,019)	(19,397)
Transfer from Operating Reserves	5,594	<b>7,598</b>	7,750	7,905	8,063	8,224
WDV of Assets Disposed	(2,641)	<b>(1,682)</b>	(1,682)	(1,682)	(1,682)	(1,682)
Tax and Dividends	0	<b>(0)</b>	(0)	(0)	(0)	(0)
Internal Capital Structure Financing	0	<b>0</b>	0	0	0	0

### Redland Shire Council – Statement of Cash Flows

	Anticipated Position 2006/2007 (\$000's)	Budget Year 1 2007/2008 (\$000's)	Estimate Year 2 2008/2009 (\$000's)	Estimate Year 3 2009/2010 (\$000's)	Estimate Year 4 2010/2011 (\$000's)	Estimate Year 5 2011/2012 (\$000's)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Receipts from Customers	141,754	<b>152,314</b>	164,345	176,587	190,849	205,054
Payments to Suppliers and Employees	(117,488)	<b>(125,869)</b>	(130,180)	(136,519)	(137,936)	(144,080)
	<b>24,266</b>	<b>26,446</b>	<b>34,165</b>	<b>40,068</b>	<b>52,913</b>	<b>60,974</b>
Interest Received	3,964	<b>3,588</b>	5,119	5,604	6,761	8,188
Borrowing Costs	(6,678)	<b>(7,514)</b>	(7,179)	(7,973)	(8,691)	(8,974)
<b>Net Cash Inflow from Operating Activities</b>	<b>21,553</b>	<b>22,519</b>	<b>32,105</b>	<b>37,700</b>	<b>50,983</b>	<b>60,188</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Payments - Property, Plant & Equipment	(54,272)	<b>(65,114)</b>	(56,094)	(57,157)	(50,694)	(54,217)
Proceeds - Capital Subsidies & Grants and Contributions	11,866	<b>24,372</b>	16,020	16,497	19,818	17,400
Proceeds - Sales of Property, Plant & Equipment	2,057	<b>1,670</b>	1,608	2,071	1,221	2,721
<b>Net Cash Inflow from Investing Activities</b>	<b>(40,350)</b>	<b>(39,073)</b>	<b>(38,466)</b>	<b>(38,588)</b>	<b>(29,656)</b>	<b>(34,096)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
Proceeds of Borrowings	27,000	<b>14,000</b>	30,000	22,000	15,000	0
Repayment of Borrowings	(16,178)	<b>(18,156)</b>	(17,367)	(13,460)	(9,762)	(10,862)
<b>Net Cash Inflow from Financing Activities</b>	<b>10,822</b>	<b>(4,156)</b>	<b>12,633</b>	<b>8,540</b>	<b>5,238</b>	<b>(10,862)</b>
<b>Net Increase / (Decrease) in Cash Held</b>	<b>(7,975)</b>	<b>(20,710)</b>	<b>6,272</b>	<b>7,651</b>	<b>26,565</b>	<b>15,230</b>
Cash at Beginning of Year	68,786	<b>60,810</b>	40,101	46,373	54,024	80,590
<b>Cash at End of Financial Year</b>	<b>60,810</b>	<b>40,101</b>	<b>46,373</b>	<b>54,024</b>	<b>80,590</b>	<b>95,819</b>



**Redland Shire Council – Balance Sheet**

	Anticipated Position 2006/2007 (\$000's)	Budget Year 1 2007/2008 (\$000's)	Estimate Year 2 2008/2009 (\$000's)	Estimate Year 3 2009/2010 (\$000's)	Estimate Year 4 2010/2011 (\$000's)	Estimate Year 5 2011/2012 (\$000's)
<b>CURRENT ASSETS</b>						
Cash & Investments	60,810	<b>40,101</b>	46,373	54,024	80,590	95,819
Accounts Receivable	7,885	<b>7,753</b>	7,908	8,066	8,228	8,392
Inventories	600	<b>600</b>	600	600	600	600
Land Held for Resale	0	<b>0</b>	0	0	0	0
Prepaid Expenses	752	<b>752</b>	774	791	809	829
Assets - Held for Sale	34	<b>34</b>	34	34	34	34
<b>Total Current Assets</b>	<b>70,081</b>	<b>49,239</b>	<b>55,688</b>	<b>63,515</b>	<b>90,260</b>	<b>105,674</b>
<b>NON CURRENT ASSETS</b>						
Property, Plant and Equipment	1,563,018	<b>1,588,686</b>	1,601,365	1,613,869	1,619,220	1,628,094
<b>Total Non Current Assets</b>	<b>1,563,018</b>	<b>1,588,686</b>	<b>1,601,365</b>	<b>1,613,869</b>	<b>1,619,220</b>	<b>1,628,094</b>
<b>TOTAL ASSETS</b>	<b>1,633,099</b>	<b>1,637,925</b>	<b>1,657,053</b>	<b>1,677,384</b>	<b>1,709,479</b>	<b>1,733,768</b>
<b>CURRENT LIABILITIES</b>						
Accounts Payable	15,861	<b>16,292</b>	16,764	17,133	17,527	17,965
Current Employee Provisions	4,457	<b>4,679</b>	4,866	5,061	5,263	5,474
Current Loans	15,831	<b>17,298</b>	13,460	9,762	10,862	11,153
Current Landfill Rehabilitation Provisions	1,157	<b>1,157</b>	1,157	1,157	1,157	1,157
Other Liabilities	2,560	<b>2,560</b>	2,634	2,692	2,754	2,823
<b>Total Current Liabilities</b>	<b>39,866</b>	<b>41,986</b>	<b>38,882</b>	<b>35,805</b>	<b>37,564</b>	<b>38,572</b>
<b>NON CURRENT LIABILITIES</b>						
Non Current Loans	116,851	<b>111,228</b>	127,698	139,936	144,074	132,921
Non Current Employee Provisions	9,000	<b>9,330</b>	9,704	10,092	10,495	10,915
Non Current Landfill Rehabilitation Provisions	11,432	<b>11,432</b>	11,432	11,432	11,432	11,432
<b>Total Non Current Liabilities</b>	<b>137,283</b>	<b>131,990</b>	<b>148,834</b>	<b>161,460</b>	<b>166,001</b>	<b>155,268</b>
<b>TOTAL LIABILITIES</b>	<b>177,149</b>	<b>173,976</b>	<b>187,716</b>	<b>197,265</b>	<b>203,565</b>	<b>193,840</b>
<b>NET ASSETS</b>	<b>1,455,950</b>	<b>1,463,949</b>	<b>1,469,337</b>	<b>1,480,118</b>	<b>1,505,914</b>	<b>1,539,928</b>
<b>COMMUNITY EQUITY</b>						
Retained Earnings Account	1,418,407	<b>1,428,168</b>	1,435,779	1,449,678	1,479,598	1,517,281
Cash Reserves	37,543	<b>35,782</b>	33,557	30,440	26,317	22,647
<b>TOTAL COMMUNITY EQUITY</b>	<b>1,455,950</b>	<b>1,463,949</b>	<b>1,469,337</b>	<b>1,480,118</b>	<b>1,505,914</b>	<b>1,539,928</b>

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**Redland Shire Council – Statement of Changes in Equity**

	Retained Surplus (\$000's)	Asset Reval Reserve (\$000's)	Other Reserves (\$000's)	TOTAL (\$000's)
<b>Proposed Budget 2007/2008</b>				
<b>Balance at 1 July 2007</b>	<b>797,952</b>	<b>620,455</b>	<b>37,543</b>	<b>1,455,950</b>
Net results for Period	7,999	0	0	7,999
Transfers to Reserves	(19,279)	0	19,279	0
Transfers from Reserves	22,630	0	(22,630)	0
Asset Revaluation Adjustments	0	0	0	0
<b>Balance as at 30 June 2008</b>	<b>809,302</b>	<b>620,455</b>	<b>34,192</b>	<b>1,463,949</b>
<b>Estimated 2006/2007</b>				
<b>Balance at 1 July 2006</b>	<b>799,169</b>	<b>620,455</b>	<b>36,156</b>	<b>1,455,779</b>
Net results for Period	171	0	0	171
Transfers to Reserves	(16,392)	0	16,392	0
Transfers from Reserves	15,005	0	(15,005)	0
Asset Revaluation Adjustments	0	0	0	0
<b>Balance as at 30 June 2007</b>	<b>797,952</b>	<b>620,455</b>	<b>37,543</b>	<b>1,455,950</b>

### Redland Shire Council – Financial Stability Ratios

	Anticipated Position 2006/2007	Budget Year 1 2007/2008	Estimate Year 2 2008/2009	Estimate Year 3 2009/2010	Estimate Year 4 2010/2011	Estimate Year 5 2011/2012
<b>Level of dependence on General Rate Revenue</b> (Excludes Utility Revenues)	32.5%	<b>32.4%</b>	31.7%	31.3%	30.7%	30.3%
<b>Ability to pay our bills - Current Ratio</b> Target greater than or equal to 1.1	1.78	<b>1.17</b>	1.43	1.77	2.40	2.74
<b>Ability to repay our debt - Debt Servicing Ratio (%)</b> Target less than or equal to 17%	15.8%	<b>16.4%</b>	14.5%	11.8%	9.3%	9.3%
<b>Cash Balance \$M</b> Target \$32 to \$42 million	60.8	<b>40.1</b>	46.4	54.0	80.6	95.8
<b>Cash Balances - cash capacity in months</b> Target 3 to 4 months	6.21	<b>3.82</b>	4.27	4.75	7.01	7.98
<b>Longer term financial stability - debt to asset ratio (%)</b> Target less than or equal to 15%	8.1%	<b>7.8%</b>	8.5%	8.9%	9.1%	8.3%
<b>Operating Performance</b> Target greater than or equal to 15%	16.7%	<b>17.0%</b>	20.2%	22.0%	26.8%	28.6%

## DEPARTMENTAL OPERATING STATEMENTS

### Operating Statement by Department For year ending 30 June 2008

	CEO	Customer Services	Redland Water	Planning & Policy	Corporate Services	Redland Shire Council
	(\$000's)	(\$000's)	(\$000's)	(\$000's)	(\$000's)	(\$000's)
<b>Operating Revenue</b>						
Rates and Utility Charges	0	30	66,187	7,197	52,727	126,140
Less: Pensioner Remissions	0	0	0	0	(2,017)	(2,017)
Fees and Charges	0	13,258	2,247	3	916	16,424
Operating Grants and Subsidies	2	2,460	112	98	4,395	7,066
Operating Contributions and Donations	0	200	1,268	730	0	2,198
Interest External	0	0	870	0	2,718	3,588
Gain on Sale of Developed Land	0	0	0	0	0	0
Other Revenue	0	604	1,151	89	818	2,661
<b>Total Operating Revenue</b>	<b>2</b>	<b>16,552</b>	<b>71,834</b>	<b>8,116</b>	<b>59,557</b>	<b>156,060</b>
<b>Operating Expenditure</b>						
Employee Costs	1,415	31,543	8,233	6,329	13,700	61,220
Goods and Services	1,559	21,023	21,833	8,636	12,349	65,400
Finance Costs Other	0	0	40	5	382	427
Other Expenditure	1,218	167	0	1	0	1,386
Net Internal Costs*	617	13,850	1,248	2,002	(19,298)	(1,582)
<b>Total Operating Expenditure</b>	<b>4,809</b>	<b>66,583</b>	<b>31,354</b>	<b>16,973</b>	<b>7,132</b>	<b>126,852</b>
<b>Earnings before Interest, tax and depreciation (EBITD)</b>	<b>(4,807)</b>	<b>(50,031)</b>	<b>40,480</b>	<b>(8,857)</b>	<b>52,424</b>	<b>29,208</b>
Interest expense	0	0	1,312	0	6,202	7,514
Depreciation	0	7,408	18,175	14,449	6,381	46,414
<b>Operating Surplus/(Deficit)</b>	<b>(4,807)</b>	<b>(57,440)</b>	<b>20,993</b>	<b>(23,306)</b>	<b>39,841</b>	<b>(24,719)</b>

\*Internal transactions consolidated as Net Internal Costs

### Capital Funding Statement by Department

	CEO	Customer Services	Redland Water	Planning & Policy	Corporate Services	Redland Shire Council
	(\$000's)	(\$000's)	(\$000's)	(\$000's)	(\$000's)	(\$000's)
<b>Proposed Sources of Capital Funding</b>						
Capital Contributions and Donations	0	0	4,733	4,607	0	<b>9,340</b>
Capital Grants and Subsidies	0	5,273	6,756	2,941	63	<b>15,032</b>
Proceeds on Disposal of Non Current Assets	0	0	0	0	1,670	<b>1,670</b>
Net Transfer (to)/from Constrained Capital Reserves	0	3,109	(2,058)	3,052	0	<b>4,103</b>
Non Cash Contributions	0	0	2,858	5,500	0	<b>8,358</b>
New Loans	0	0	0	0	14,000	<b>14,000</b>
Funding from General Revenue	0	21,638	11,379	4,446	1,662	<b>39,126</b>
<b>Total Sources of Capital Funding</b>	<b>0</b>	<b>30,020</b>	<b>23,669</b>	<b>20,545</b>	<b>17,395</b>	<b>91,629</b>
<b>Proposed Application of Capital Funds</b>						
Contributed Assets	0	0	2,858	5,500	0	<b>8,358</b>
Capitalised Goods & Services	0	25,909	14,020	15,045	5,817	<b>60,791</b>
Capitalised Employee Costs	0	4,110	136	0	76	<b>4,323</b>
Loan Redemption	0	0	6,654	0	11,502	<b>18,156</b>
<b>Total Application of Capital Funds</b>	<b>0</b>	<b>30,020</b>	<b>23,669</b>	<b>20,545</b>	<b>17,395</b>	<b>91,629</b>

### Other Budgeted Items by Department

	CEO	Customer Services	Redland Water	Planning & Policy	Corporate Services	Redland Shire Council
	(\$000's)	(\$000's)	(\$000's)	(\$000's)	(\$000's)	(\$000's)
<b>Other Budgeted Items</b>						
Transfers to Reserve	0	(436)	(4,733)	(12,556)	(1,554)	<b>(19,279)</b>
Transfer from Operating Reserves	0	3,120	405	3,518	554	<b>7,598</b>
WDV of Assets Disposed	0	0	0	(10)	(1,671)	<b>(1,682)</b>
Tax and Dividends	0	0	(10,275)	0	10,275	<b>0</b>
Internal Capital Structure Financing	0	0	(11,168)	0	11,168	<b>0</b>

**Chief Executive Office - Shire Government by Group**

	<b>Anticipated Position 2006/2007 (\$000's)</b>	<b>Budget 2007/2008 (\$000's)</b>
<b>Revenue</b>		
Chief Executive Office - Shire Government Group	1	2
	1	2
<b>Expenditure*</b>		
Chief Executive Office - Shire Government Group	3,677	4,215
Performance Audit Group	566	594
	4,243	4,809
<b>Earnings before Interest, tax and depreciation (EBITD)</b>	<b>(4,243)</b>	<b>(4,807)</b>
Interest Expense	0	0
Depreciation	3	0
<b>Operating Surplus/(Deficit)*</b>	<b>(4,246)</b>	<b>(4,807)</b>
* Includes internal transactions.		
Capital Sources	0	0
Capital Applications	0	0

**Customer Services Department by Group**

	<b>Anticipated Position 2006/2007 (\$000's)</b>	<b>Budget 2007/2008 (\$000's)</b>
<b>Revenue</b>		
Customer Services General Mgmt Group	106	<b>98</b>
Customer & Community Services Group	7,177	<b>7,942</b>
Operations & Maintenance Group	920	<b>890</b>
Assessment Services Group	7,674	<b>7,553</b>
Project Delivery Group	335	<b>68</b>
	16,212	<b>16,552</b>
<b>Expenditure*</b>		
Customer Services General Mgmt Group	(347)	<b>(49)</b>
Customer & Community Services Group	20,328	<b>22,460</b>
Operations & Maintenance Group	24,576	<b>25,454</b>
Assessment Services Group	14,733	<b>16,655</b>
Project Delivery Group	2,961	<b>2,063</b>
	62,251	<b>66,583</b>
<b>Earnings before Interest, tax and depreciation (EBITD)</b>	<b>(46,039)</b>	<b>(50,031)</b>
Interest Expense	0	<b>0</b>
Depreciation	5,619	<b>7,408</b>
<b>Operating Surplus/(Deficit)*</b>	<b>(51,658)</b>	<b>(57,440)</b>
* Includes internal transactions.		
Capital Sources	27,091	<b>30,020</b>
Capital Applications	27,091	<b>30,020</b>

### Planning and Policy Department by Group

	Anticipated Position 2006/2007 (\$000's)	Budget 2007/2008 (\$000's)
<b>Revenue</b>		
Planning/Policy General Management	0	0
Land Use Group	95	1
Environmental Management Group	5,200	5,633
Community & Social Planning Group	62	68
Economic Development Group	171	44
Infrastructure Development Group	1,336	2,367
Corporate Planning Performance & Risk	190	3
	7,053	8,116
<b>Expenditure*</b>		
Planning/Policy General Management	726	626
Land Use Group	2,419	2,331
Environmental Management Group	2,701	2,969
Community & Social Planning Group	1,958	2,601
Economic Development Group	1,518	1,458
Infrastructure Development Group	3,011	6,101
Corporate Planning Performance & Risk	236	887
	12,569	16,973
<b>Earnings before Interest, tax and depreciation (EBITD)</b>	<b>(5,515)</b>	<b>(8,857)</b>
Interest Expense	0	0
Depreciation	12,877	14,449
<b>Operating Surplus/(Deficit)*</b>	<b>(18,393)</b>	<b>(23,306)</b>
* Includes internal transactions.		
Capital Sources	8,332	20,545
Capital Applications	8,332	20,545



### Corporate Service Department by Group

	Anticipated Position 2006/2007 (\$000's)	Budget 2007/2008 (\$000's)
<b>Revenue</b>		
Corporate Services General Mgmt Group	0	0
Human Resources Group	80	5
Financial Services Group	55,538	58,790
Marketing & Communications Group	5	5
Information Management Group	0	10
Legal Services Group	5	2
Corporate Acquisitions Fleet & Facilities Group	650	746
	56,278	59,557
<b>Expenditure*</b>		
Corporate Services General Mgmt Group	202	49
Human Resources Group	2,325	931
Financial Services Group	2,763	3,703
Corporate Communications Group	1,267	1,269
Information Management Group	2,620	2,776
Legal Services Group	736	(5)
Corporate Acquisitions Fleet & Facilities Group	(1,579)	(1,590)
	8,334	7,132
<b>Earnings before Interest, tax and depreciation (EBITD)</b>		
	<b>47,945</b>	<b>52,424</b>
Interest Expense	5,143	6,202
Depreciation	7,443	6,381
<b>Operating Surplus/(Deficit)*</b>		
	<b>35,359</b>	<b>39,841</b>
* Includes internal transactions.		
Capital Sources	19,539	17,395
Capital Applications	19,539	17,395

**Redland Water and Waste Commercialised Business Unit**

	<b>Anticipated Position 2006/2007 (\$000's)</b>	<b>Budget 2007/2008 (\$000's)</b>
<b>Operating Revenue</b>		
Rates and Utility Charges	59,637	<b>66,187</b>
Less: Pensioner Remissions	0	<b>0</b>
Fees and Charges	2,139	<b>2,247</b>
Operating Grants and Subsidies	133	<b>112</b>
Operating Contributions and Donations	1,473	<b>1,268</b>
Interest External	876	<b>870</b>
Gain on Sale of Developed Land	0	<b>0</b>
Other Revenue	1,196	<b>1,151</b>
<b>Total Operating Revenue</b>	<b>65,453</b>	<b>71,834</b>
<b>Operating Expenditure</b>		
Employee Costs	7,377	<b>8,233</b>
Goods and Services	21,455	<b>21,833</b>
Finance Costs Other	40	<b>40</b>
Other Expenditure	0	<b>0</b>
Net Internal Costs*	1,960	<b>1,248</b>
<b>Total Operating Expenditure</b>	<b>30,832</b>	<b>31,354</b>
<b>Earnings before Interest, tax and depreciation (EBITD)</b>	<b>34,620</b>	<b>40,480</b>
Interest expense	1,535	<b>1,312</b>
Depreciation	13,431	<b>18,175</b>
<b>Operating Surplus/(Deficit)*</b>	<b>19,655</b>	<b>20,993</b>

\*Internal transactions consolidated as Net Internal Costs.

**Redland Water and Waste - Capital Funding Statement**

	<b>Anticipated Position 2006/2007 (\$000's)</b>	<b>Budget 2007/2008 (\$000's)</b>
<b>Sources of Capital Funding</b>		
Capital Contributions and Donations	4,676	4,733
Capital Grants and Subsidies	751	6,756
Proceeds on Disposal of Non Current Assets	19	0
Net Transfer (to)from Constrained Capital Reserves	0	(2,058)
Non Cash Contributions	2,671	2,858
New Loans	2,100	0
Funding from General Revenue	13,442	11,379
<b>Total Sources of Capital Funding</b>	<b>23,660</b>	<b>23,669</b>
<b>Application of Capital Funds</b>		
Developers Non Cash Contributions	2,671	2,858
Capitalised Goods & Services	14,305	14,020
Capitalised Employee Costs	437	136
Loan Redemption	6,246	6,654
<b>Total Application of Capital Funds</b>	<b>23,660</b>	<b>23,669</b>

Please note, the capitalised goods & services and capitalised employee costs above exclude project expenditure that the Project Delivery Group will deliver on behalf of Redland Water & Waste.

**Redland Water and Waste - Other Budgeted Items**

	<b>Anticipated Position 2006/2007 (\$000's)</b>	<b>Budget 2007/2008 (\$000's)</b>
Transfers to Reserve	(6,579)	(4,733)
Transfer from Operating Reserves	954	405
WDV of Disposed Assets	120	0
Tax and Dividends	(7,607)	(10,275)
Internal Capital Structure Financing	(7,356)	(11,168)

**Redland Water and Waste - Balance Sheet**

	Anticipated Position 2006/2007 (\$000's)	Budget 2007/2008 (\$000's)
<b>Current Assets:</b>		
Cash & Investments	22,422	24,589
Receivables	4,225	4,310
Prepayments	95	97
	<b>26,742</b>	<b>28,995</b>
<b>Non Current Assets:</b>		
Property, Plant & Equipment	794,186	860,061
	<b>794,186</b>	<b>860,061</b>
<b>TOTAL ASSETS</b>	<b>820,928</b>	<b>889,057</b>
<b>Current Liabilities:</b>		
Creditors & Accruals	3,143	3,206
Current Provisions	336	343
	<b>3,479</b>	<b>3,548</b>
<b>Non Current Liabilities:</b>		
Loans (Internal & External)	137,256	203,566
Non Current Provisions	855	872
	<b>138,111</b>	<b>204,438</b>
<b>TOTAL LIABILITIES</b>	<b>141,589</b>	<b>207,986</b>
<b>NET BUSINESS UNIT ASSETS</b>	<b>679,338</b>	<b>681,071</b>
<b>Business Unit Equity:</b>		
Reserves	666,240	665,348
Retained Earnings	13,099	15,723
<b>TOTAL BUSINESS UNIT EQUITY</b>	<b>679,338</b>	<b>681,071</b>

**Redland Water and Waste - Community Service Obligations**

<b>Business Activity / Reference</b>	<b>Description</b>	<b>Anticipated Position 2006/2007 \$</b>	<b>Budget 2007/2008 \$</b>
Waste	Clean Up Australia Day	12,734	<b>5,890</b>
Waste	Birkdale Sanitary Landfill	9,000	<b>9,360</b>
Waste	Redland Bay Transfer Station	436	<b>453</b>
Waste	NSI Transfer Station	239,000	<b>248,560</b>
Waste	Bay Island Transfer Station	788,502	<b>820,042</b>
Waste	Giles Rd Hardfill Site	30,000	<b>31,200</b>
Waste	Waste manual service	0	<b>12,350</b>
Water	Concession not for profit	120,000	<b>144,000</b>
Water	Concealed leaks	26,820	<b>57,931</b>
Wastewater	Concession not for profit	114,000	<b>118,560</b>
		<b>1,340,492</b>	<b>1,448,346</b>

## BUSINESS UNITS SUBJECT TO THE CODE OF COMPETITIVE CONDUCT

In accordance with section 76 of the *Local Government Finance Standard 2005*, Council's budget must show the following statements where the code of competitive conduct applies.

### Caravan Parks Operating Statement

	Anticipated Position 2006/2007 (\$000's)	Budget 2007/2008 (\$000's)
<b>Revenue</b>		
Operating revenue - Caravan Parks	1,712	1,884
Internal Revenue	0	0
Community Service Obligations	0	0
	1,712	1,884
<b>Expenditure</b>		
Employee Costs	657	633
Materials & Services	664	859
Depreciation	354	585
Internal Expenditure	417	561
Other Full Cost Attribution (Note 1)	45	47
Competitive Neutrality Adjustments (Note 2)	(18)	(19)
	2,118	2,666
<b>Operating Surplus/(Deficit)</b>	<b>(406)</b>	<b>(781)</b>
Income Tax	0	0
Dividend	0	0
<b>Net Increase in Operating Capability</b>	<b>(406)</b>	<b>(781)</b>
Note 1: Other Full Cost Attribution includes Group Manager and Service Manager costs, payroll and debit tax. Note 2: Competitive Neutrality Adjustment is for the increase in Employer Superannuation Contribution compared with industry standards.		

## Caravan Parks Balance Sheet

	Anticipated Position 2006/2007 (\$000's)	Budget 2007/2008 (\$000's)
<b>Current Assets</b>		
Cash	1,324	1,108
<b>Total Current Assets</b>	<b>1,324</b>	<b>1,108</b>
<b>Non Current Assets</b>		
Property, Plant and Equipment	7,076	7,480
<b>Total Non Current Assets</b>	<b>7,076</b>	<b>7,480</b>
<b>Total Assets</b>	<b>8,401</b>	<b>8,589</b>
<b>Current Liabilities</b>		
Prepayments	66	66
Provisions	64	67
<b>Total Current Liabilities</b>	<b>131</b>	<b>133</b>
<b>Non Current Liabilities</b>		
Loans	2,347	3,055
Provisions	118	123
<b>Total Non Current Liabilities</b>	<b>2,465</b>	<b>3,177</b>
<b>Total Liabilities</b>	<b>2,596</b>	<b>3,311</b>
<b>Net Business Unit Assets</b>	<b>5,805</b>	<b>5,278</b>
<b>Business Unit Equity</b>		
Reserves	5,959	5,628
Retained Earnings	(154)	(350)
<b>Total Business Unit Equity</b>	<b>5,805</b>	<b>5,278</b>

## School Age Care Operating Statement

	Anticipated Position 2006/2007 (\$000's)	Budget 2007/2008 (\$000's)
<b>Revenue</b>		
Operating revenue	2,513,493	2,616,694
Internal Revenue	0	0
Community Service Obligations	0	0
	<u>2,513,493</u>	<u>2,616,694</u>
<b>Expenditure</b>		
Employee Costs	2,198,897	2,251,119
Materials & Services	281,965	296,463
Depreciation	8,516	8,057
Internal Expenditure	150,822	299,068
Other Full Cost Attribution (Note 1)	0	32,587
Competitive Neutrality Adjustments (Note 2)	(231,109)	(143,761)
	<u>2,409,090</u>	<u>2,743,534</u>
<b>Operating Surplus/(Deficit)</b>	<b>104,403</b>	<b>(126,840)</b>
Income Tax	31,321	0
Dividend	0	0
<b>Net Increase in Operating Capability</b>	<b>73,082</b>	<b>(126,840)</b>
<p>Note 1: Other Full Cost Attribution includes Group Manager and Service Manager costs, payroll and debit tax.</p> <p>Note 2: Competitive Neutrality Adjustment is for the increase in Employer Superannuation Contribution compared with industry standards and the increase in employee wages compared to award.</p>		



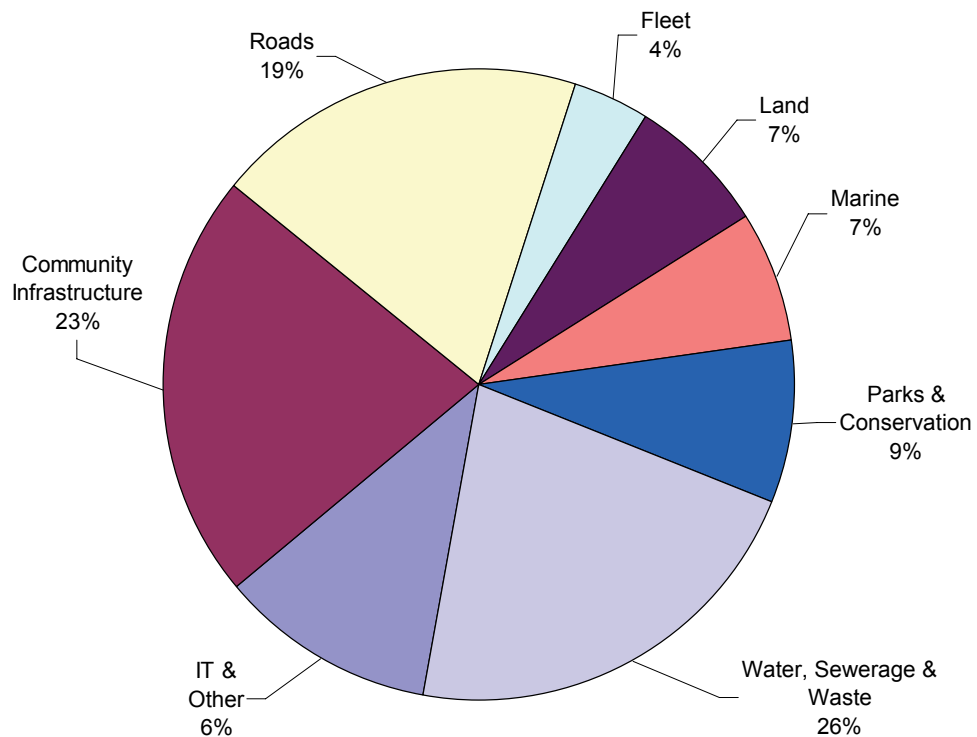
## School Age Care Balance Sheet

	Anticipated Position 2006/2007 (\$000's)	Budget 2007/2008 (\$000's)
<b>Current Assets</b>		
Cash	20	2
<b>Total Current Assets</b>	<u>20</u>	<u>2</u>
<b>Non Current Assets</b>		
Property, Plant and Equipment	71	69
<b>Total Non Current Assets</b>	<u>71</u>	<u>69</u>
<b>Total Assets</b>	<u>90</u>	<u>71</u>
<b>Current Liabilities</b>		
Provisions	166	173
Prepayments	105	109
<b>Total Current Liabilities</b>	<u>271</u>	<u>282</u>
<b>Non Current Liabilities</b>		
Provisions	299	311
<b>Total Non Current Liabilities</b>	<u>299</u>	<u>311</u>
<b>Total Liabilities</b>	<u>570</u>	<u>593</u>
<b>Net Business Unit Assets</b>	<u>(480)</u>	<u>(522)</u>
<b>Business Unit Equity</b>		
Reserves	(392)	(316)
Retained Earnings	(88)	(206)
<b>Total Business Unit Equity</b>	<u>(480)</u>	<u>(522)</u>

## CAPITAL EXPENDITURE 2007/2008

**Total \$65.1M (excluding contributed assets)**

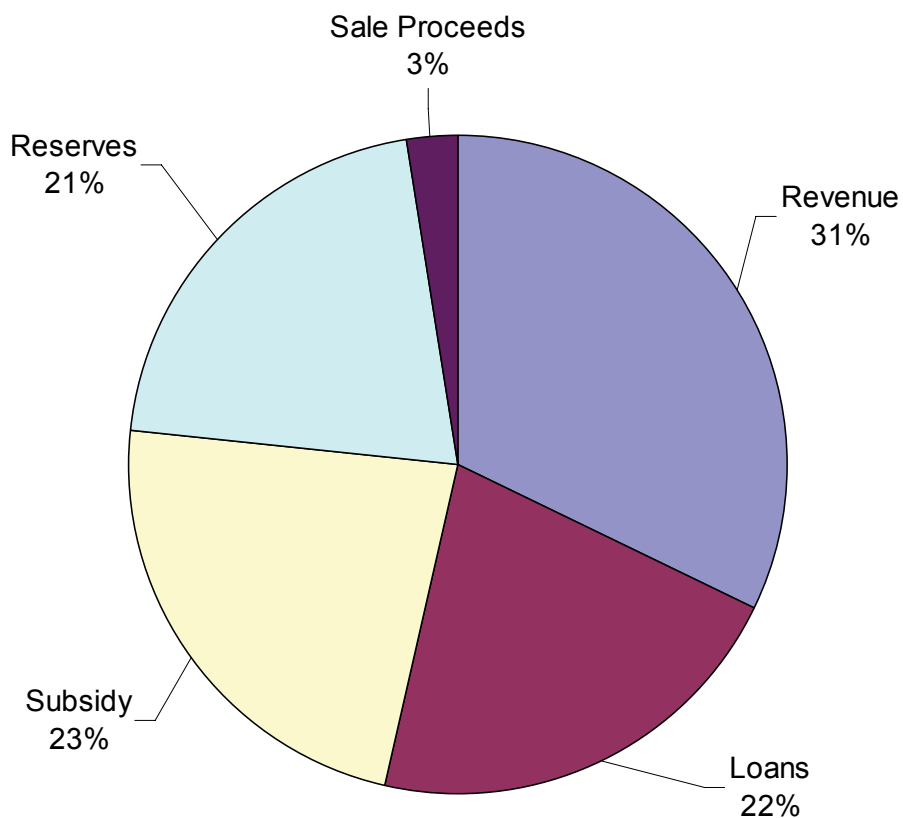
The Capital Expenditure Program aims to provide for upgrades to Council's existing infrastructure to ensure long term sustainability and to make provision for new asset acquisitions, taking advantage of latest advances in technical research. The capital expenditure planned for 2007/2008 is \$65.1 million. There are significant provisions across all Council departments, the details of which are provided in the Schedule of Capital Works pages 45 to 51.



# CAPITAL EXPENDITURE FUNDING SOURCES 2007/2008

**Total \$65.1M (excluding contributed assets)**

The sources of Capital Expenditure funding are shown below:



## SCHEDULE OF CAPITAL WORKS 2007/2008

### Customer Services Department

<b>Customer Services General Management Group</b>	\$
Disaster Coordination Centre Construction	450,000
Customer Services Plant Purchases	156,100
Customer Services Furniture Purchases	86,700
Customer Services Capital IT Purchases	83,300
State Emergency Services (SES)	11,500
Miscellaneous Capital Acquisitions	3,909
<b>Total Customer Services General Management Group</b>	<b>791,509</b>

<b>Customer &amp; Community Services Group</b>	\$
Library Technical Services	906,500
Thankful Rest Caravan Park & Camping Upgrade	443,834
Cylinder Beach Carpark/Road Upgrade	281,000
Performing Arts Centre Opening Operation	277,400
First Floor C&CS Office Refurbishment	118,130
Adder Rock Camp Kitchens	109,890
Amity Point Camp Kitchens	109,890
Amity Point Facilities Upgrade	71,500
Library Self Checkin/Checkout System	44,000
Replace Vehicle Respite Services	40,000
Refurbishment of Cleveland Library layout	36,630
Adder Rock Facilities Upgrade	30,360
Corporate Library	30,000
Cleveland Showgrounds	25,000
Redland Community & Cultural Centre	25,000
Cleveland Aquatic Centre	25,000
Community Halls - Miscellaneous Capital Acquisitions	21,000
Redland Bay Cemetery - Shed	20,460
Internet Filtering Software for Library	19,800
Redland Art Gallery	17,100
Library Services and Support	13,350
Customer Services Operations - Miscellaneous Capital Acquisitions	11,000
Caravan Parks and Camping	10,500
Software Licences	10,400
Redlands Performing Arts Centre Operation	9,000
Library Stocktake Equipment	7,500
School Aged Services	6,300
Local History	1,500
Respite Services - Miscellaneous Capital Acquisitions	1,100
<b>Total Customer &amp; Community Services Group</b>	<b>2,723,144</b>

<b>Operations &amp; Maintenance</b>	\$
Intersections Upgrade & Maintenance	1,853,359
Residential Street Upgrade Program	1,582,915
Seal Gravel Roads	926,070
Arterial Roads	672,600
Roads - Reseals & Resurfacing	301,364
Public Carparking	229,500
Sport & Recreation Facilities - Upgrades	222,633
School Safe Program	176,350
Drainage Program	102,560
Carparks - Parks & Reserves	69,300
Marine Infrastructure Mainland	56,000
Conservation Areas	50,000
Playgrounds Upgrade	42,000
Pathway Lighting	23,500
Local Area Traffic Management	22,500
<b>Total Operations &amp; Maintenance</b>	<b>6,330,650</b>
<b>Assessment Services</b>	\$
Upgrade of Old Animal Kennels	40,000
Miscellaneous Capital Acquisitions	24,250
Road Chip Seal - Animal Shelter	7,500
<b>Total Assessment Services</b>	<b>71,750</b>
<b>Project Delivery Office</b>	\$
Redlands Performing Arts Complex	5,816,260
Roads Reseals & Resurfacing	2,998,636
Canal Revetment Wall	2,405,000
Paths & Trails	1,772,055
Marine Infrastructure Mainland & SMBI	1,329,883
Sport & Recreation Facilities - Upgrades	1,011,118
Regional & District Parks Upgrades	897,000
Skateparks	726,600
Road Reconstruction Program	683,216
Community Halls, Showgrounds & Public Amenities	667,458
Intersections Upgrades	333,409
Seal Gravel Roads	282,303
Residential Street Upgrade Program	251,549
Public Carparking	205,640
Foreshore Protection	160,617

<b>Project Delivery Office (contd)</b>	\$
Shire Entry Signs	141,752
Conservation Areas	100,000
Arterial Roads	77,694
Playground Upgrades	64,000
Dog Off Leash Areas	50,000
Bitumen Widening	34,200
Waterways	21,844
School Safe Program	19,650
Drainage Program	15,821
Carparks - Parks, Reserves & Sportsfields	15,100
Miscellaneous Capital Acquisitions	13,325
Local Area Traffic Management	8,519
<b>Total Project Delivery Office</b>	<b>20,102,649</b>
<b>Total for Customer Services Department</b>	<b><u>30,019,702</u></b>

### Redland Water and Waste

<b>Water Supply Group</b>	\$
NSI WTP Bore Fields Extension	2,786,487
Pressure Management	1,938,630
Heinemann Road No. 2&3 Reservoir	1,107,431
North Stradbroke Island WTP	385,193
Meter Replacement Program	279,565
Alexandra Hills No 5 Reservoir	221,486
Bulk Asset Replacement & Renewal	204,345
New Water Services (Mainland & SMBI)	159,085
NSI Small Plant Replacement Switchboards	48,149
Minor Water Reticulation Plant & Equipment	44,297
Retail Water Main Construction	43,334
NSI WTP Small Capital Projects	28,890
Water Supply Telemetry Upgrade	24,075
NSI WTP Water Stabilisation	24,075
<b>Total Water Supply Group</b>	<b>7,295,043</b>
<b>Waste Water Group</b>	\$
Capalaba Land Acquisitions	1,589,982
Major Breakdown & Replacement	223,942
Minor Sewer Extensions	76,565
Mains Rehabilitation	47,482
Sewerage Pump Station Asset Rehabilitation	47,482
<b>Total Waste Water Group</b>	<b>1,985,453</b>

<b>Waste Group</b>	\$
Bulky Waste Transfer Station	3,909,330
C&D Recovery Site Establishment	342,366
Macleay Island Waste Transfer Station	180,965
Mobile Garbage Bins	144,030
Coochiemudlo Island Waste Transfer	88,037
Minor Capital Improvements	69,381
Wasteman Software Upgrade	41,084
NSI Waste Transfer Station Upgrade	34,237
Lamb Island Waste Transfer Station	29,346
Birkdale Safety Rail Installation	27,460
Birkdale Mobile Wheel Wash	9,782
<b>Total Waste Group</b>	<b>4,876,017</b>
<b>Total for Redland Water &amp; Waste</b>	<b><u>14,156,513</u></b>

## Planning and Policy Department

<b>Land Use Management Group</b>	\$
Dunwich Main Street Environments	550,000
<b>Total Land Use Management Group</b>	<b>550,000</b>

<b>Environmental Management Group</b>	\$
Conservation Land Acquisitions	3,668,543
SMBI Capital Reserve Project	850,000
Capalaba Regional Park Playground Stage 3	783,100
Redland Youth Plaza	250,000
Cylinder Beach Stage 1	218,800
Parks - Land Acquisitions	165,000
Thorneside Skatepark Improvements	59,350
Cylinder Beach Public Toilet Upgrade	50,000
Dalpura Park Improvements, Macleay Island	25,000
Signage Parks & Conservation	16,500
Flinders Beach Toilets	15,000
SQIDS Interpretative Signage	6,000
Lygnbya Signage	5,000
<b>Total Environmental Management Group</b>	<b>6,112,293</b>

<b>Community &amp; Social Planning Group</b>	<b>\$</b>
Sportsfield Refurbishment General	95,500
Sportsfield Lighting General	71,700
Jackson Oval Improvements	20,000
Russell Island Museum Improvements	15,000
Jackson Oval Public Toilet Improvements	10,000
Miscellaneous Capital Expenditure	10,000
<b>Total Community &amp; Social Planning Group</b>	<b>222,200</b>
<b>Infrastructure Development Group</b>	<b>\$</b>
Moreton Bay Rd, Capalaba	1,968,000
Rickertts/Quarry Rd Widening	1,200,000
Land Acquisition	1,137,000
Serpentine Creek Rd - Signals & Kerb & Channel	800,000
Thornlands Road - Roundabout	700,000
Seal Gravel Road Yacht St, Russell Island	436,000
NSI Quarry Access Road	300,000
School of Arts - Kerb & Channel Works	250,000
Point Lookout Gorge Boardwalk	197,000
Seal Gravel Road - Crest Haven, Lamb Is	125,000
Bus Stops & Lay Bys	125,000
Reseal Car Compound at Weinam Creek Marina	120,000
Toe Planks for SMBI Boat Ramps	116,250
External Works - Residential Street Upgrade Program	107,000
Footpaths	82,000
Public Carpark Railway Parade, Thorneside	65,000
Macleay Island Ramp Carpark	50,000
Extension of William St Boat Ramp	50,000
Local Area Traffic Management	49,000
Pile Replacements - Mainland Jetties	40,000
Carparking at Karragarra Island Beach Play Area	40,000
Foreshore Protection Works	30,000
Aquatic Pdse - Beacon Pile Replace	25,000
Intersection Work - Heffernan Road, Alex Hills	25,000
Helen St - Seal Turnaround Rigging Area	23,000
Oxley Parade Reserve Trail, Dunwich	21,000
Tracks & Trails - Burnet Mountain	20,000
Weinam Creek - Boat Ramp Toe Planks	18,000
Aquatic Paradise Beacon Pile	15,000
Drainage Work - Kidd Street	15,000
Weinam Creek - Pontoon	10,000
<b>Total Infrastructure Development Group</b>	<b>8,159,250</b>



<b>Corporate Planning, Performance &amp; Risk Group</b>	\$
Miscellaneous Capital Acquisitions	1,400
<b>Total Corporate Planning, Performance &amp; Risk Group</b>	<b>1,400</b>
<b>Total for Planning &amp; Policy Department</b>	<b><u>15,045,143</u></b>

**Corporate Services Department**

<b>Human Resources Group</b>	\$
New HRIS Implementation	84,420
E-learning Solution	50,000
Human Resource Systems	39,000
<b>Total Human Resources Group</b>	<b>173,420</b>

<b>Corporate Communications Group</b>	\$
Communications Consulting	7,700
Web Services	5,500
<b>Total Corporate Communications Group</b>	<b>13,200</b>

<b>Information Management Group</b>	\$
Peripheral and Comms Replace Program	695,500
Server Replacement Program - IT	530,853
Telecommunications Upgrades	190,000
Implementation of BCP	100,000
Security Management - Phase 3	100,000
Replacement IT Asset Management System	50,000
Management System for Digital Data	50,000
Corporate Systems/Support	38,000
Computer Rooms Environment	30,000
Cabling Replacement Program - IT	20,000
Remote Access Replacement Program - IT	15,000
Wireless LAN	15,000
Mobile Asset Management	10,000
IM Research and Development	10,000
Network & Voice Services/Support	6,000
E-Services	5,000
<b>Total Information Management Group</b>	<b>1,865,353</b>

<b>Corporate Acquisitions, Fleet &amp; Facilities Group</b>	<b>\$</b>
Fleet Replacement Program	2,284,190
Administration Building Air Conditioning	850,000
Install and Trial Alternative Fuel System	125,000
Office Equipment and Furniture	86,625
Installation of Anchor Points in RSC Buildings	75,000
Library Air Conditioning - Digital Control	60,000
Resurface Bitumen Dunwich Depot	58,000
Built Up Air Handling Unit	50,000
Miscellaneous Plant & Equipment Purchases	48,375
Computer Room Air Conditioning Administration Building	40,000
Staff Relocations	37,500
Asphalt Depot Carpark	25,000
Dunwich Depot Refurbishment	25,000
Extra Carparking Area Depot	20,000
Capital Purchases of Fixtures and Fittings	16,125
Warehousing	15,000
Unlimited Power Supply Administration Build	15,000
Upgrade Security Systems South Street Depot	10,000
<b>Total Corporate Acquisitions, Fleet &amp; Facilities Group</b>	<b>3,840,815</b>
<b>Total for Corporate Services Department</b>	<b><u>5,892,788</u></b>
<b>TOTAL RSC CAPITAL WORKS FOR 2007/08</b>	<b><u>65,114,146</u></b>

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## BORROWING POLICY

### Head of Power

Section 4(d) of the *Local Government Finance Standard 2005* states that a Local Government must develop a policy about borrowings. Furthermore Council's borrowing activities are governed by the *Statutory Bodies Financial Arrangements Act 1982* and Section 525 of the *Local Government Act 1993*.

### Objectives

The objective of the policy is to ensure the sound management of Council's existing and future debt.

### Scope

This borrowing policy applies for the 2007/08 financial year. This policy will be reviewed annually and amended as and when required to meet the prevailing circumstances of Council.

## POLICY STATEMENT

### Borrowing Purposes

- Borrowings will only be used to finance capital works that will provide services now and into the future. No borrowings will be used to finance recurrent expenditure and the operational activities of the Council.
- When seeking funding for capital works Council will, wherever possible, use its existing cash reserves. The use of any existing cash reserves will be subject to maintaining all relevant financial ratios and measures within adopted targets.

### Repayments and Repayment Ability

- Borrowings will be undertaken for capital works only where the interest and debt principal repayments can be serviced and relevant financial ratios and measures are maintained within approved targets.
- The existing debt will be repaid to the Queensland Treasury Corporation Debt Pool on a quarterly basis in accordance with the weighted term of the Loan.
- The debt service payments will be made during the first month of the quarter instead of the last month, in order to minimise the interest expense, providing sufficient cash resources are available to Council.
- If sufficient cash resources are available then Council may further consider repaying quarterly instalment(s) in advance.

- Council will continue to discharge this debt in the shortest possible time subject to overall budgetary constraints.
- New loans will be taken up only if the subsequent increase in debt servicing payments allows the total debt servicing ratio to remain within corporate targets.

### Debt Term

The term of new loans will be a maximum of twenty years for Water and Waste Water borrowings and a maximum of fifteen years for all other requirements. The debt term shall not exceed the finite life of the related asset.

The expected terms of Council's loans calculated on the estimated market values as at the 1 July 2007 are as follows:

Redland Water and Waste	9.99 Years
Other Council Loans	10.98 Years

### Borrowing Sources

Council shall raise all external borrowing at the most competitive rates available and from sources as defined by legislation.

### Proposed Borrowings

For the 2007/2008 financial year, in accordance with February 2003 *Local Government Act* amendments, Council has budgeted to raise the borrowings on an entity basis.

This provides Council with improved flexibility in relation to attribution of loans to projects. Current planning by Council is to attribute significant borrowings for the period 2007/08 to 2011/12 to the following major items:

- Road works and drainage
- Water reticulation mains, Heinemann Rd reservoirs & North Stradbroke Island bore field extension.
- Wastewater-reticulation and pumping station upgrades, Pt Lookout sewerage.
- Reticulated water planned replacements (including water meters and lined fittings)
- Water treatment plant upgrades
- Paths & Trails , aquatic centre refurbishment and parks upgrades
- Foreshore protection, marine infrastructure & caravan park upgrade
- Bulk waste transfer station
- Redlands Performing Arts Complex

Total borrowing requirements over the next five years are expected to be in the order of \$14 million for 2007/08, \$30 million for 2008/09, \$22 million for 2009/10, \$15 million for 2010/11 and nil for 2011/12.

Council will review the requirement for borrowings throughout the 2007/08 year and may adjust repayment scheduling should funds not be required to this level.

### Schedule of Total Redland Shire Council Debt

<b>Debt Schedule</b>	<b>Estimated Opening Balance 1/7/07 \$000's</b>	<b>Budgeted New Loans 2007/08 \$000's</b>	<b>Budgeted Interest 2007/08 \$000's</b>	<b>Budgeted Redemptions 2007/08 \$000's</b>	<b>Estimated Closing Balance 30/6/08 \$000's</b>
General	108,663	14,000	6,203	11,502	111,092
Waste Water	9,265	0	743	3,639	5,626
Water	13,721	0	507	2,967	10,754
Waste	1,101	0	61	48	1,053
<b>TOTAL</b>	<b>132,750</b>	<b>14,000</b>	<b>7,514</b>	<b>18,156</b>	<b>128,525</b>

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## REVENUE POLICY 2007-2008

### Head of Power

Section 513A of the *Local Government Act 1993* requires that a local government must prepare and adopt a revenue policy.

### Policy Objective

The purpose of this Revenue Policy is to set out the principles used by Council for:

- the making of rates and charges;
- the levying of rates;
- the recovery of rates and charges; and
- the exercise of concession powers in relation to rates and charges.

### POLICY STATEMENT

#### The Making of Rates and Charges

Council makes rates and charges to fund the provision of valuable services to our community. In adopting its annual budget, Council may make rates and charges at a level that will provide for both current and future community requirements.

Council will be guided by the following principles in making rates and charges:

- Transparency – so the community understands the relationship between rates and charges and the services Council provides; and
- Equity – in making rates and charges Council will consider the cost of the service, activity or facility; capacity to pay by limiting the impact of high valuation increases; equitable distribution by acknowledging that there are different usage patterns and unimproved capital value impacts for commercial ratepayers and secluded properties with insurmountable drainage constraints within their own rating category; and
- User Pays – where applicable Council will apply the principle that customers pay for the services they use.

#### 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 all full cost recovery options before calculating the general rate. The general rate for commercial ratepayers will contribute funds to support economic and tourism promotion across the Shire.

The Unimproved Capital Valuation for each property determines the amount of the general rate levied, however Council recognises that significant valuation increases can have an adverse effect on ratepayers. For this reason, Council will apply a differential rating scheme to achieve a relative distribution of general rate revenue from owners of land with lower and higher unimproved capital valuations and limit the impact of high valuation increases.

### **The Levying of Rates**

In levying rates, Council will apply the principles of:

- consistency by scheduling the issue of rate notices on a quarterly basis;
- communication by advising ratepayers about rate notice issue dates and by providing meaningful information on rate notices so that ratepayers clearly understand their responsibilities; and
- flexibility by providing a range of payment options that enable payment to be made 24 hours a day, 7 days a week.

### **The Recovery of Unpaid Rates and Charges**

Council will exercise its rate recovery powers in order to reduce the overall rate burden on ratepayers and will be guided by the principles of:

- transparency by making clear the responsibility of ratepayers and the processes used by Council in assisting them to meet their financial obligations;
- cost effectiveness which will be applied through the processes used to recover outstanding rates and charges;
- equity by treating situations of a like kind in a like manner; and
- flexibility by providing payment arrangements to ratepayers in financial difficulty.

### **The Exercise of Concession Powers in Relation to Rates and Charges**

Chapter 14, part 6 of the *Local Government Act 1993* provides Council with the powers to grant concessions to individuals and classes of land owners. Council has determined that pensioners as defined by the *Local Government Act 1993* 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. In exercising these concession powers, Council will be guided by the principles of:

- equity by treating situations of a like kind in a like manner;
- transparency by making clear the requirements necessary to receive concessions; and
- communication by raising the awareness of target groups that may qualify for these concessions.

## REVENUE STATEMENT 2007/2008

### Differential General Rates

Redland Shire Council has adopted a differential rating scheme for the 2007/2008 financial year that:

1. applies a relative distribution to the general rate revenue from owners of land with lower and higher unimproved capital valuations;
2. limits the impact of high valuation increases; and
3. classes rateable land in consideration of the predominant use of the land and other factors that differentiate the land such as location, zoning constraints, drainage, and regulatory requirements.

The scheme has 30 categories of land:-

Category	Criteria
Residential 1	Includes all rateable land except for Karragarra, Lamb, Macleay, Perulpa and Russell Islands with an unimproved capital valuation of \$180,064 or less that is used, or is intended for residential use or any other purpose other than Commercial or Industrial. This category includes vacant land.
Residential 2	Includes all rateable land except for Karragarra, Lamb, Macleay, Perulpa and Russell Islands with an unimproved capital valuation between \$180,065 and \$384,682 that is used, or is intended for residential use or any other purpose other than Commercial or Industrial. This category includes vacant land.
Residential 3	Includes all rateable land except for Karragarra, Lamb, Macleay, Perulpa and Russell Islands with an unimproved capital valuation between \$384,683 and \$578,776 that is used, or is intended for residential use or any other purpose other than Commercial or Industrial. This category includes vacant land.
Residential 4	Includes all rateable land except for Karragarra, Lamb, Macleay, Perulpa and Russell Islands with an unimproved capital valuation between \$578,777 and \$774,278 that is used, or is intended for residential use or any other purpose other than Commercial or Industrial. This category includes vacant land.
Residential 5	Includes all rateable land except for Karragarra, Lamb, Macleay, Perulpa and Russell Islands with an unimproved capital valuation that is equal to or greater than \$774,279 that is used, or is intended for residential use or any other purpose other than Commercial or Industrial. This category includes vacant land.
Commercial 1	Includes all rateable land except for Karragarra, Lamb, Macleay, Perulpa and Russell Islands with an unimproved capital valuation of \$180,065 or less that is used for full commercial or industrial use.



Category	Criteria
Commercial 2	Includes all rateable land except for Karragarra, Lamb, Macleay, Perulpa and Russell Islands with an unimproved capital valuation between \$180,066 and \$351,346 that is used for full commercial or industrial use.
Commercial 3	Includes all rateable land except for Karragarra, Lamb, Macleay, Perulpa and Russell Islands with an unimproved capital valuation between \$351,347 and \$527,016 that is used for full commercial or industrial use.
Commercial 4	Includes all rateable land except for Karragarra, Lamb, Macleay, Perulpa and Russell Islands with an unimproved capital valuation between \$527,017 and \$702,687 that is used for full commercial or industrial use.
Commercial 5	Includes all rateable land except for Karragarra, Lamb, Macleay, Perulpa and Russell Islands with an unimproved capital valuation that is equal to or greater than \$702,688 that is used for full commercial or industrial use.
Commercial 6	Includes all rateable land that is used for quarry or extractive industry purposes. An extractive industry is any activity that removes material substance from the ground.
Commercial 7	Includes all rateable land that is used for the purpose of a major shopping centre that has a leasable area of not less than 5,000m <sup>2</sup> .
Southern Moreton Bay Islands – Res 1	Includes all rateable land on Karragarra, Lamb, Perulpa, Macleay and Russell Islands with an unimproved capital valuation of \$174,000 or less that is used, or is intended for residential use or any other purpose other than Commercial or Industrial. This category includes vacant land.
Southern Moreton Bay Islands – Res 2	Includes all rateable land on Karragarra, Lamb, Perulpa, Macleay and Russell Islands with an unimproved capital valuation between \$174,001 and \$203,000 that is used, or is intended for residential use or any other purpose other than Commercial or Industrial. This category includes vacant land.
Southern Moreton Bay Islands – Res 3	Includes all rateable land on Karragarra, Lamb, Perulpa, Macleay and Russell Islands with an unimproved capital valuation between \$203,001 and \$323,000 that is used, or is intended for residential use or any other purpose other than Commercial or Industrial. This category includes vacant land.
Southern Moreton Bay Islands – Res 4	Includes all rateable land on Karragarra, Lamb, Perulpa, Macleay and Russell Islands with an unimproved capital valuation between \$323,001 and \$386,000 that is used, or is intended for residential use or any other purpose other than Commercial or Industrial. This category includes vacant land.
Southern Moreton Bay Islands – Res 5	Includes all rateable land on Karragarra, Lamb, Perulpa, Macleay and Russell Islands with an unimproved capital valuation between \$386,001 and \$434,500 that is used, or is intended for residential use or any other purpose other than Commercial or Industrial. This category includes vacant land.

<b>Category</b>	<b>Criteria</b>
Southern Moreton Bay Islands – Res 6	Includes all rateable land on Karragarra, Lamb, Perulpa, Macleay and Russell Islands with an unimproved capital valuation between \$434,501 and \$576,500 that is used, or is intended for residential use or any other purpose other than Commercial or Industrial. This category includes vacant land.
Southern Moreton Bay Islands – Res 7	Includes all rateable land on Karragarra, Lamb, Perulpa, Macleay and Russell Islands with an unimproved capital valuation between \$576,501 and \$670,500 that is used, or is intended for residential use or any other purpose other than Commercial or Industrial. This category includes vacant land.
Southern Moreton Bay Islands – Res 8	Includes all rateable land on Karragarra, Lamb, Perulpa, Macleay and Russell Islands with an unimproved capital valuation between \$670,501 and \$779,000 that is used, or is intended for residential use or any other purpose other than Commercial or Industrial. This category includes vacant land.
Southern Moreton Bay Islands – Res 9	Includes all rateable land on Karragarra, Lamb, Perulpa, Macleay and Russell Islands and with an unimproved capital valuation that is equal to or greater than \$779,001 that is used, or is intended for residential use or any other purpose other than Commercial or Industrial. This category includes vacant land.
Southern Moreton Bay Islands – Com 1	Includes all rateable land on Karragarra, Lamb, Perulpa, Macleay and Russell Islands with an unimproved capital valuation of \$180,000 or less that is used for full commercial or industrial use.
Southern Moreton Bay Islands – Com 2	Includes all rateable land on Karragarra, Lamb, Perulpa, Macleay and Russell Islands with an unimproved capital valuation between \$180,001 and \$263,000 that is used for full commercial or industrial use.
Southern Moreton Bay Islands – Com 3	Includes all rateable land on Karragarra, Lamb, Perulpa, Macleay and Russell Islands with an unimproved capital valuation between \$263,001 and \$327,000 that is used for full commercial or industrial use.
Southern Moreton Bay Islands – Com 4	Includes all rateable land on Karragarra, Lamb, Perulpa, Macleay and Russell Islands with an unimproved capital valuation between \$327,001 and \$378,000 that is used for full commercial or industrial use.
Southern Moreton Bay Islands – Com 5	Includes all rateable land on Karragarra, Lamb, Perulpa, Macleay and Russell Islands with an unimproved capital valuation between \$378,001 and \$529,000 that is used for full commercial or industrial use.
Southern Moreton Bay Islands – Com 6	Includes all rateable land on Karragarra, Lamb, Perulpa, Macleay and Russell Islands with an unimproved capital valuation that is equal to or greater than \$529,001 that is used for full commercial or industrial use.

Category	Criteria
Restricted Development Entitlements – Res 1	Includes all rateable land with an unimproved capital valuation of \$120,000 or less that is used, or is intended for residential use or any other purpose other than Commercial or Industrial that has been identified in the <i>Southern Moreton Bay Islands Development Entitlements Protection Regulation 2006</i> that has recognised development potential and where the current owner was in possession of the land immediately before 13 April 2005. The development entitlements, which existed under the ‘superseded’ Transitional Planning Scheme, have been protected on these lots for a period of ten years from the commencement of the Redlands Planning Scheme or until a change in ownership occurs. The protection of development entitlements does not extend to future owners of land included in this category. Land in this category is included in the Conservation Sub-Area CN1 zone of the Redlands Planning Scheme.
Restricted Development Entitlements – Res 2	Includes all rateable land and with an unimproved capital valuation that is equal to or greater than \$120,001 that is used, or is intended for residential use or any other purpose other than Commercial or Industrial that has been identified in the <i>Southern Moreton Bay Islands Development Entitlements Protection Regulation 2006</i> that has recognised development potential and where the current owner was in possession of the land immediately before 13 April 2005. The development entitlements, which existed under the ‘superseded’ Transitional Planning Scheme, have been protected on these lots for a period of ten years from the commencement of the Redlands Planning Scheme or until a change in ownership occurs. The protection of development entitlements does not extend to future owners of land included in this category. Land in this category is included in the Conservation Sub-Area CN1 zone of the Redlands Planning Scheme.
Constrained Land	Includes all rateable land that has been identified as having an insurmountable drainage constraint such that it is unlikely a development permit, or permits, for the erection of a dwelling house on the land would be granted. Includes some rateable land that has been identified as having significant conservation values. All rateable land included in this category identified with insurmountable drainage problems or conservation values is zoned Conservation Sub-Area CN1 in the Redlands Planning Scheme.  This category also includes all rateable land on the Southern Moreton Bay Islands that is vacant and has been included within the Open Space zone of the Redlands Planning Scheme.

In accordance with section 25 of the *Valuation of Land Act 1944* (Valuation-discounting for subdivided land), for the purpose of levying the General Rate the Unimproved Capital Valuation (UCV) of land subject to this section will be discounted by 40%. Furthermore, a minimum general rate will not apply to this land in accordance with section 967 (4) of the *Local Government Act 1993*.

A separate rate-in-the-dollar and minimum general rate will apply to land identified within each category. The minimum general rate will be applied to land below a certain (threshold) valuation and is determined by Council's opinion of what reflects a fair contribution towards the services provided to all ratepayers as well as basic general administration costs.

The following table shows the rate in the dollar, minimum general rate, threshold valuation, and attribute type for each rating category.

<b>Category</b>	<b>Rate in \$</b>	<b>Min. Gen. Rate \$</b>	<b>Threshold Valuation \$</b>	<b>Attribute Type</b>
Residential 1	0.00451800	556.75	123,229.31	GR20
Residential 2	0.00397584	813.53	204,618.40	GR20
Residential 3	0.00379512	1,529.43	402,999.11	GR20
Residential 4	0.00361440	2,196.52	607,713.59	GR20
Residential 5	0.00343368	2,798.55	815,029.36	GR20
Commercial 1	0.00463095	568.10	122,674.61	GR21
Commercial 2	0.00458464	833.87	181,883.42	GR21
Commercial 3	0.00453833	1,610.79	354,930.12	GR21
Commercial 4	0.00449202	2,391.77	532,448.65	GR21
Commercial 5	0.00444571	3,156.48	710,005.83	GR21
Commercial 6	0.01332809	1,009.58	75,748.29	GR22
Commercial 7	0.00768059	3,212.33	418,240.00	GR23
SMBI – Res 1	0.00507558	636.75	125,453.64	GR30
SMBI – Res 2	0.00446035	883.15	198,000.16	GR30
SMBI – Res 3	0.00427099	905.45	212,000.03	GR30
SMBI – Res 4	0.00417407	1,379.53	330,499.97	GR30
SMBI – Res 5	0.00417930	1,611.19	385,516.71	GR30
SMBI – Res 6	0.00394975	1,745.79	442,000.13	GR30
SMBI – Res 7	0.00376368	2,277.03	605,000.96	GR30
SMBI – Res 8	0.00370565	2,523.55	681,000.63	GR30
SMBI – Res 9	0.00354811	2,879.29	811,499.64	GR30
SMBI – Com 1	0.00518480	648.10	125,000.00	GR31
SMBI – Com 2	0.00496417	933.26	187,999.20	GR31
SMBI – Com 3	0.00488980	1,305.58	267,000.70	GR31
SMBI – Com 4	0.00480170	1,598.96	332,998.73	GR31
SMBI – Com 5	0.00470218	1,815.04	385,999.69	GR31
SMBI – Com 6	0.00462352	2,487.45	537,999.19	GR31
RDE – Res 1	0.00558553	636.75	113,999.92	GR24
RDE – Res 2	0.00523641	670.26	127,999.91	GR24
Constrained	0.00451800	107.46	23,784.86	GR06

## Limitation on Increase of General Rates

Council recognises that significant valuation increases have an adverse effect on ratepayers and as such will cap general rate increases on all categories except for land subject to section 25 of the *Valuation of Land Act 1944* and Commercial 6. General rate increases will be capped to a maximum of:

- 8% pa on all land categorised within the rating categories of Residential 1 to 5 and Constrained;
- 15% pa on all land categorised within the rating categories of Commercial 1 to 5 and 7;
- 22% pa on Southern Moreton Bay Islands Residential and Restricted Development Entitlements; and
- 19% pa on Southern Moreton Bay Islands Commercial.

In the event a general rate has not been levied on a property for the whole of 2006/2007, Council will calculate the corresponding annual amount that would have been applied for the whole of 2006/2007 to determine whether a cap will apply in 2007/2008.

In the event that the ownership of a property is transferred (excluding Transmission by Death or Record of Death) or there is a change to the rating category, the cap will be removed from the first day of the next financial year for a period of 12 months. On expiry of this period the property will become eligible for capping, except in the event the property is on-sold during that financial year.

## Utility Charges

Utility charges are made and levied in accordance with sections 963, 973, 973A, and 973AA of the *Local Government Act 1993*, and Council's policies:

- Corporate Policy POL-3028 — Application of Water Charges;
- Corporate Policy POL-3045 – Application of Water Charges for Nursing Homes and Retirement Villages;
- Corporate Policy POL-3027 — Wastewater Services – Application of Charges
- Corporate Policy POL-2836 — Waste and Recycling Collection Services; and
- Statutory Policy POL-1234 — Trade Waste Policy

Council will apply utility charges for all Community Titles Scheme land according to sections 195 and 196 of the *Body Corporate and Community Management Act 1997*.

## Water Charges

Water charges are set as a two part tariff - an access charge and a consumption charge. This is a requirement of the *Local Government Act 1993* to satisfy National Competition Policy. The prices are set to eventually recover sufficient revenue so that the water supply business covers its costs including a contribution to Council and a return on the

assets employed in the business. This full cost pricing is also a requirement of National Competition Policy.

### Access Charges

Access charges will be applied on a per lot basis, except where adjoining residential lots in the same ownership name are amalgamated for rating purposes and either-

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

then Water Access charges will be applied against such adjoining lots as if they are one lot. All other adjoining lots will be charged Water Access charges on a per lot basis.

Base Rate BW01, BW03, BW04 (domestic)	\$197.00 per meter/lot
Base Rate BW02 (caravan parks)	\$49.25 per unit

<b>Units, Flats, Guest Houses, Multiple Dwellings 20mm to 150mm and Residential 25mm to 150mm</b>		
<b>Meter Size</b>	<b>Attribute Type</b>	<b>Charge</b>
20mm	BM20	\$197.00
25mm	BM25	\$308.00
32mm	BM32	\$504.00
40mm	BM40	\$788.00
50mm	BM50	\$1,231.00
80mm	BM80	\$3,152.00
100mm	BM100	\$4,925.00
150mm	BM150	\$11,081.00
<b>Commercial and Industrial</b>		
<b>Meter Size</b>	<b>Attribute Type</b>	<b>Charge</b>
20mm	BW20	\$256.00
25mm	BW25	\$410.00
32mm	BW32	\$655.00
40mm	BW40	\$1,024.00
50mm	BW50	\$1,600.00
80mm	BW80	\$4,098.00
100mm	BW100	\$6,403.00
150mm	BW150	\$14,405.00

## Consumption Charge

The consumption charge is calculated on a tiered basis for Residential and Concessional, and at a flat rate for Non-residential and Council.

WC01 Residential (Domestic, Caravan Parks, Units, Flats, Guest Houses, Multiple Dwellings)	
WC03 Concessional	
First 500 litres per day (182.5kl pa)	\$0.75 per kilolitre
Between 501 and 800 litres per day (182.5kl to 292kl pa)	\$0.95 per kilolitre
Above 800 litres per day (292kl pa)	\$1.15 per kilolitre
WC02 Non-residential (Commercial, Industrial)	\$1.15 per kilolitre
WC04 Council	

## Wastewater Charges

Wastewater [sewerage] 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. The prices are set to eventually recover sufficient revenue so that the sewerage business covers its costs including a contribution to Council and a return on the assets employed in the business. This full cost pricing is also a requirement of National Competition Policy.

Developed residential and vacant residential properties are charged for 25 sewer units.

Residential wastewater charges will be applied on a per lot basis, except where adjoining residential lots in the same ownership name are amalgamated for rating purposes and either-

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

then wastewater charges will be applied against such adjoining lots as if they are one lot. All other adjoining lots will be charged wastewater charges on a per lot basis.

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 same philosophy for setting wastewater charges applies for trade waste charges.

Base Charge (SW01)		\$23.80 per unit
Trade Waste Generator Charge (TP01)		\$231.00 pa
Trade Waste Discharge – Volume (TW01):		\$1.47 per kl
Trade Waste Discharge – Quantity (TW01):	Biochemical oxygen demand (B.O.D)	\$1.09 per kg
	Chemical oxygen demand (C.O.D)	\$1.09 per kg
	Total suspended solids (N.F.R.)	\$0.49 per kg
	Oil & Grease	\$0.49 per kg
	Phosphorous	\$4.46 per kg
	Nitrogen	\$1.34 per kg
	Food waste disposal units based on power of motor.	\$23.00 (As charge "C" in Trade Waste Environmental Plan.)
	Constant "d" for use when determining 'additional charge' for excess strength waste.	1.2 (Refer Trade Waste Environmental Plan.)

### Waste/Recycling Charges

The waste/recycling charge is determined by Council to ensure that it is able to cover costs associated with the provision 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, environmental monitoring, management and administration costs as well as land replacement costs associated with the consumption of the current landfill by residents and other users.

240 litre Refuse/240 litre Recycling Collection (RF01)	\$225.00 pa
240 litre Additional Refuse Bin (RF09)	\$143.00 pa
240 litre Refuse Bin – Temporary service (= < 3 months Mainland only) RF13	\$6.00 per lift
120 litre/140 litre Refuse/240 litre Recycling Collection (RF15)	\$188.00 pa
120 litre/140 litre Refuse – Temporary service (= < 3 months Mainland only) (RF12)	\$5.00 per lift
240 litre Recycling Bin (RF16)	\$76.00 pa
240 litre Recycling Bin – Temporary (= < 3 months Mainland only) (RF14)	\$8.00 per lift

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



Refuse Bulk Bin Size (m <sup>3</sup> )	MAINLAND 1 Service per week – Annual Charge		ISLAND 1 Service per week – Annual Charge	
	Charge code	Amount	Charge code	Amount
0.66	RF20	\$456	RF100	\$13,102
1.10	RF23	\$1,679	RF103	\$13,377
1.50	RF26	\$1,302	RF106	\$2,715
2.25	RF29	\$1,917	RF109	\$3,975
3.00	RF32	\$2,532	RF112	\$5,226
4.00	RF35	\$3,289	RF115	\$6,739
Additional Refuse Service Bulk Bin Size (m <sup>3</sup> )	MAINLAND 1 Service per week		ISLAND 1 Service per Week	
	Charge code	Amount	Charge code	Amount
0.66	RF21	\$27	RF101	\$252
1.10	RF24	\$33	RF104	\$258
1.50	RF27	\$26	RF107	\$63
2.25	RF30	\$37	RF110	\$88
3.00	RF33	\$49	RF113	\$112
4.00	RF36	\$64	RF116	\$141
Temporary Refuse (= < 3 months) Bulk Bin Size (m <sup>3</sup> )	MAINLAND 1 Service		ISLAND 1 Service	
	Charge code	Amount	Charge code	Amount
0.66	RF22	\$43	RF102	\$284
1.10	RF25	\$49	RF105	\$290
1.50	RF28	\$41	RF108	\$74
2.25	RF31	\$53	RF111	\$98
3.00	RF34	\$65	RF114	\$122
4.00	RF37	\$80	RF117	\$151
Recycle Bulk Bin Size (m <sup>3</sup> )	MAINLAND 1 Service per week - Annual Charge		ISLAND 1 Service per week – Annual Charge	
	Charge code	Amount	Charge code	Amount
0.66	RF60	\$4,375	RF130	\$6,582
1.10	RF63	\$4,533	RF133	\$6,740
1.50	RF66	\$991	RF136	\$1,728
2.25	RF69	\$1,439	RF139	\$2,492
3.00	RF72	\$1,889	RF142	\$3,207
4.00	RF75	\$2,413	RF145	\$3,999

Additional Recycle Service Bulk Bin Size (m <sup>3</sup> )	MAINLAND 1 Service per week		ISLAND 1 Service per Week	
	Charge code	Amount	Charge code	Amount
0.66	RF61	\$169	RF131	\$254
1.10	RF64	\$175	RF134	\$260
1.50	RF67	\$145	RF137	\$265
2.25	RF70	\$162	RF140	\$275
3.00	RF73	\$179	RF143	\$286
4.00	RF76	\$199	RF146	\$300
Temporary Recycle (=<3 months) Bulk Bin Size (m <sup>3</sup> )	MAINLAND 1 Service		ISLAND 1 Service	
	Charge code	Amount	Charge code	Amount
0.66	RF62	\$ 63	RF132	\$116
1.10	RF65	\$ 69	RF135	\$122
1.50	RF68	\$ 74	RF138	\$127
2.25	RF71	\$ 84	RF141	\$137
3.00	RF74	\$ 95	RF144	\$148
4.00	RF77	\$109	RF147	\$162

## Separate Charges

### Environment Separate Charge

In accordance with section 972 of the *Local Government Act 1993* Council has determined that the community in general will benefit from the protection, management, promotion and enhancement of biodiversity – including koala habitat, bushland, greenspace, waterways, catchments, air and coastal ecosystems in the Shire – that cannot be effectively protected through Council's regulatory powers, or management programs.

The charge has a capital and an operational component. The capital component is predominantly directed towards land purchase, acquisition of the conservation interests in land, and strengthening stewardship of the natural environment, including funding ancillary facilities that support or enhance environmental outcomes. The operational component is predominantly directed towards land management, rehabilitation, and strengthening stewardship of the natural environment.

The charge is applied on a per lot basis.

Owners of properties included in the Koala Conservation Area as mapped in the Nature Conservation (Koala) Conservation Plan 2006 will receive a reduction equal to the amount of the capital component in the Environment Separate Charge (EN02) in

recognition of the requirements of that plan. The charge will be subject to Council's Farming Concession.

Separate Charge	Charge Amount	Charge Basis
Environment Charge	\$72.80 (EN01)	Charge per lot
Environment Charge - Koala Conservation Area	\$41.60 (EN02)	Charge per lot

#### Landfill Remediation Separate Charge

In accordance with section 972 of the *Local Government Act 1993* Council has determined that the community in general will benefit from the monitoring and remediation of all landfills closed prior to July 1998 and the landfill at Myora North Stradbroke Island, excluding all other operational landfills such as Birkdale and Giles Road, to prevent environmental harm. The charge is applied on a per lot basis and will be subject to Council's Farming Concession.

Separate Charge	Charge Amount	Charge Basis
Landfill Remediation Charge	\$18.00 (EN03)	Charge per lot

### Special Charges

#### Amended Raby Bay Canal Special Charge

In accordance with section 971 of the *Local Government Act 1993*, Council will make and levy a special charge to be known as the Amended Raby Bay Canal Special charge on the rateable land described below to fund the cost of, and repayment of loan funds used for:

- a. the adoption of the annual implementation plan for the 2007/2008 financial year for the Amended Raby Bay Canal Special Charge; and
- b. to undertake a program of works to provide for the long term maintenance, integrity and effectiveness of the revetment walls;

The service facility or activity for which this overall plan is made is the cleaning, dredging, maintenance to navigational aids and wall repairs to canals and outlet channels. It is Council's opinion that this service, facility or activity provides a special benefit to land by ensuring access to the canals and by ensuring the maintenance and integrity of the canal walls retaining the properties fronting the canals.

The rateable land to which this special charge be levied is identified in the benefited areas maps RBC-3 and RBC-3-1, excluding land that does not have access to a canal, which comprises all of the land which will specially benefit from the service, facility and

activity provided through this special charge. In Council's opinion units in home unit developments and marina berths in the Raby Bay Canal Estate do not receive the same amount of benefit as standard lots and the charges for these types of land have been reduced accordingly.

The overall plan for the Shire Canals – Special Charge works was adopted by Council on 12 July 2000 and the Annual Implementation Plan for 2007/2008 on 02 July 2007.

Charge Basis	Charge Amount	Attribute Type
Per standard lot	\$1,350.00	CA01
Per unit in a home unit development	\$ 675.00	CA03
Per marina berth	\$ 607.50	CA05

### Amended Aquatic Paradise Canal Special Charge

In accordance with section 971 of the *Local Government Act 1993*, Council will make and levy a special charge to be known as the Amended Aquatic Paradise Canal Special charge on the rateable land described below to fund the cost of, and repayment of loan funds used for:

- a. the adoption of the annual implementation plan for the 2007/2008 financial year for the Amended Aquatic Paradise Canal Special Charge; and
- b. to undertake a program of works to provide for the long term maintenance, integrity and effectiveness of the revetment walls;

The service facility or activity for which this overall plan is made is the cleaning, dredging, maintenance to navigational aids and wall repairs to canals and outlet channels. It is Council's opinion that this service, facility or activity provides a special benefit to land by ensuring access to the canals and by ensuring the maintenance and integrity of the canal walls retaining the properties fronting the canals.

The rateable land to which this special charge be levied is identified in the benefited areas map APC-3, excluding land that does not have access to a canal, which comprises all of the land which will specially benefit from the service, facility and activity provided through this special charge.

The overall plan for the Shire Canals – Special Charge works was adopted by Council on 12 July 2000 and the Annual Implementation Plan for 2007/2008 on 02 July 2007.

Charge Basis	Charge Amount	Attribute Type
Per standard lot	\$1,417.10	CA02
Per marina berth	\$1,417.10	CA04

### Lake Levy

In accordance with section 971 of the *Local Government Act 1993* Council has determined that waterfront land identified in the Benefited Area Map SWL-1 will specially benefit from the service, facility, or activity provided through the Lake Levy Special Charge. These include defined maintenance work on the lake including repairs to revetment walls, dredging, lake edge and fringe treatments including scheduled vegetation and debris removal as required. Council adopted the Overall Plan for this charge on 12 July 2000 and the Annual Implementation Plan for 2007/2008 on 02 July 2007.

Special Charge	Charge Amount	Charge Basis
Lake Levy	\$825.00 (LA01)	Charge per lot

### Rural Fire Levy

In accordance with section 971 of the *Local Government Act 1993* and section 128A of the *Fire and Rescue Service Act 1990* Council has determined that each parcel of rateable land identified as the whole of Karragarra, Lamb, Macleay, Perulpa and Russell Islands will specially benefit from the service, facility or activity provided through the Rural Fire Levy Special Charge. Funds raised will be contributed to the rural fire brigades within the benefited area to purchase and maintain equipment and provide a fire service to properties in the benefited area. Council adopted the Overall Plan for this charge on 12 July 2000 and the Annual Implementation Plan for 2007/2008 on 02 July 2007. The charge will be subject to Council's Farming Concession.

Special Charge	Charge Amount	Charge Basis
Karragarra, Macleay, and Perulpa Islands Rural Fire Levy	\$30.00 (FL02)	Charge per lot
Lamb and Russell Island Rural Fire Levy	\$10.00 (FL03)	Charge per lot

### Interest on Overdue Rates

Interest will be charged on overdue rates. Interest will accrue at 11% per annum, compound interest calculated on daily balances.

### Pensioner Concessions

Pensioner concessions on General Rates are provided to eligible pensioner ratepayers on the basis of Council's Policy POL-2557 Council Pensioner Rebate Policy.

The concessions are:

For ratepayers in receipt of a maximum pension	\$280.00 per financial year
For ratepayers in receipt of a War Widows' pension	\$224.00 per financial year
For ratepayers NOT in receipt of maximum pension	\$140.00 per financial year

A Pensioner concession on Separate and Special charges (Canal, Lake, Environment, Landfill Remediation and Rural Fire charges) is available to pensioners who fulfill the eligibility criteria established in Council's Corporate Policy POL-2557 and are owner/occupiers of adjoining residential lots in the same ownership name, which are amalgamated for rating purposes, and either-

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

whereby only one of each separate and special charge that may be properly made and levied on the adjoining lots will be applied. All other adjoining lots will be charged Separate and Special charges on a per lot basis.

### **Farming Concessions**

In accordance with section 1035A of the *Local Government Act 1993* Council will provide a concession to property owners whose land is being used for the business of farming (primary production) to assist and encourage endurance in their particular industry, which will benefit the economic development of the Shire as a whole.

1. The Concession is available to land owners that are carrying on a business of primary production on 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.
2. For the purposes of administration the definition of 'primary production' will be taken from Subsection 6(1) *Income Tax Assessment Act 1936*:
  - a) The cultivation of land;
  - b) The maintenance of animals or poultry for the purpose of selling them or their bodily produce, including natural increase;
  - c) Fishing operations which means:
    - operations relating directly to the taking or catching of fish, turtles, dugong, crustacean or oysters or other shellfish;
    - pearling operations; and includes
    - oyster farming; but does not include whaling.
  - d) Forest operations, which include:
    - the planting or tending in a plantation or forest of trees intended for felling;
    - the felling of trees in a plantation or forest;
  - e) horticulture;

and includes the manufacture of dairy produce by the person who produced the raw material used in that manufacture.

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3. In accordance with section 1035A of the *Local Government Act 1993*, for all such land parcels defined in point 1 above, Council will remit all but one of each Water Access, Sewerage, Separate and Special charge that may be properly made and levied on the subject land parcels.

### **Other Matters**

- All non-cash expenses, with the exception of depreciation, are fully funded by revenue to maintain the operating capability of Council. The total level of unfunded depreciation will be assessed in conjunction with the funding requirements of future capital works. Council has developed and implemented 26 Individual Asset Management Plans. Their purpose is to provide a holistic approach to physical asset management and to assist in identifying asset maintenance, operational and capital renewal and upgrade costs for Council to provide appropriate services and service levels to the community. The 2007/2008 budget reflects the requirements of these asset management plans.
- Specific charges for new developments are set on an annual basis as part of the budget process. These charges are set at a level to meet the proportional demand in use of and/or augmentation of infrastructure provisions to service the new development.
- Council intends to increase its operating capability to provide a high level of services to an expanding population.
- Council has set regulatory fees at a level to recover up to the full cost price of administering the fee. This includes direct and indirect costs, operating and maintenance overheads, and use of capital. Some regulatory fees may be subsidised by revenue representing community service obligations to achieve policy objectives and desired community outcomes.

## ANNUAL RATES COMPARISON

The following tables provide a comparison between 2006/2007 and 2007/2008 for sample properties in the differential residential rating categories of Residential 1, Southern Moreton Bay Islands Residential 1, and Residential 4.

### Residential 1 – Minimum General Rate

	2006/2007	2007/2008	Change	Change
	\$	\$	\$	%
Unimproved capital valuation (UCV) Rate in the dollar	54,500 Min. Gen.	54,500 Min. Gen.	0.00	0.0%
<u>Rates and Charges</u>				
General Rate	525.24	556.75	31.51	6.0%
Environmental Charge	70.00	72.80	2.80	4.0%
Landfill Remediation Charge	12.00	18.00	6.00	50.0%
Water Access	172.00	197.00	25.00	14.5%
Water Consumption (210kl pa)	146.22	163.00	16.78	11.5%
Sewerage	537.50	595.00	57.50	10.7%
Waste / Recycling	216.00	225.00	9.00	4.2%
<b>Gross Rates and Charges</b>	<b>1,678.96</b>	<b>1827.55</b>	<b>148.59</b>	<b>8.8%</b>
<b>NET RATES and CHARGES</b>	<b>1,678.96</b>	<b>1827.55</b>	<b>148.59</b>	<b>8.8%</b>



**SMBI Residential 1 – Minimum General Rate**

	2006/2007	2007/2008	Change	Change
	\$	\$	\$	%
Unimproved capital valuation (UCV) Rate in the dollar	54,500 Min. Gen.	54,500 Min. Gen.	0.00	0.0%
<u>Rates and Charges</u>				
General Rate	525.24	636.75	111.51	21.2%
Environmental Charge	70.00	72.80	2.80	4.0%
Landfill Remediation Charge	12.00	18.00	6.00	50.0%
Rural Fire Levy	30.00	30.00	0.00	0.0%
Water Access	172.00	197.00	25.00	14.5%
Water Consumption (210kl pa)	146.22	163.00	16.78	11.5%
Waste / Recycling	216.00	225.00	9.00	4.2%
<b>Gross Rates and Charges</b>	<b>1171.46</b>	<b>1342.55</b>	<b>171.09</b>	<b>14.6%</b>
<b>NET RATES and CHARGES</b>	<b>1171.46</b>	<b>1342.55</b>	<b>171.09</b>	<b>14.6%</b>

**Residential 4 – (Amended Raby Bay Canal Special Charge)**

	2006/2007	2007/2008	Change	Change
	\$	\$	\$	%
Unimproved capital valuation (UCV) Rate in the dollar	590,000 0.00352569	590,000 0.00361440	0.00	0.0%
<u>Rates and Charges</u>				
General Rate	2,080.16	2,132.50	52.34	2.5%
Environmental Charge	70.00	72.80	2.80	4.0%
Landfill Remediation Charge	12.00	18.00	6.00	50.0%
Canal Charge	813.50	1,350.00	536.50	65.9%
Water Access	172.00	197.00	25.00	14.5%
Water Consumption (210kl pa)	146.22	163.00	16.78	11.5%
Sewerage	537.50	595.00	57.50	10.7%
Waste / Recycling	216.00	225.00	9.00	4.2%
<b>Gross Rates and Charges</b>	<b>4,047.38</b>	<b>4753.30</b>	<b>705.92</b>	<b>17.4%</b>
<b>NET RATES and CHARGES</b>	<b>4,047.38</b>	<b>4753.30</b>	<b>705.92</b>	<b>17.4%</b>



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For more information visit our website [www.redland.qld.gov.au](http://www.redland.qld.gov.au)  
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