

2013–2014

Budget and Operational Plan

Responsive and efficient Council





Redland
CITY COUNCIL

**June
2013**

Annual Budget
2013 / 2014

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MAYOR'S MESSAGE

Redland City Council's Budget for 2013-14 delivers much-needed cost of living relief for ratepayers.

Council has absorbed millions of dollars in extra costs imposed by other levels of government rather than passing the bill on to residents through higher rates.

This Budget delivers an average headline rates increase of just 1.43 per cent – the lowest in South East Queensland, for the second year running, and less than last year's 1.91 per cent increase. There is an average owner-occupied residential rate rise of 1.1 per cent.

Without the significant extra impost from the Federal Government's carbon tax and spiralling bulk water and electricity charges, we would have brought down a budget highlighted by rates reductions.

I was proud of this Council's first Budget last year but am even more proud of our second.

This is a 3Rs Budget:

It is *responsive* to the needs of residents and the cost of living pressures they are facing.

It is *realistic* in its objectives, balancing the needs of the community with the ability to pay for projects to set the foundations for the future.

It is *responsible* in its fiscal commitments, planning for the future of the city by keeping debt down.

This Budget sets Redland City very firmly on a sustainable financial footing, with lower debt per household than comparable SEQ councils.

We are continuing to sharpen our focus on the basics – putting residents first and delivering the high-quality services they want. We are continuing to find efficiencies and cutting red tape to make it easier to do business.

Redland City is entering a bright new era.

This is a Budget for today – and a Budget for tomorrow.

It is a Budget for Redland City and for our 145,000 residents.

COUNCILLORS AND EXECUTIVE MANAGEMENT

REDLAND CITY COUNCILLORS



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Cr Paul Gleeson

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Division 10 Birkdale/Thornside

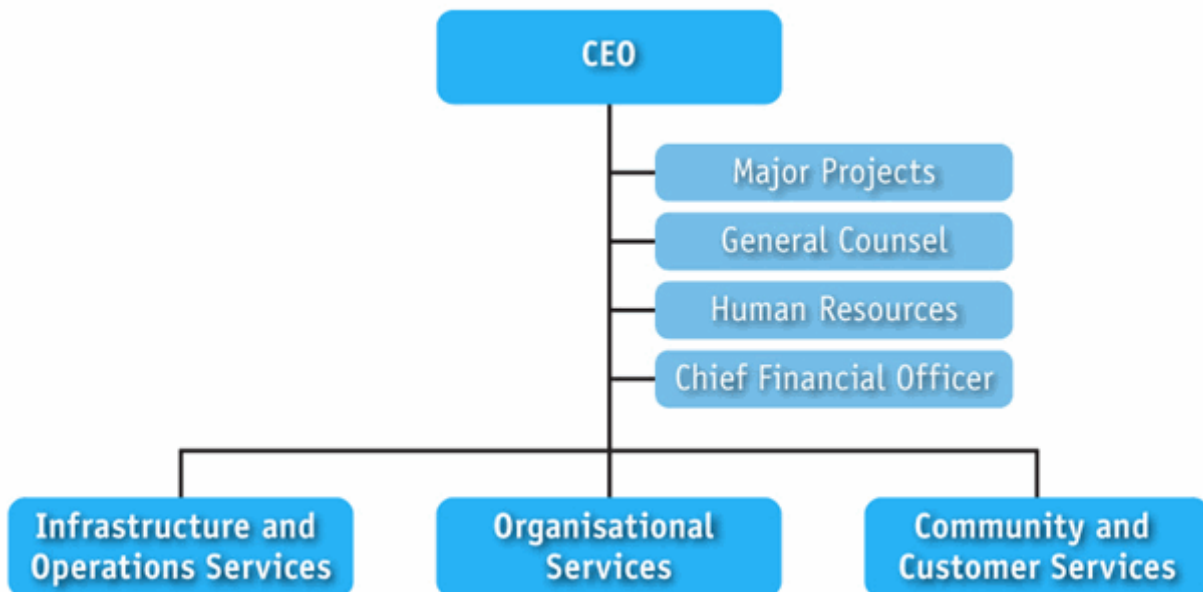


Cr Paul Bishop

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EXECUTIVE LEADERSHIP GROUP

MR WILLIAM LYON	CHIEF EXECUTIVE OFFICER
MR NICK CLARKE	GENERAL MANAGER ORGANISATIONAL SERVICES
MRS LOUISE RUSAN	GENERAL MANAGER COMMUNITY AND CUSTOMER SERVICES
MR GARY SOUTAR	GENERAL MANAGER INFRASTRUCTURE AND OPERATIONS
MR GAVIN HOLDWAY	CHIEF FINANCIAL OFFICER
MR ANDREW ROSS	REDLANDS GENERAL COUNSEL
MRS ELEANOR NOONAN	ACTING HEAD OF HUMAN RESOURCES



COUNCIL'S CORPORATE PLAN OUTCOMES

On 26th May 2010, Redland City Council adopted its revised Corporate Plan for the five year period 2010 - 2015. The Corporate Plan contains the themes or 'Vision Outcomes' as communicated to us by the Redlands community in the 2010-2030 Community Plan.

Council's current Corporate Plan identifies the following nine Vision Outcomes.

Healthy Natural Environment

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

Green Living

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

Embracing the Bay

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

Quandamooka Country

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

Wise Planning and Design

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

Supportive and Vibrant Economy

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

Strong and Connected Communities

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

Inclusive and Ethical Governance

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

An Efficient and Effective Organisation

Council is well respected and seen as an excellent organisation which manages resources in an efficient and effective way.

The 2013/2014 Budget will enable Council to deliver on the vision, priorities and goals of Redlands 2030 as addressed in the Corporate Plan 2010 – 2015.

REDLAND CITY COUNCIL 2013/14 ANNUAL BUDGET AT A GLANCE

CAPITAL EXPENDITURE



Transport
\$25 Million

- Moreton Bay Cycleway
- Pavement Rehabilitation Program
- Road Reconstruction Program



Waste Water
\$8.38 Million

- Point Lookout Waste Water Treatment Plant
- Cleveland Pump Station



Open Space
\$4.79 Million

- Headland Park North Stradbroke Island
- Raby bay Esplanade Park
- Macleay Island Ramp Park



Marine
\$4.24 Million

- Orana Esplanade Foreshore Access Ramp
- Coochiemudlo Island Jetty
- Thompson Beach Foreshore Protection



Lake and Canals
\$3.19 Million

- Revetment Walls



Water **\$1.84 Million**

- Redland City Network Upgrade
- Kinross Road Network Upgrade



Storm Water **\$583,250**

- Peach Tree Close Alexandra Hills Drainage Extension
- Storm Water Infrastructure



Waste **\$225,000**

- Mobile Garbage Bins
- Public Place Recycling and Litter Reduction Program



Buildings **\$92,000**

- Russell Island Hall Development
- Customer Contact Centre Implementation

KEY BUDGET POINTS

Rating Revenue

- Less than CPI increase of **only 1.43%**

Environmental Levy

- **Reduced by \$34.80** down from \$99.80 to \$65

Waste Pricing

- **Minimal** increase of only 2.04% from \$318.50 per annum to \$325 per annum for standard 240/240L mainland waste bin

Landfill Remediation charge

- **Minimal** increase of approximately 19c per week

Water Pricing

- Access Charge - Average Domestic Water User **Minimal** 2.10% increase
- Water Consumption - Average Increase of 18.4%, of this Bulk Water makes up 16.6% (**State Controlled**) and the balance is Council Controlled

Waste Water

- Average Domestic Wastewater **Down** from \$730.41 to \$633.75 **Saving \$96.66** reduction of 13.2%

Comparative Utilities Bill for Pricing 2013/14

Domestic Average Water User

		<u>2012/13</u>	<u>2013/14</u>	Variance \$ 2012/13 to 2013/14	Variance % 2012/13 to 2013/14
Water:					
Access	\$	252.25	\$ 257.55	\$ 5.30	2.10%
Consumption (200kl)	\$	455.70	\$ 539.54	\$ 83.84	18.40%
Net Water	\$	707.95	\$ 797.09	\$ 89.14	12.59%
Wastewater					
Sewerage	\$	730.41	\$ 633.75	-\$ 96.66	-13.23%
Trade Waste	\$	-	\$ -	\$ -	-
Net Wastewater	\$	730.41	\$ 633.75	-\$ 96.66	-13.23%
TOTAL UTILITY CHARGES	\$	1,438.36	\$ 1,430.84	-\$ 7.52	-0.52%

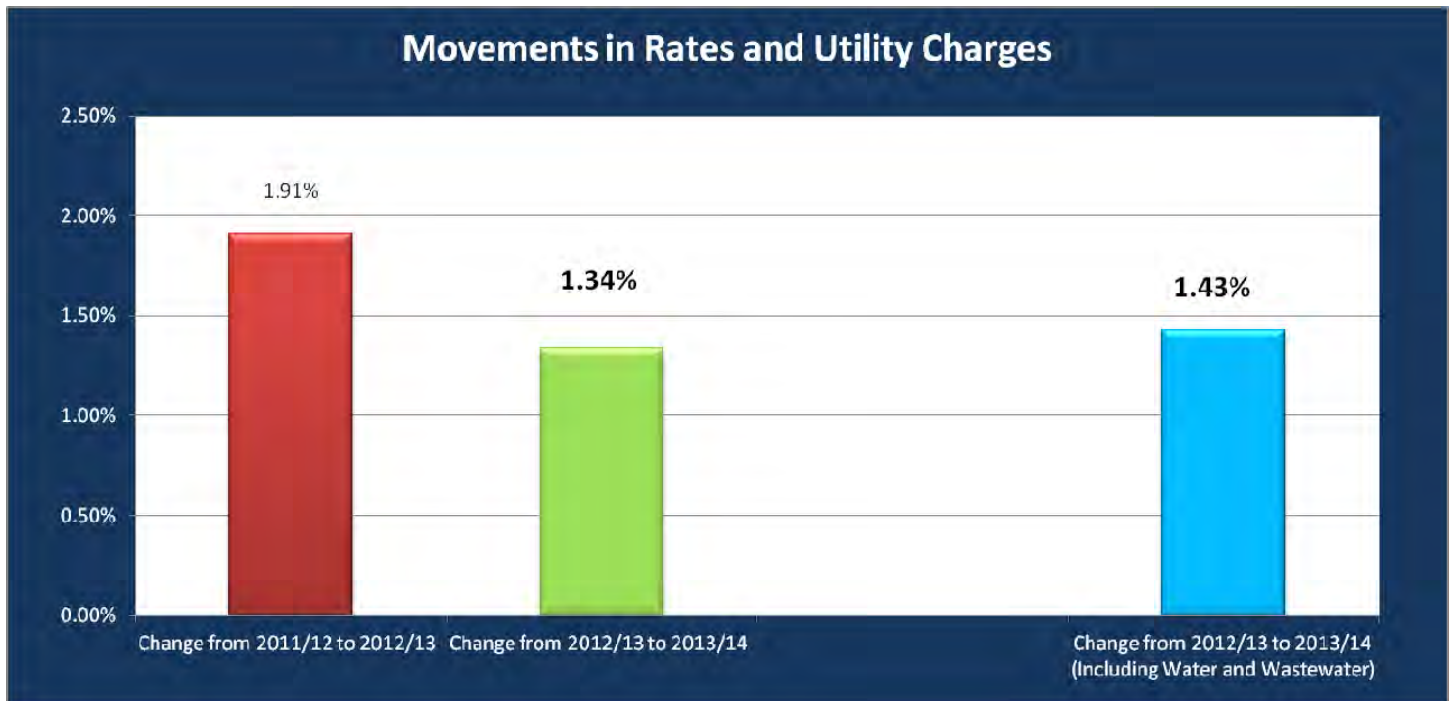
REDLANDS RATES COMPARISON FROM 2012/2013 TO 2013/2014

Section 169 of the *Local Government Regulation 2012* requires the disclosure of the following information in Council's annual budget:

The budget must include the total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year, compared with the rates and utility charges levied in the previous budget.

This information is expressed in the tables below as a percentage decrease or increase.

<i>Revenue</i>	<i>Budget as Adopted for 2012/13</i>	<i>Budget 2013/14</i>	<i>Dollar Change from 2012/13 to 2013/14</i>	<i>Percentage Change from 2012/13 to 2013/14</i>
Net Revenue (excluding Water and Wastewater)	103,298,579	104,683,566	1,384,987	1.34%
Net Revenue (Water and Wastewater only)	88,097,421	89,457,898	1,360,477	1.54%
Total Net Revenue RCC	191,396,000	194,141,464	2,745,464	1.43%



*Note, the Red & Green bars above exclude water & wastewater utility charges as RCC did not operate its water business in 2011/12, therefore no direct comparison can be made.

**The Blue bar indicating the 1.43% increase includes water & wastewater utility revenue - comparison back to 2012/13 budgeted figure.

FINANCIAL BUDGET OVERVIEW

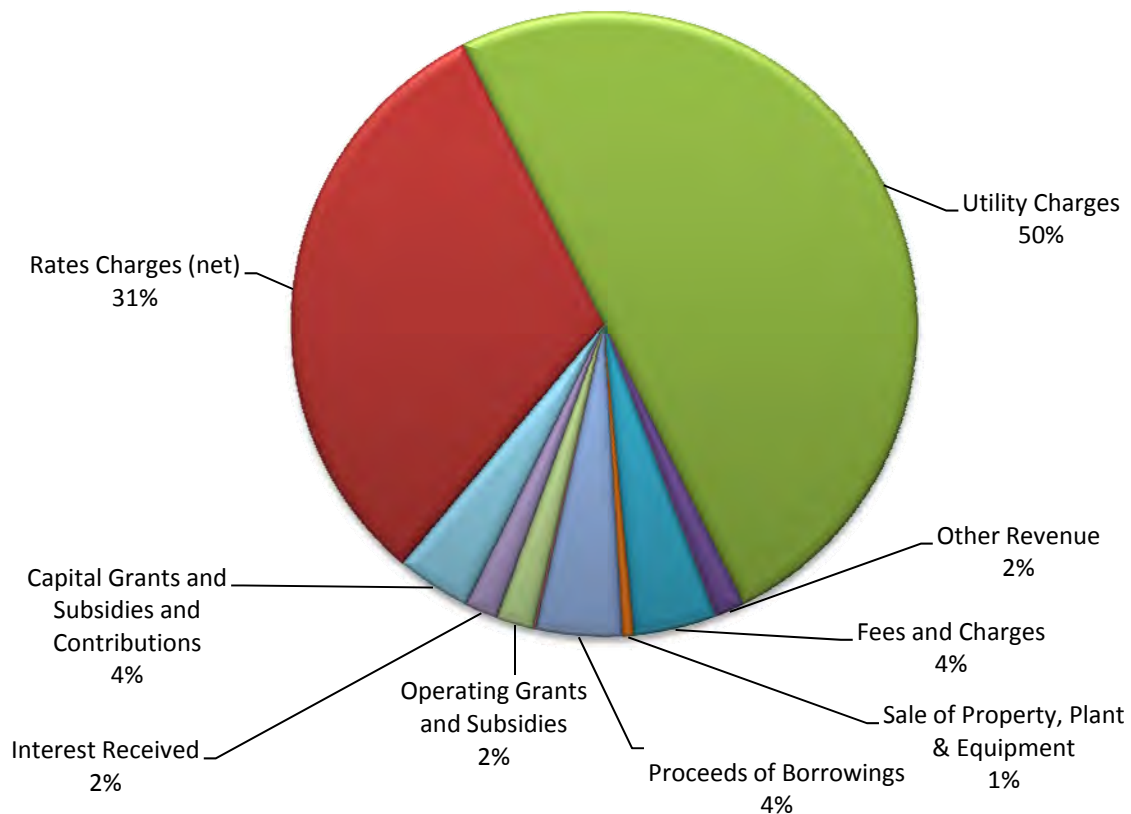
Where does the money come from?

Redland City Council's cash funding originates from a range of sources with the majority generated from utility charges at 50% and 31% from general rate charges. Council monitors its key performance indicator 'level of dependence on general rate revenue' which demonstrates the reliance on general rates.

Grants, subsidies and contributions are forecast to total 4% of cash funding and this revenue assists Council in delivering a variety of capital programs and various operational maintenance activities. Additionally, fees and charges from the issue of permits and consideration of applications and community related services contribute approximately 4%.

Cash Funding 2013/14 (\$238M)

Budget 2013/14 - Cash Funding

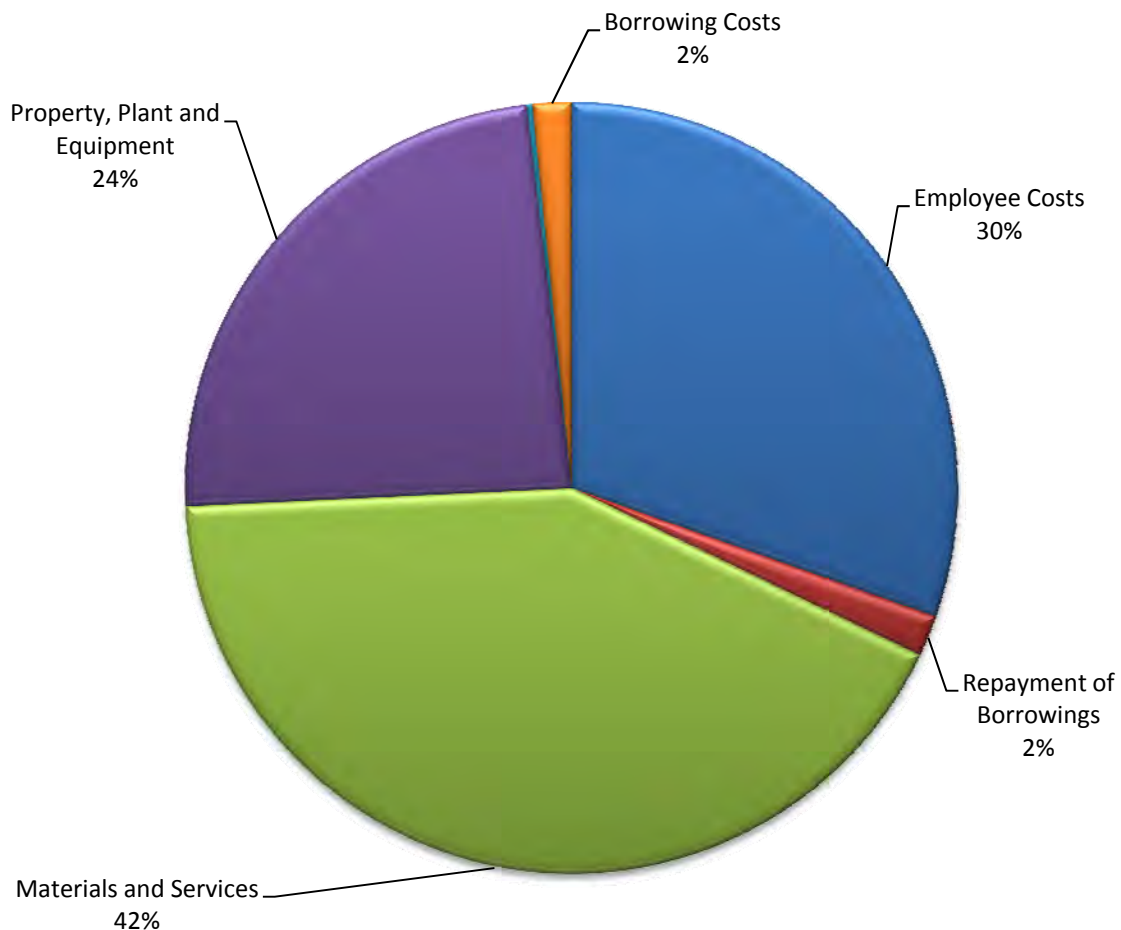


Where does the money go?

In 2013-2014, 42% of the budget has been allocated towards services and activities needed to support the Redlands community, while 24% has been set aside for infrastructure and other capital programs. A further 30% is required for Council employees and service provision of Council activities and programs.

Cash Expenditure 2013/14 (\$238M)

Budget 2013/14 - Cash Expenditure

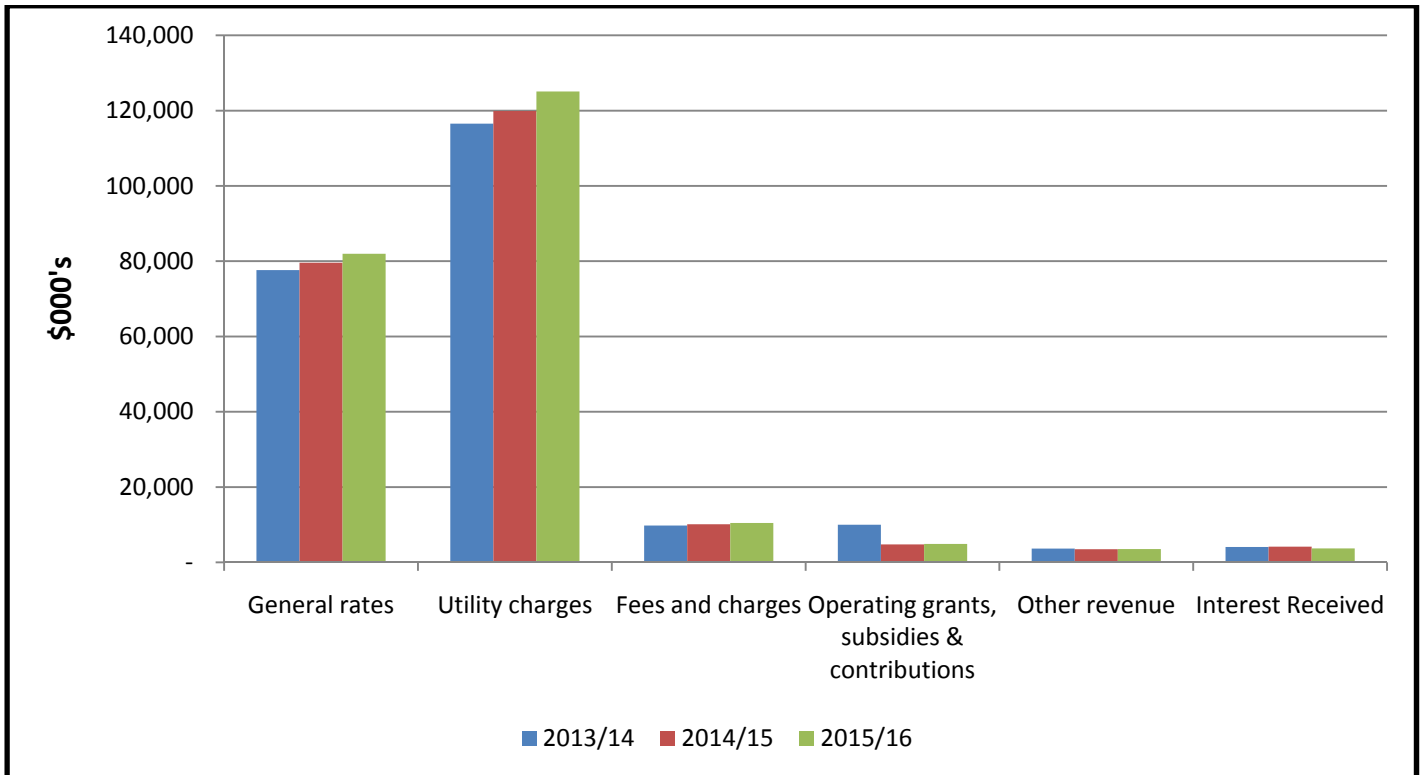


Borrowing costs are the expenses relating to the interest that has accrued on the loan. The repayment of borrowings is the expenditure associated with the principal amount borrowed.

Prior to the annual budget development process, Council reviewed and updated its ten-year Financial Strategy (the Strategy), which includes the consideration of long term planning to adequately invest in infrastructure sustainability. One of the policy decisions in the Strategy is the agreement to a broader use of capital (including borrowings) to facilitate necessary investments into infrastructure to meet growing community needs.

Operating Revenue by Year and Category

Council's operating revenue funds its daily business and can be divided into five main categories. The graph depicts *forecast* for the 2013/14, 2014/15 and 2015/16 financial years. Council monitors its reliance on general rates revenue through a key performance indicator to gauge the need to generate revenue from other sources.

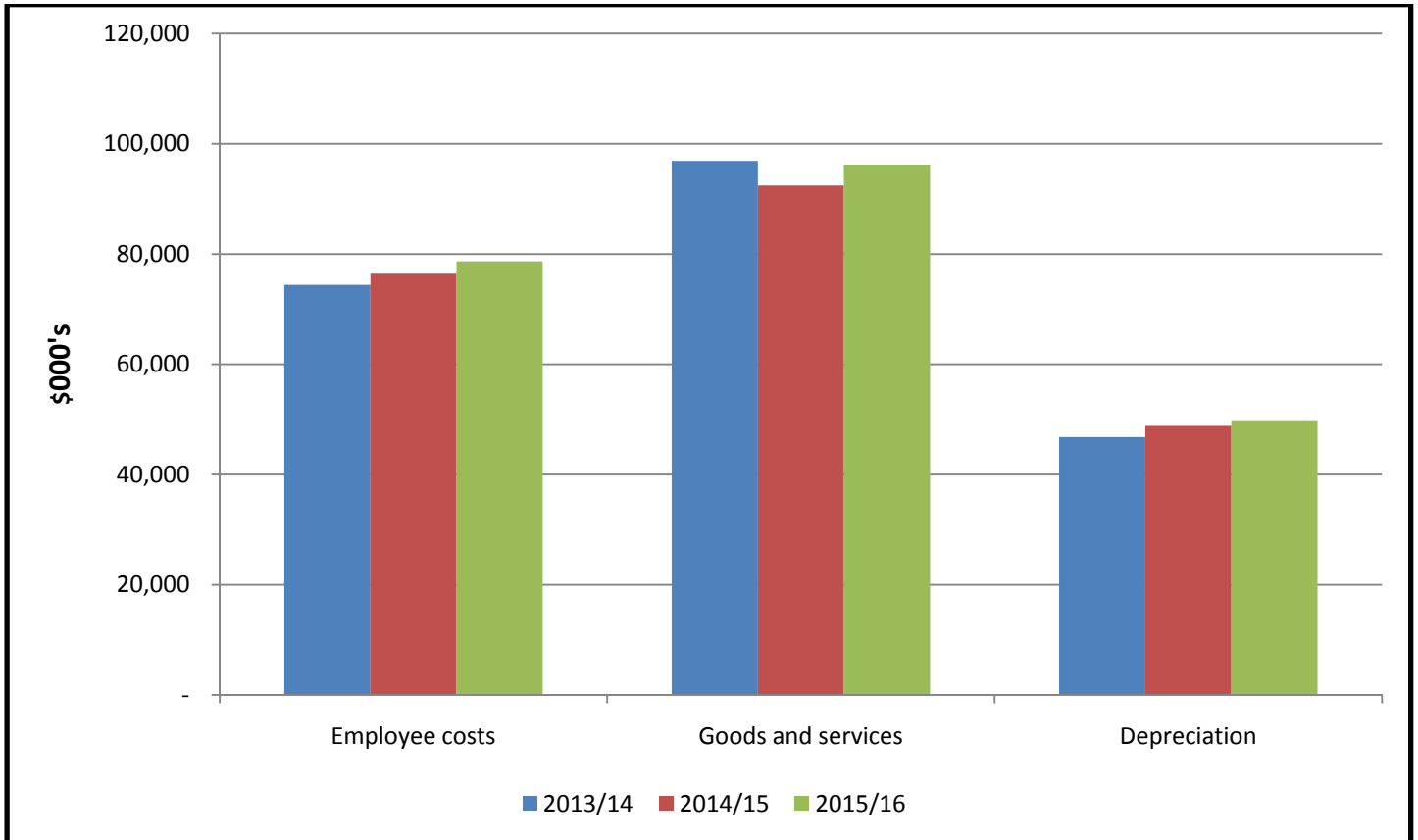


*Utility Charges category included all forms of water and wastewater charges.

**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 and the graph illustrates *forecasts* for the 2013/14, 2014/15 and 2015/16 financial years.

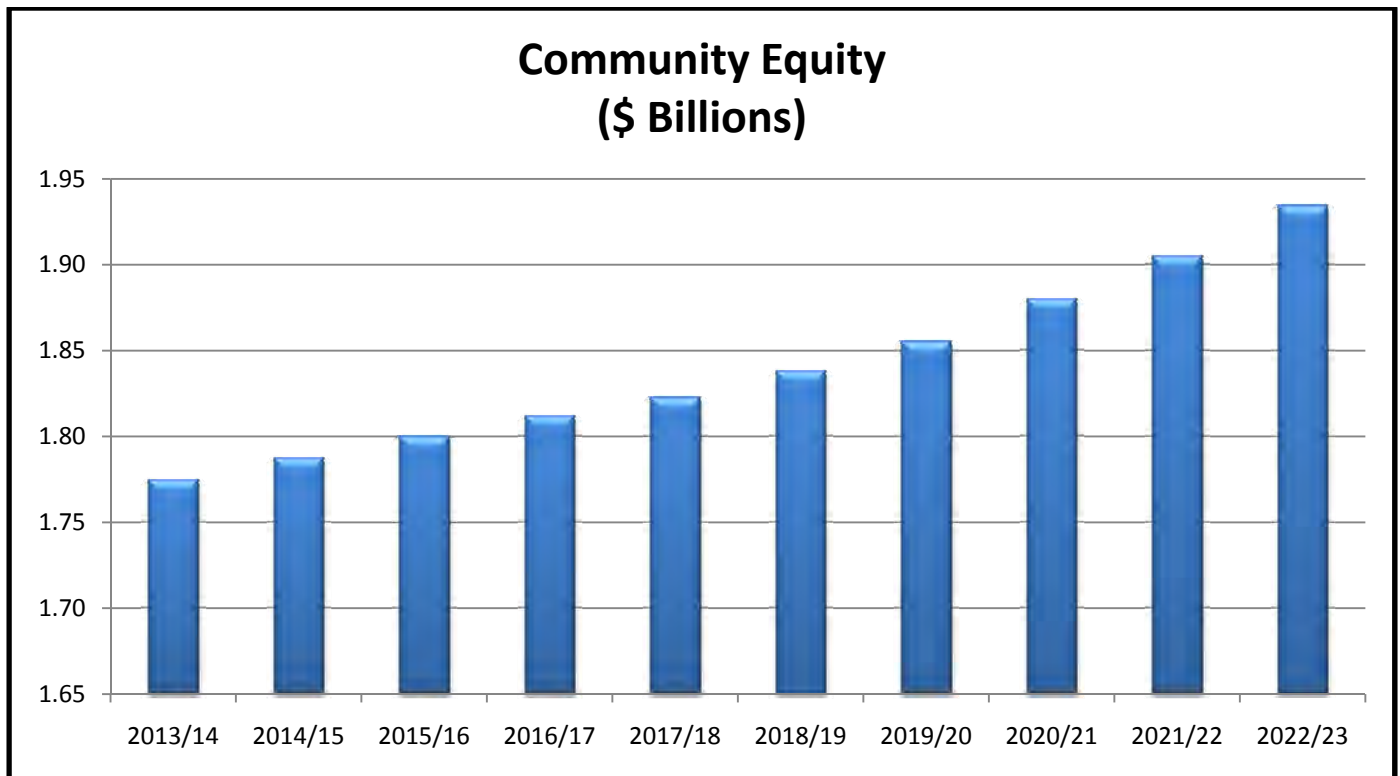


*Employee costs include Councillors' remuneration.

Community Equity

The Community equity continues to demonstrate Council owns more than it owes. Key financial indicators including debt to asset ratio and net financial liabilities (refer pgs 24-29) also illustrate the current financial position is within target range.

The difference between liabilities and the city's assets is Community Equity, which is estimated to be \$1.77 Billion at the end of the 2013/14 financial year. The following graph shows the forecast community equity for financial year 2013/14 to 2022/23. The estimated positions for future years are outputs of Council's strategic financial modelling.



BUDGETED FINANCIAL STATEMENTS

These statements evidence key revenue, expense and balance sheet items. Future years' estimates result from our internal financial strategy and forecasting model, drawing on assumptions and parameters that are revised on a quarterly basis.

Financial Budget Summary

	Budget Year 1 2013/14 (\$000s)	Estimate Year 2 2014/15 (\$000s)	Estimate Year 3 2015/16 (\$000s)
Revenue from Ordinary Activities	221,718	222,052	229,717
Expenses from Ordinary Activities	217,292	216,845	223,726
Borrowing Costs	4,109	4,682	5,114
Result from Ordinary Activities	317	525	877
Capital Income	12,311	11,241	10,615
Asset Revaluation adjustments	-	-	-
Loss on Disposal of Non Current Assets	(1,120)	996	1,713
Total Change in Community Equity	11,507	12,761	13,206

Key Balance Sheet Items

	Budget Year 1 2013/14 (\$000s)	Estimate Year 2 2014/15 (\$000s)	Estimate Year 3 2015/16 (\$000s)
Total Assets	1,917,714	1,939,945	1,957,505
Total Liabilities	143,231	152,701	157,055
Net Community Assets	1,774,483	1,787,245	1,800,451
Total Cash at Year End	80,139	67,102	66,201
Total Debt at Year End	71,263	79,636	82,970



Redland City Council – Operating Statement

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

	Budget Year 1 2013/14 \$000s	Estimate Year 2 2014/15 \$000s	Estimate Year 3 2015/16 \$000s
Revenue			
Rates	77,623	79,582	81,996
Other levies and utility charges	119,189	122,631	127,898
<i>Less: Pensioner Remissions</i>	(2,670)	(2,737)	(2,818)
Fees and charges	9,775	10,118	10,474
Operating grants & subsidies	10,016	4,768	4,887
Operating contributions & donations	0	0	0
Interest received	4,104	4,175	3,723
Other revenue	3,681	3,515	3,558
Total revenue	221,718	222,052	229,717
Expenses			
Employee costs	74,422	76,427	78,677
Materials and services	96,879	92,426	96,208
Finance costs	311	322	332
Other expenditure	293	299	305
Net internal costs	(1,096)	(1,118)	(1,141)
Total expenses	170,809	168,356	174,382
Earnings before interest, tax & depreciation (EBITD)	50,909	53,697	55,336
Interest expense	3,798	4,360	4,782
Depreciation and amortisation	46,794	48,812	49,676
OPERATING SURPLUS/(DEFICIT)	317	525	877
Transfers to Constrained Operating Reserves	(13,639)	(7,223)	(7,404)
Transfers from Constrained Operating Reserves	11,128	6,893	6,041

Redland City Council – Capital Funding Statement

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

	Budget Year 1 2013/14 \$000s	Estimate Year 2 2014/15 \$000s	Estimate Year 3 2015/16 \$000s
Proposed Sources of Capital Funding			
Capital contributions & donations	4,896	2,593	2,658
Capital grants & subsidies	4,261	5,399	4,611
Proceeds on disposal of non-current assets	1,424	1,300	2,017
Capital transfers (to)from reserves	3,975	808	1,207
Non cash contributions	3,154	3,248	3,346
New loans	10,581	13,349	8,879
Funding from general revenue	35,897	62,567	51,173
Total sources of capital	64,188	89,264	73,892
Proposed Application of Capital Funds			
Contributed Assets	3,154	3,248	3,346
Capitalised Goods & Services	48,623	74,565	58,235
Capitalised Employee Costs	8,294	6,475	6,766
Loan Redemption	4,118	4,976	5,545
Total Application of Capital Funds	64,188	89,264	73,892
Other Budgeted Items			
WDV of assets disposed	(304)	(304)	(304)
Tax & dividends	0	0	0
Internal capital structure financing	0	0	0

Redland City Council – Statement of Cash Flows

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

	Budget Year 1 2013/14 \$000s	Estimate Year 2 2014/15 \$000s	Estimate Year 3 2015/16 \$000s
CASH FLOWS FROM OPERATING ACTIVITIES			
Rates charges (net)	74,953	76,816	79,149
Utility charges	119,189	122,585	127,852
Fees and charges	10,177	10,118	10,474
Operating grants and subsidies	4,516	4,768	4,887
Cash contributions	-	-	-
Sale of developed land	-	-	-
Other revenue	3,681	3,515	3,558
Receipts from Customers	212,516	217,803	225,920
Employee costs	(72,412)	(75,870)	(78,173)
Materials and services	(100,287)	(90,788)	(94,573)
Other expenses	(604)	(299)	(305)
Payments to Suppliers and Employees	(173,303)	(166,958)	(173,051)
	39,213	50,845	52,869
Interest Received	4,104	4,175	3,723
Borrowing Costs	(3,798)	(4,682)	(5,114)
Net Cash Outflow from Operating Activities	39,519	50,338	51,478
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for Property, Plant and Equipment	(56,916)	(81,040)	(65,001)
Capital Grants and Subsidies and Contributions	9,157	7,992	7,269
Proceeds from Sale of Property, Plant & Equipment	1,424	1,300	2,017
Net Cash Outflow from Investing Activities	(46,336)	(71,748)	(55,714)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds of Borrowings	10,581	13,349	8,879
Repayment of Borrowings	(4,118)	(4,976)	(5,545)
Net Cash Inflow from Financing Activities	6,463	8,373	3,334
Net Increase/(Decrease) in Cash Held	(353)	(13,037)	(902)
Cash at Beginning of Year	80,492	80,139	67,102
Cash at Year End	80,139	67,102	66,201



Redland City Council – Statement of Financial Position

The disclosures below include the community's assets, council's liabilities and equity.

	Budget Year 1 2013/14 (\$000s)	Estimate Year 2 2014/15 (\$000s)	Estimate Year 3 2015/16 (\$000s)
CURRENT ASSETS			
Cash & Investments	80,139	67,102	66,201
Accounts Receivable	14,832	14,907	14,981
Inventories	991	991	991
Land Held for Resale	-	-	-
Prepaid Expenses	1,035	1,056	1,077
Non-Current Assets Held for Sale	29	29	29
	97,027	84,086	83,280
NON-CURRENT ASSETS			
Accounts Receivable	9	9	9
Property, Plant and Equipment	1,820,678	1,855,850	1,874,216
	1,820,687	1,855,860	1,874,226
Total Assets	1,917,714	1,939,945	1,957,505
CURRENT LIABILITIES			
Accounts Payable	24,209	24,694	25,188
Employee Provisions	6,510	6,706	6,907
Loans	5,979	5,545	5,949
Provision for Rehabilitation	435	435	435
Other Liabilities	1,474	1,530	1,552
	38,608	38,909	40,030
NON-CURRENT LIABILITIES			
Loans	65,284	74,091	77,021
Employee Provisions	9,754	10,115	10,418
Provision for Rehabilitation	28,558	28,558	28,558
Other Liabilities	1,027	1,027	1,027
	104,623	113,791	117,025
Total Liabilities	143,231	152,701	157,055
NET COMMUNITY ASSETS	1,774,483	1,787,245	1,800,451
COMMUNITY EQUITY			
Retained Earnings Account	1,728,791	1,742,031	1,755,081
Cash Reserves	45,692	45,214	45,370
TOTAL COMMUNITY EQUITY	1,774,483	1,787,245	1,800,451



Redland City Council – Statement of Changes in Equity

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

	Retained Surplus (\$000s)	Asset Revaluation Reserve (\$000s)	Other Reserves (\$000s)	TOTAL (\$000s)
Budget 2013-2014				
Balance at 1 July 2013	1,171,920	540,498	47,156	1,759,574
Net result for Period	14,909			14,909
Transfers to Reserves	(13,639)		13,639	-
Transfers from Reserves	15,103		(15,103)	-
Asset Revaluation Adjustments	-	-	-	-
Balance as at 30 June 2014	1,188,293	540,498	45,692	1,774,483

	Retained Surplus (\$000s)	Asset Revaluation Reserve (\$000s)	Other Reserves (\$000s)	TOTAL (\$000s)
Budget 2014-2015				
Balance at 1 July 2014	1,188,293	540,498	45,692	1,774,483
Net result for Period	12,761			12,761
Transfers to Reserves	(7,223)		7,223	-
Transfers from Reserves	7,701		(7,701)	-
Asset Revaluation Adjustments	-	-	-	-
Balance as at 30 June 2015	1,201,532	540,498	45,214	1,787,245

	Retained Surplus (\$000s)	Asset Revaluation Reserve (\$000s)	Other Reserves (\$000s)	TOTAL (\$000s)
Budget 2015-2016				
Balance at 1 July 2015	1,201,532	540,498	45,214	1,787,245
Net result for Period	13,205			13,205
Transfers to Reserves	(7,404)		7,404	-
Transfers from Reserves	7,248		(7,248)	-
Asset Revaluation Adjustments	-	-	-	-
Balance as at 30 June 2016	1,214,581	540,498	45,370	1,800,451



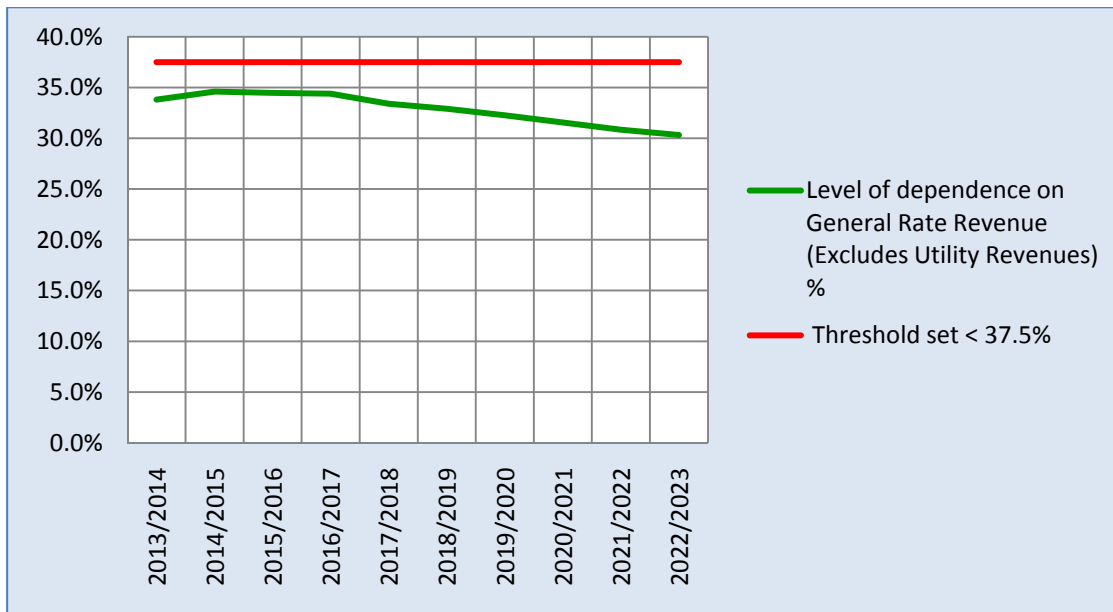
Redland City Council Statement of Comprehensive Income

	Budget Year 1 2013/14 \$000s	Estimate Year 2 2014/15 \$000s	Estimate Year 3 2015/16 \$000s
Recurrent revenue			
Rates	77,623	79,582	81,996
Levies and charges	116,519	119,894	125,080
Fees and charges	9,775	10,118	10,474
Interest received	4,104	4,175	3,723
Other income	3,681	3,515	3,558
Grants, subsidies and contributions	10,016	4,768	4,887
Total recurrent revenue	221,718	222,052	229,717
Capital revenue			
Grants, subsidies and contributions	9,157	7,992	7,269
Non-cash contributions	3,154	3,248	3,346
Increase/(decrease) in investment property	0	0	0
Total capital revenue	12,311	11,241	10,615
TOTAL REVENUE	234,029	233,293	240,333
Recurrent expenses			
Employee benefits	74,422	76,427	78,677
Materials and services	96,879	92,426	96,208
Finance costs	4,109	4,682	5,114
Other expenditure	293	299	305
Net internal costs	(1,096)	(1,118)	(1,141)
Depreciation and amortisation	46,794	48,812	49,676
Total recurrent expenses	221,401	221,527	228,840
Capital expenses			
Gain/(Loss) on disposal of non-current assets	(1,120)	996	1,713
Total capital expenses	(1,120)	996	1,713
TOTAL EXPENSES	220,281	222,523	230,553
NET RESULT	13,748	10,770	9,779
TOTAL COMPREHENSIVE INCOME	13,748	10,770	9,779

Redland City Council – Financial Stability Ratios

During the annual review of Council's Financial Strategy, Council has reviewed its Key Performance Indicators to ensure the ratios provide 'stretch' targets and that financial sustainability is maintained.

Level of Dependence on General Revenue (Excludes Utility revenues)

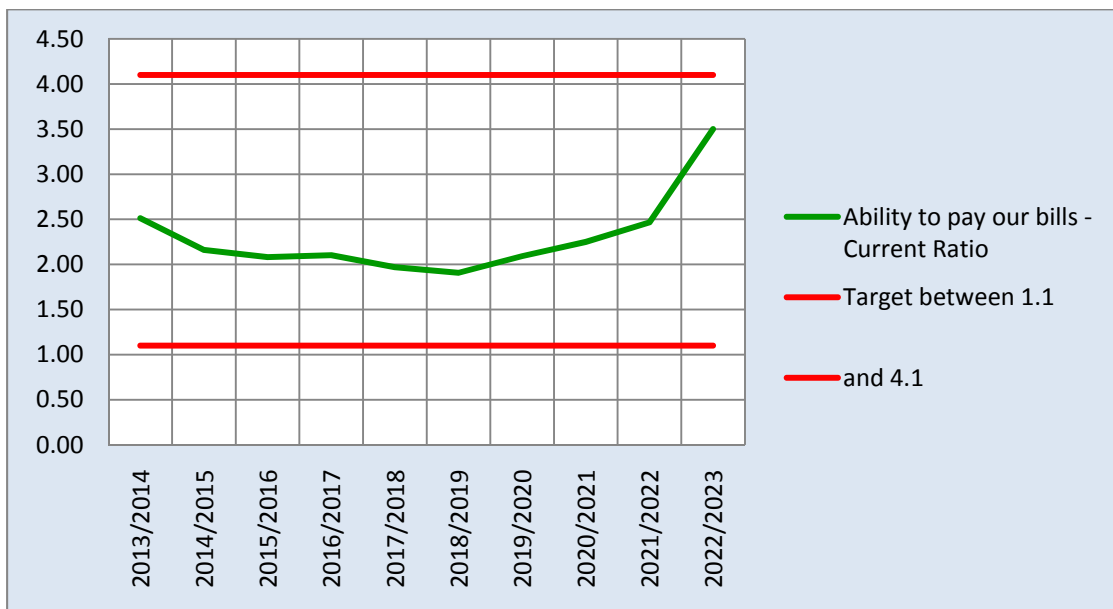


General Rates – Pensioner remissions / Total Operating Revenue – Gain on sale of Developed Land

Target of less than 37.5%

This ratio measures Redlands City Councils reliance on operating revenue from general rates.

Current Ratio - Ability to Pay our Bills

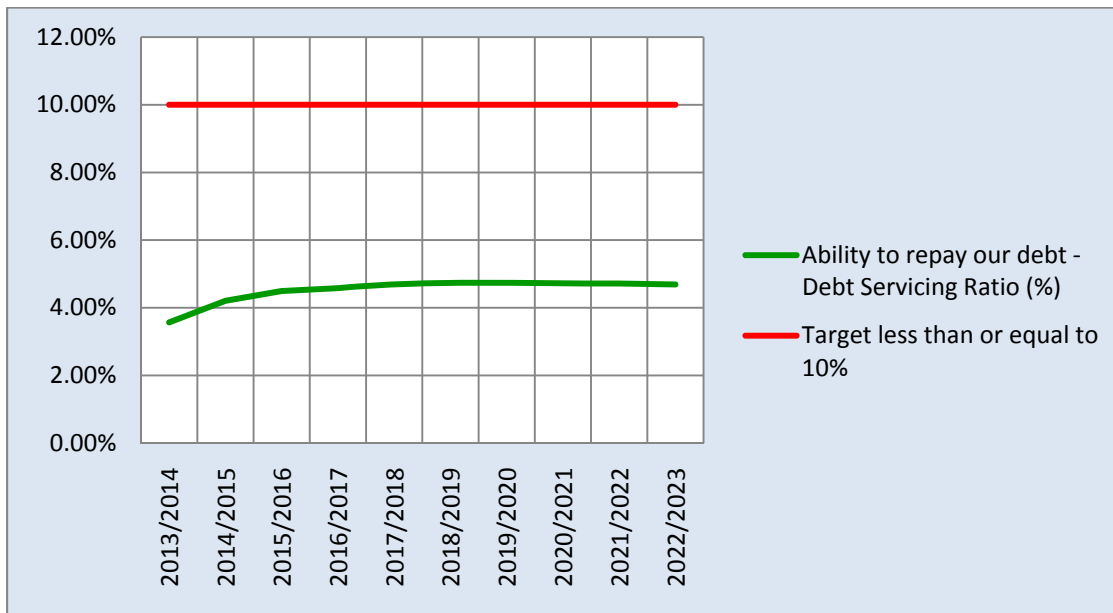


Current Assets / Current Liabilities

Target between 1.1 and 4.1

This measures the extent to which Council has liquid assets available to meet short term financial obligations.

Debt Service Ratio – The ability to repay our debt

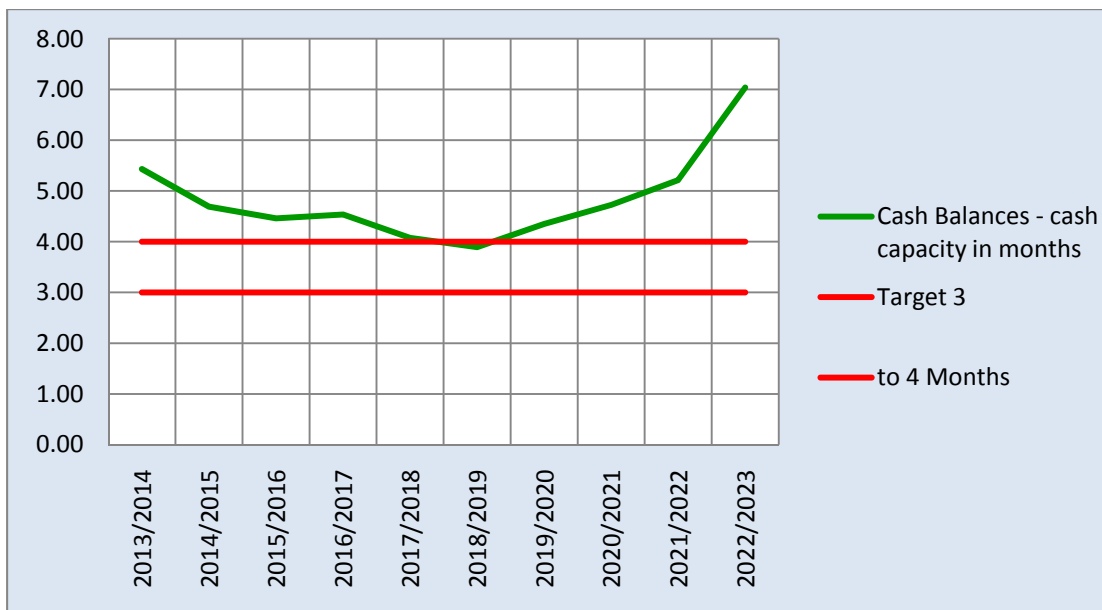


Interest expense + Loan Redemption / Total Operating Revenue – Gain on sale of Developed Land

Target of less than or equal to 10%

This indicates Redland City Council ability to meet current debt instalments with recurrent revenue.

Cash Capacity in Months

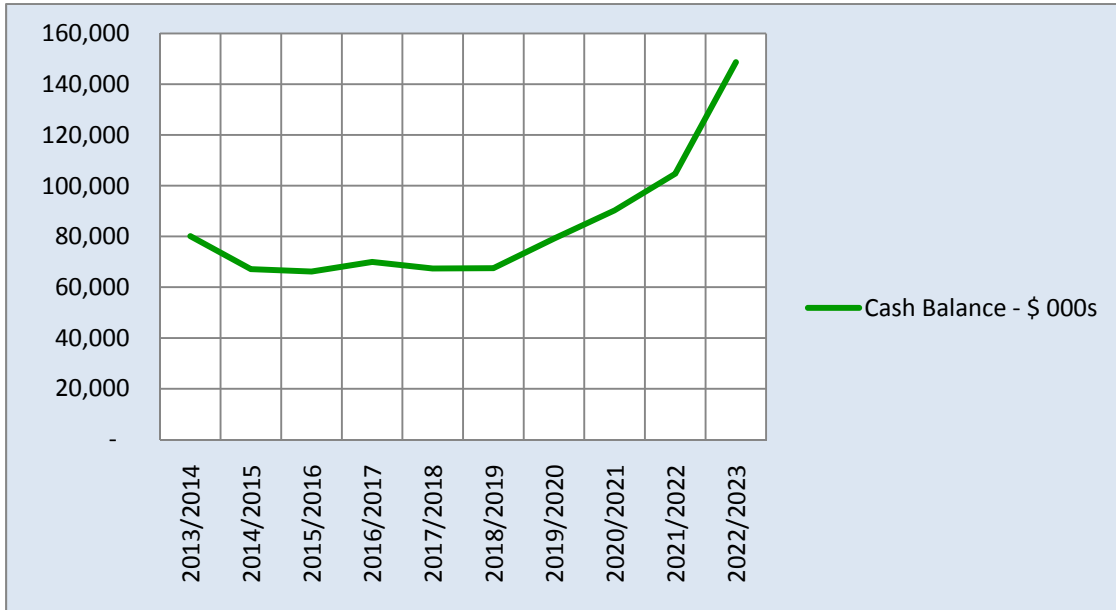


Cash held at Period End / [(Cash Operating Costs + Interest Expense)/ Period in Year]

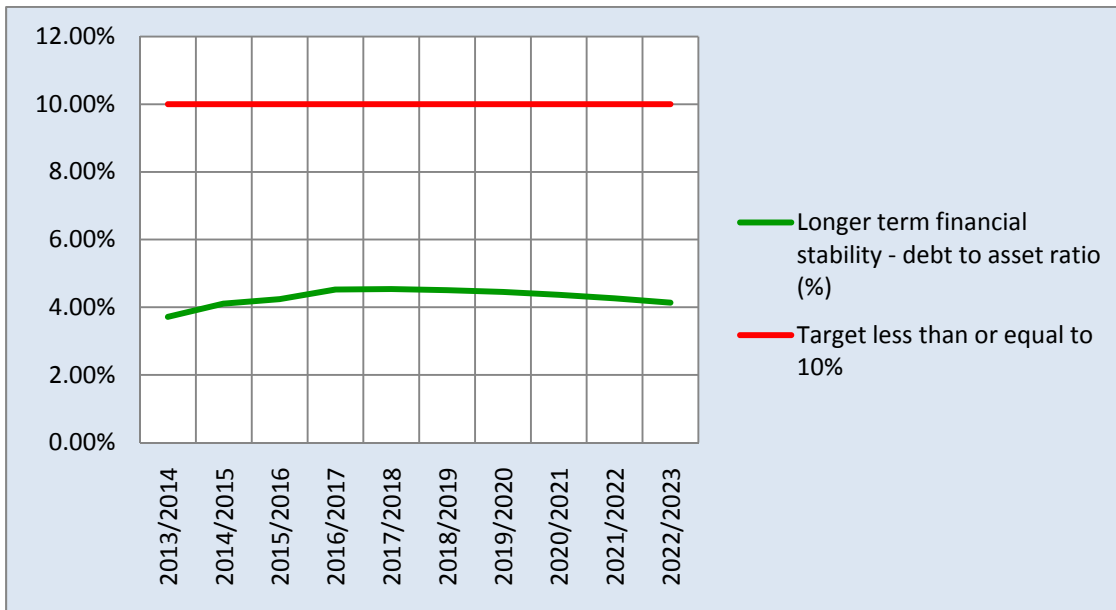
Target of 3 to 4 Months

This provides an indication as to the number of months 'cash held at period end' would cover for recurrent expenses.

Cash Balances - \$'000s



Debt to Asset Ratio

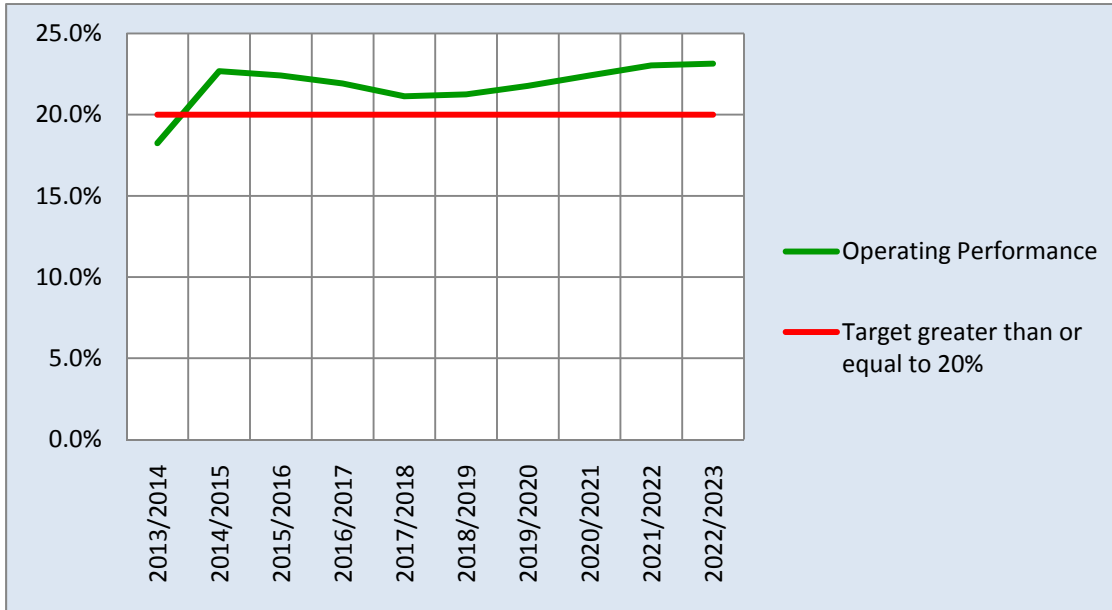


Current and Non-Current Loans / Total Assets

Target of less than or equal to 20%

This is total debt as a percentage of total assets, to see what percentage of long term debt could be covered by total assets.

Operating Performance



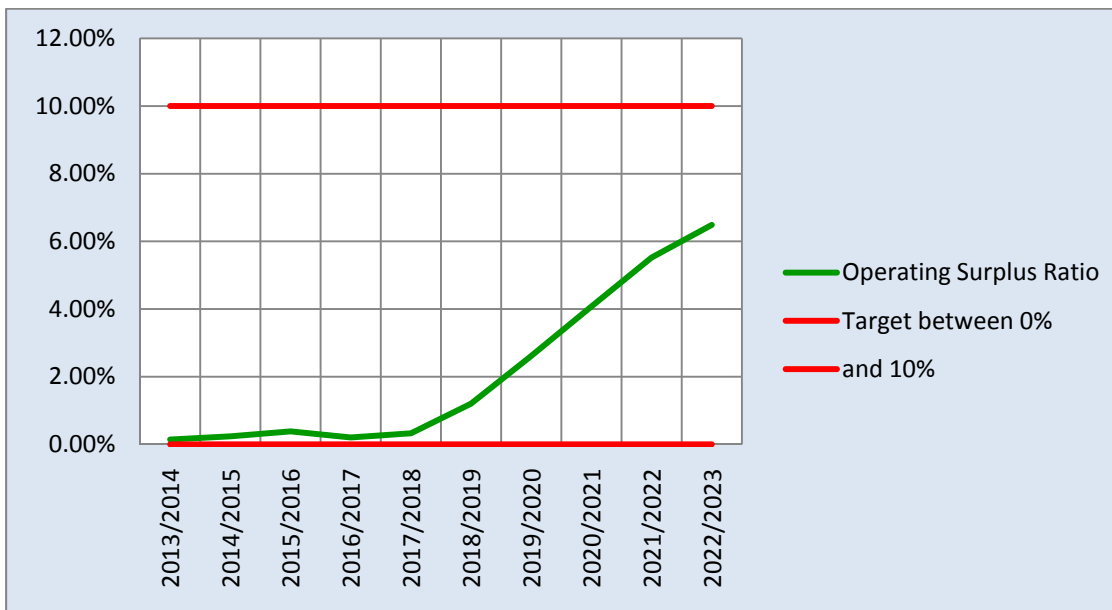
Net Cash from operations + Interest Revenue and expense / Cash Operating Revenue + Interest Revenue
Target Greater than or equal to 20%

This provides an indication of Redland City Council's cash flow capabilities.

******The Operating Performance result at 18.2% for the 2013/14 financial year is slightly unfavourable due to the use of provision from the Balance Sheet for closed landfill remediation expenditure that transferred under accounting treatment from Capital to Operational expenditure.

Redland City Council – Measures of Sustainability

Operating Surplus Ratio

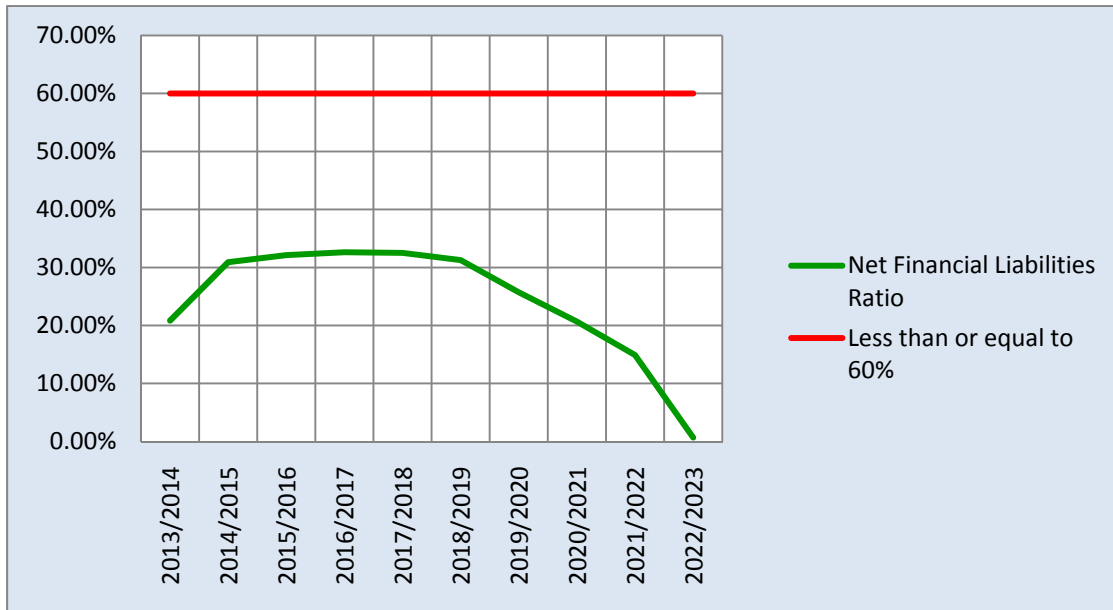


Net Operating Surplus / Total Operating Revenue

Target between 0% and 10%

This is an indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes.

Net Financial Liabilities Ratio

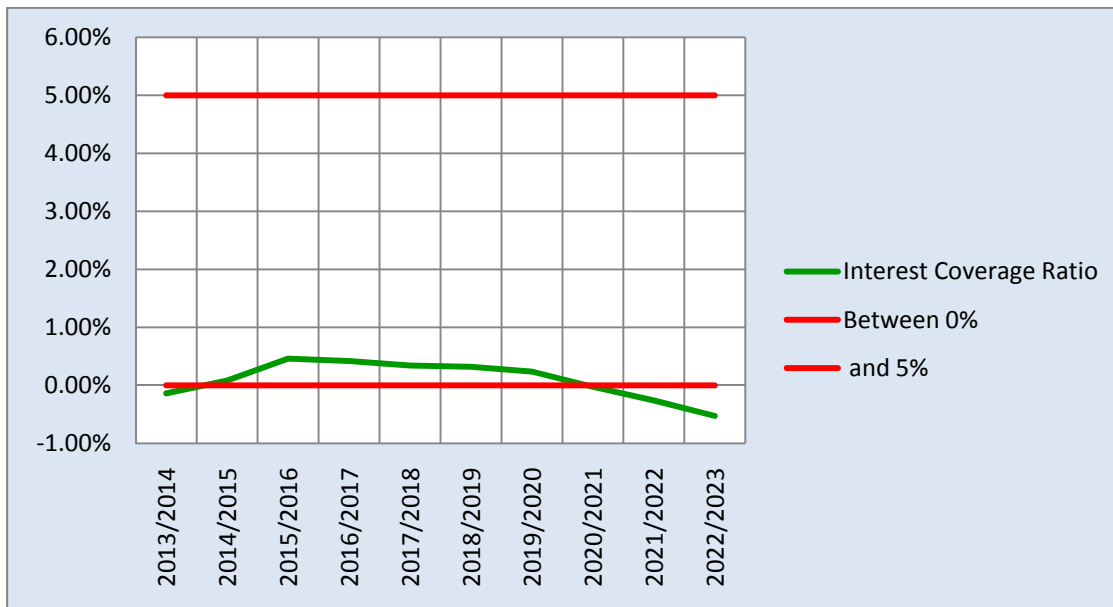


Total Liabilities – Current Assets / Total Operating Revenue

Target less than or equal to 60%

This is an indicator of the extent to which the net financial liabilities of Council can be serviced by operating revenues.

Interest Cover Ratio

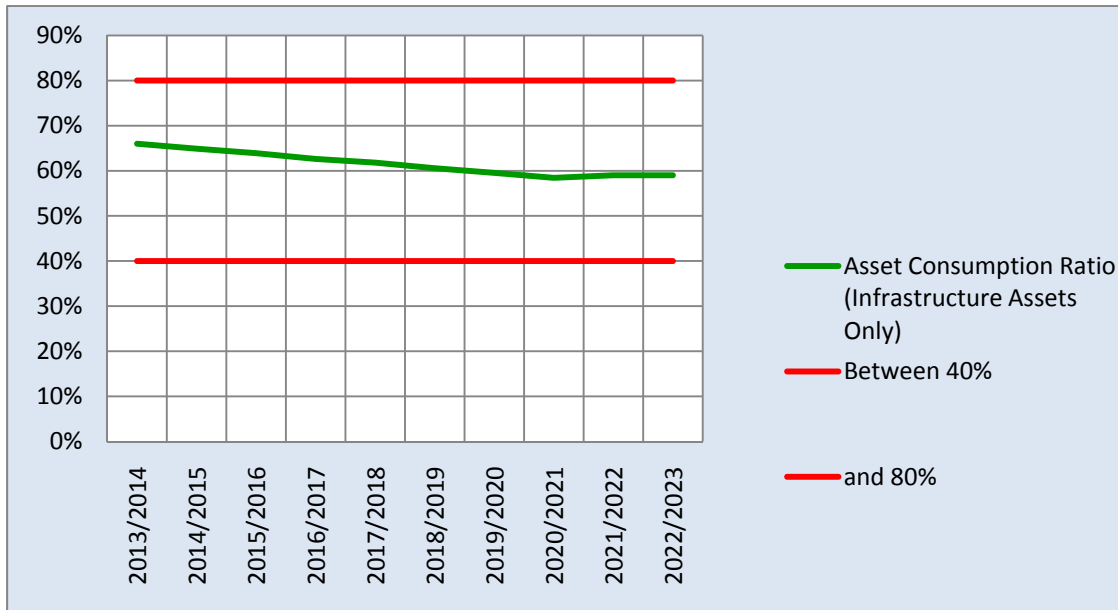


Net interest expense on Debt Service / Total Operating Revenue

Target between 0% and 5%

This ratio demonstrates the extent which operating revenues are being used to meet the financing charges.

Asset Consumption Ratio

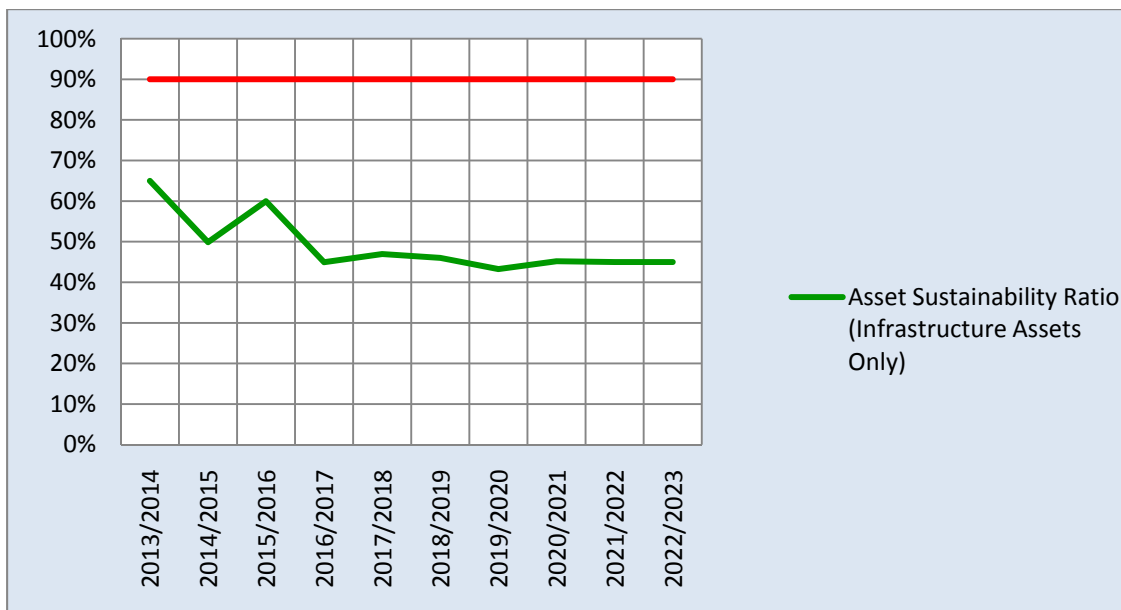


WDV of Infrastructure Assets / Gross Current Replacement Cost of Infrastructure Assets

Target between 40% and 80%

The average proportion of 'as new' value remaining in the infrastructure assets. This ratio seeks to highlight the aged condition of our stock physical assets.

Asset Sustainability Ratio



Capital Expenditure on the Replacement of Assets (renewals) / Depreciation Expense

Target greater than 90%

This ratio indicates whether council is renewing or replacing existing non-financial assets at the same rate that its overall stock of assets is wearing out.



Financial Stability Ratios and Measures of Sustainability Overview

Redland City Council	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Financial Stability Ratios (RCC)	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
Level of dependence on General Rate Revenue (Excludes Utility Revenues) %	33.8%	34.6%	34.5%	34.4%	33.4%	32.9%	32.3%	31.6%	30.9%	30.3%
Threshold set < 37.5%	37.50%	37.50%	37.50%	37.50%	37.50%	37.50%	37.50%	37.50%	37.50%	37.50%
Ability to pay our bills - Current Ratio	2.51	2.16	2.08	2.10	1.97	1.91	2.09	2.25	2.47	3.50
Target between 1.1 and 4.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1
Ability to repay our debt - Debt Servicing Ratio (%)	3.57%	4.20%	4.50%	4.58%	4.69%	4.74%	4.73%	4.73%	4.72%	4.69%
Target less than or equal to 10%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Cash Balance - \$ 000s	80,139	67,102	66,201	69,975	67,383	67,516	79,159	90,250	104,708	148,656
Cash Balances - cash capacity in months	5.43	4.69	4.46	4.54	4.07	3.89	4.35	4.72	5.21	7.04
Target 3 to 4 Months	3	3	3	3	3	3	3	3	3	3
Longer term financial stability - debt to asset ratio (%)	3.72%	4.11%	4.24%	4.52%	4.54%	4.50%	4.45%	4.37%	4.26%	4.14%
Target less than or equal to 10%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Operating Performance	18.2%	22.7%	22.4%	21.9%	21.1%	21.3%	21.8%	22.4%	23.0%	23.1%
Target greater than or equal to 20%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%
Operating Surplus/(Deficit) (\$000)	317	525	877	479	820	3,178	7,289	12,044	17,289	21,399
Redland City Council	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Measures of Sustainability	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
Operating Surplus Ratio	0.14%	0.24%	0.38%	0.20%	0.33%	1.20%	2.61%	4.07%	5.52%	6.48%
Target between 0% and 10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Net Financial Liabilities Ratio	20.84%	30.90%	32.12%	32.62%	32.50%	31.28%	25.71%	20.66%	14.87%	0.68%
Less than or equal to 60%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%
Interest Coverage Ratio	-0.14%	0.08%	0.46%	0.42%	0.34%	0.32%	0.24%	-0.03%	-0.26%	-0.53%
Between 0% and 5%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Asset Sustainability Ratio (Infrastructure Assets Only)	64.97%	49.87%	59.95%	44.96%	46.95%	46.03%	43.25%	45.20%	45.00%	45.00%
Greater than 90%	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%	90.00%
Asset Consumption Ratio (Infrastructure Assets Only)	66.00%	64.89%	63.90%	62.62%	61.81%	60.58%	59.55%	58.45%	59.00%	59.00%
Between 40% and 80%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%



SIGNIFICANT BUSINESS ACTIVITY FINANCIAL STATEMENTS

In accordance with Section 169 of the *Local Government Regulation 2012*, Council's budget must include the estimated costs for the local government's significant business activities carried on using a full cost pricing basis.

Redland Water Operating Statement

	Budget Year 1 2013/14 (\$)	Estimate Year 2 2014/15 (\$)	Estimate Year 3 2015/16 (\$)
Operating Revenue			
Rates and Utility Charges	89,457,898	91,777,000	94,132,000
Less: Discounts & Pensioner Remissions	0	0	0
Fees and Charges	168,942	169,000	169,000
Operating Grants and Subsidies	0	0	0
Operating Contributions and Donations	0	0	0
Interest External	200,000	200,000	200,000
Community Service Obligation	379,239	392,569	406,368
Other Revenue	1,029,089	1,049,671	1,070,664
Total Operating Revenue	91,235,168	93,588,240	95,978,032
Operating Expenditure			
Employee Costs	8,327,162	8,332,000	8,540,000
Goods and Services	31,834,939	35,281,000	38,620,000
Finance Costs Other	0	0	0
Other Expenditure	0	0	0
Net Internal costs	2,262,671	1,061,000	1,186,000
Total Operating Expenditure	42,424,772	44,674,000	48,346,000
Earnings before Interest, tax and depreciation (EBITD)	48,810,397	48,914,240	47,632,032
Interest expense	0	0	0
Internal Interest	21,681,000	21,681,000	21,681,000
Depreciation	16,894,763	17,861,000	18,236,000
Operating Surplus/(Deficit)	10,234,634	9,372,240	7,715,032
Income Tax	4,446,360	3,516,072	3,018,910
Dividend	5,388,868	2,631,126	1,761,092
Net Increase in Operating Capacity	399,406	3,225,042	2,935,031



Redland Water Capital Funding Statement

	Budget Year 1 2013/14 (\$)	Estimate Year 2 2014/15 (\$)	Estimate Year 3 2015/16 (\$)
<i>Proposed Sources of Capital Funding</i>			
Capital Contributions and Donations	2,348,302	2,348,000	2,348,000
Capital Grants and Subsidies	0	0	0
Proceeds on Disposal of Non Current Assets	0	0	0
Net Transfer (to)/from Constrained Capital Reserves	1,413,139	(2,348,000)	(2,348,000)
Non Cash Contributions	3,000,000	3,000,000	300,000
New Loans	0	0	0
Funding from Utility Revenue	6,805,802	127,089,836	14,417,297
Total Sources of Capital Funding	13,567,243	130,089,836	14,717,297
<i>Proposed Application of Capital Funds</i>			
Contributed Assets	3,000,000	3,000,000	3,000,000
Capitalised Goods & Services	10,347,400	127,089,836	11,717,297
Capitalised Employee Costs	219,843	0	0
Loan Redemption	0	0	0
Total Application of Capital Funds	13,567,243	130,089,836	14,717,297
<i>Other Budgeted Items</i>			
Transfer to Operating Reserve	0		0
Transfer from Operating Reserve	0		0
WDV of Assets Disposed	0		0
Tax and Dividends	(9,835,228)	(6,147,198)	(4,780,001)
Internal Capital Structure Financing	(21,681,000)	(21,681,000)	(21,681,000)

Redland Water Community Service Obligations

Job number	Job Name	Description of the nature of the CSO	Budget Year 1 2013- 2014 \$	Estimate Year 2 2014- 2015 \$	Estimate Year 3 2015- 2016 \$
52019	Water concession not for profit	Reduced charges for water for charities and not for profit organisations	97,869	101,309	104,870
53019	Wastewater concession not for profit	Reduced charges for wastewater for charities and not for profit organisations	281,370	291,260	301,498
			379,239	392,569	406,368

RedWaste Operating Statement

	Budget Year 1 2013/14 (\$)	Estimate Year 2 2014/15 (\$)	Estimate Year 3 2015/16 (\$)
Operating Revenue			
Rates and Utility Charges	18,453,004	19,101,627	19,773,049
Less: Discounts & Pensioner Remissions	0	0	0
Fees and Charges	434,115	449,374	465,169
Operating Grants and Subsidies	0	0	0
Operating Contributions and Donations	0	0	0
Interest External	135,000	205,057	239,231
Community Service Obligation	1,864,884	1,930,434	1,998,289
Other Revenue	820,014	820,014	820,014
Total Operating Revenue	21,707,016	22,506,506	23,295,752
Operating Expenditure			
Employee Costs	1,170,203	1,205,309	1,241,468
Goods and Services	17,012,522	17,874,800	18,192,554
Finance Costs Other	2,600	0	0
Other Expenditure	0	0	0
Net Internal costs	(1,466,438)	(1,467,309)	(1,521,769)
Total Operating Expenditure	16,718,887	17,612,800	17,912,253
Earnings before Interest, tax and depreciation (EBITD)	4,988,130	4,893,706	5,383,499
Interest expense	28,971	68,364	80,559
Internal Interest	341,751	367,268	395,760
Depreciation	530,045	543,472	565,895
Operating Surplus/(Deficit)	4,087,363	3,914,602	4,341,285
Income Tax	656,310	1,174,381	1,302,386
Dividend	765,696	1,370,111	1,519,450
Net Increase in Operating Capacity	2,665,357	1,370,111	1,519,450

Note the estimated budget figures shown for year 2 and year 3 may differ slightly when detailed budgets are prepared for each subsequent year (e.g. contract rates may change as contracts change or shifts in recyclables revenue).



RedWaste Capital Funding Statement

	Budget Year 1 2013/14 (\$)	Estimate Year 2 2014/15 (\$)	Estimate Year 3 2015/16 (\$)
<i>Proposed Sources of Capital Funding</i>			
Capital Contributions and Donations	0		
Capital Grants and Subsidies	0		
Proceeds on Disposal of Non Current Assets	0		
Net Transfer (to)from Constrained Capital Reserves	225,500	0	0
Non Cash Contributions	0		
New Loans	0	300,000	1,275,000
Funding from Utility Revenue	147,675	393,181	439,014
<i>Total Sources of Capital Funding</i>	373,175	693,181	1,714,014
<i>Proposed Application of Capital Funds</i>			
Contributed Assets	0		
Capitalised Goods & Services	298,000	618,105	1,619,248
Capitalised Employee Costs	0		
Loan Redemption	75,175	75,076	94,766
<i>Total Application of Capital Funds</i>	373,175	693,181	1,714,014
<i>Other Budgeted Items</i>			
Transfer to Operating Reserve	(960,785)	(1,370,111)	(1,519,450)
Transfer from Operating Reserve	0		
WDV of Assets Disposed	0		
Tax and Dividends	(1,422,006)	(2,544,491)	(2,821,835)
Internal Capital Structure Financing	(341,751)	(367,268)	(395,760)

Note the estimated budget figures shown for year 2 and year 3 may differ slightly when detailed budgets are prepared for each subsequent year (e.g. contract rates may change as contracts change or shifts in recyclables revenue).

RedWaste Community Service Obligations

Job number	Job Name	Description of the nature of the CSO	Budget Year 1 2013-2014 \$	Estimate Year 2 2014-2015 \$	Estimate Year 3 2015-2016 \$
55004	Clean Up Australia Day	Acceptance of Clean Up Australia Day waste at transfer stations, provision of bulk waste bins and waste disposal for cleanup sites.	1,800	1,863	1,929
55007	North Stradbroke Island Transfer Station	Acceptance of residential waste and commercial green waste at island transfer stations, including waste disposal and management costs.	509,426	527,332	545,868
55021/ 55022	Kerbside Recycling/Waste Collection	Subsidisation of collection costs for properties requiring manual collection to support the elderly or people with disabilities.	26,442	27,372	28,334
55064	Bulky Item Collection for HAS Clients	Exemption of fees for waste disposal to Home Assist Secure clients.	25,019	25,898	26,809
55081	Russell Island Transfer Station	Acceptance of residential waste and commercial green waste at island transfer stations, including waste disposal and management costs.	470,461	486,997	504,115
55082	Macleay Island Transfer Station	Acceptance of residential waste and commercial green waste at island transfer stations, including waste disposal and management costs.	381,465	394,873	408,753
55083	Lamb Island Transfer Station	Acceptance of residential waste at island transfer stations, including waste disposal and management costs.	150,482	155,771	161,247
55084	Karragarra Island Transfer Station	Acceptance of residential waste at island transfer stations, including waste disposal and management costs.	114,708	118,740	122,914
55085	Coochiemudlo Island Transfer Station	Acceptance of residential waste and commercial green waste at island transfer stations, including waste disposal and management costs.	185,081	191,587	198,321
			1,864,884	1,930,434	1,998,289

Note the estimated budget figures shown for year 2 and year 3 may differ slightly when detailed budgets are prepared for each subsequent year (e.g. contract rates may change as contracts change or shifts in recyclables revenue).

BUSINESS UNITS SUBJECT TO THE CODE OF COMPETITIVE CONDUCT

In accordance with Section 169 of the *Local Government Regulation 2012*, Council's budget must include the estimated costs for the local government's significant business activities carried on using a full cost pricing basis. Additionally, the estimated costs of activities of commercial business units and significant business activities should also be included.

Council has continuing business units subject to the code of competitive conduct in 2013/14: Redland Performing Arts Centre, Building Certification Services, Cemeteries and Redland Art Gallery. During the budget deliberations for 2013/14 financial year, Council determined to no longer classify Fleet and Plant Operations as a business activity subject to the code of competitive conduct as all transactions will be classified as internal. School Age Care and Caravan Parks were two activities that were handed back to be delivered by community organisations in the 2012/13 year.

Finally, Marine Transport Operations was determined to no longer be considered as a business activity subject to the code of competitive conduct for the 2013/14 financial year.

Redland Performing Arts Centre Operating Statement

	Budget Year 1 2013/14 (\$)	Estimate Year 2 2014/15 (\$)	Estimate Year 3 2015/16 (\$)
Revenue			
Operating Revenue	367,942	377,177	386,644
Internal Revenue	22,502	22,952	23,412
Interest Received	0	0	0
Community Service Obligation	116,075	118,397	120,765
Contribution from General Fund	1,601,994	1,631,951	1,662,701
Total Revenue	2,108,514	2,150,478	2,193,521
Expenditure			
Employee Costs	801,267	825,305	850,064
Materials & Services	660,417	673,625	687,098
Depreciation	410,947	410,947	410,947
Internal Expenditure	190,213	194,017	197,898
Other Full Cost Attribution	9,859	10,056	10,257
Competitive Neutrality Adjustments	35,810	36,526	37,257
Total Operating Expenditure	2,108,514	2,150,478	2,193,521
Operating Surplus/(Deficit)	0	0	0
Income Tax	0	0	0
Dividend	0	0	0
Net Increase in Operating Capacity	0	0	0
<u>Community Service Obligations:</u>			
Venue Hire Subsidy	33,983	34,663	35,356
Seniors' Concert Series Subsidy	11,200	11,424	11,652
Community Access	62,800	64,056	65,337
Marketing Services Subsidy	8,092	8,254	8,419
Total Community Service Obligations	116,075	118,397	120,765



Building Certification Services Operating Statement

	Budget Year 1 2013/14 (\$)	Estimate Year 2 2014/15 (\$)	Estimate Year 3 2015/16 (\$)
Revenue			
Operating Revenue	341,388	349,957	358,741
Internal Revenue	0	0	0
Interest Received	0	0	0
Community Service Obligation	53,280	54,346	55,433
Contribution from General Fund	368,551	380,122	392,060
Total Revenue	763,219	784,425	806,233
Expenditure			
Employee Costs	594,404	612,236	630,603
Materials & Services	21,289	21,715	22,149
Depreciation	117	117	117
Internal Expenditure	109,031	111,211	113,435
Other Full Cost Attribution	11,914	12,152	12,395
Competitive Neutrality Adjustments	26,464	26,993	27,533
Total Operating Expenditure	763,219	784,425	806,233
Operating Surplus/(Deficit)	0	0	0
Income Tax	0	0	0
Dividend	0	0	0
Net Increase in Operating Capacity	0	0	0
<u>Community Service Obligations:</u>			
Professional advice to Customers Service, Building application assessments, Domestic and Commercial Inspections	53,280	54,346	55,433
Total Community Service Obligations	53,280	54,346	55,433

Cemeteries Operating Statement

	Budget Year 1 2013/14 (\$)	Estimate Year 2 2014/15 (\$)	Estimate Year 3 2015/16 (\$)
Revenue			
Operating Revenue	310,000	317,781	325,757
Internal Revenue	0	0	0
Interest Received	24,000	24,480	24,970
Community Service Obligation	0	0	0
Contribution from General Fund	0		
Total Revenue	334,000	342,261	350,727
Expenditure			
Employee Costs	70,615	72,733	74,915
Materials & Services	153,315	156,382	159,509
Depreciation	7,156	7,156	7,156
Internal Expenditure	18,971	19,351	19,738
Other Full Cost Attribution	11,563	11,794	12,030
Competitive Neutrality Adjustments	3,144	3,207	3,271
Total Operating Expenditure	264,765	270,623	276,620
Operating Surplus/(Deficit)	69,235	71,638	74,107
Income Tax	20,771	21,491	22,232
Dividend	48,465	50,147	51,875
Net Increase in Operating Capacity	0	0	0
<u>Community Service Obligations:</u>			
Total Community Service Obligations	0	0	0

Redland Art Gallery Operating Statement

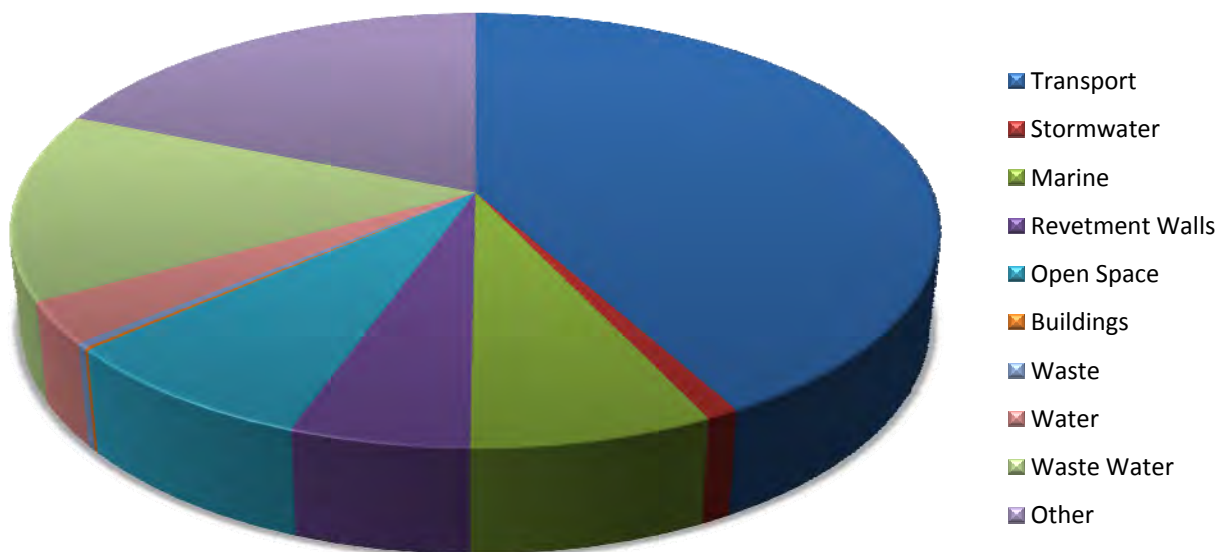
	Budget Year 1 2013/14 (\$)	Estimate Year 2 2014/15 (\$)	Estimate Year 3 2015/16 (\$)
Revenue			
Operating Revenue	5,000	5,126	5,254
Internal Revenue	0	0	0
Interest Received	0	0	0
Community Service Obligation	566,505	577,835	589,392
Contribution from General Fund	64,922	69,497	74,266
Total Revenue	636,426	652,457	668,911
Expenditure			
Employee Costs	342,634	352,913	363,500
Materials & Services	118,436	120,804	123,220
Depreciation	6,204	6,204	6,204
Internal Expenditure	131,842	134,478	137,168
Other Full Cost Attribution	22,018	22,458	22,908
Competitive Neutrality Adjustments	15,294	15,600	15,912
Total Operating Expenditure	636,426	652,457	668,911
Operating Surplus/(Deficit)	0	0	0
Income Tax	0	0	0
Dividend	0	0	0
Net Increase in Operating Capacity	0	0	0
<u>Community Service Obligations:</u>			
Incoming Touring Exhibitions	172,437	175,886	179,403
Community Access Exhibitions	158,161	161,324	164,551
RAG Collection Exhibitions	57,554	58,705	59,879
Community Workshops & Public Programs	93,187	95,050	96,951
Public Art / Art Collection	85,167	86,870	88,607
Total Community Service Obligations	566,505	577,835	589,392

CAPITAL EXPENDITURE 2013/14

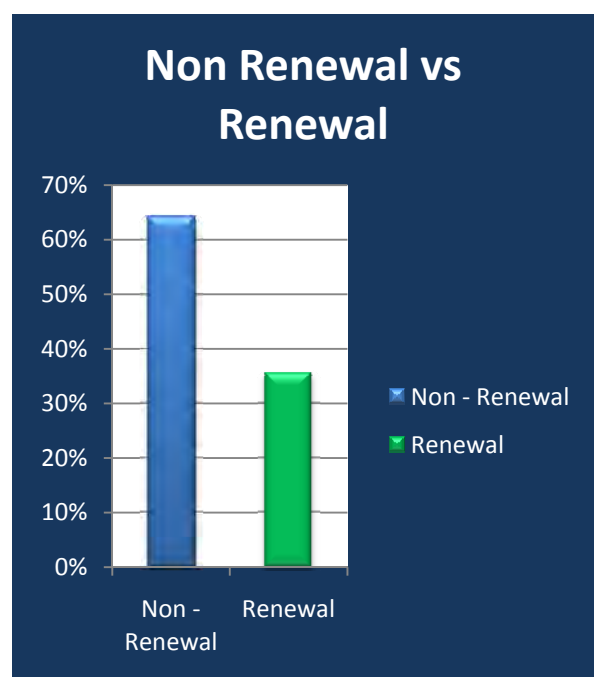
Total \$56.9M (excluding contributed assets)

Council adopted its latest ten year capital program on 19 June 2013. Slight amendments to the 2013/14 year have been made during the final stages of budget development to ensure sustainability and deliverability. As per previous years, financial and asset sustainability were the focus of the capital program, with Council considering renewal of existing assets more favourably than the purchase of new assets. New assets not only impact on capital expenditure but also bring associated whole of life operating and maintenance costs with them. Key factors in the construction of the capital expenditure program are deliverability and community desire. A total of \$56.9M has been planned for capital works in 2013/14.

Capital Expenditure - Asset Class



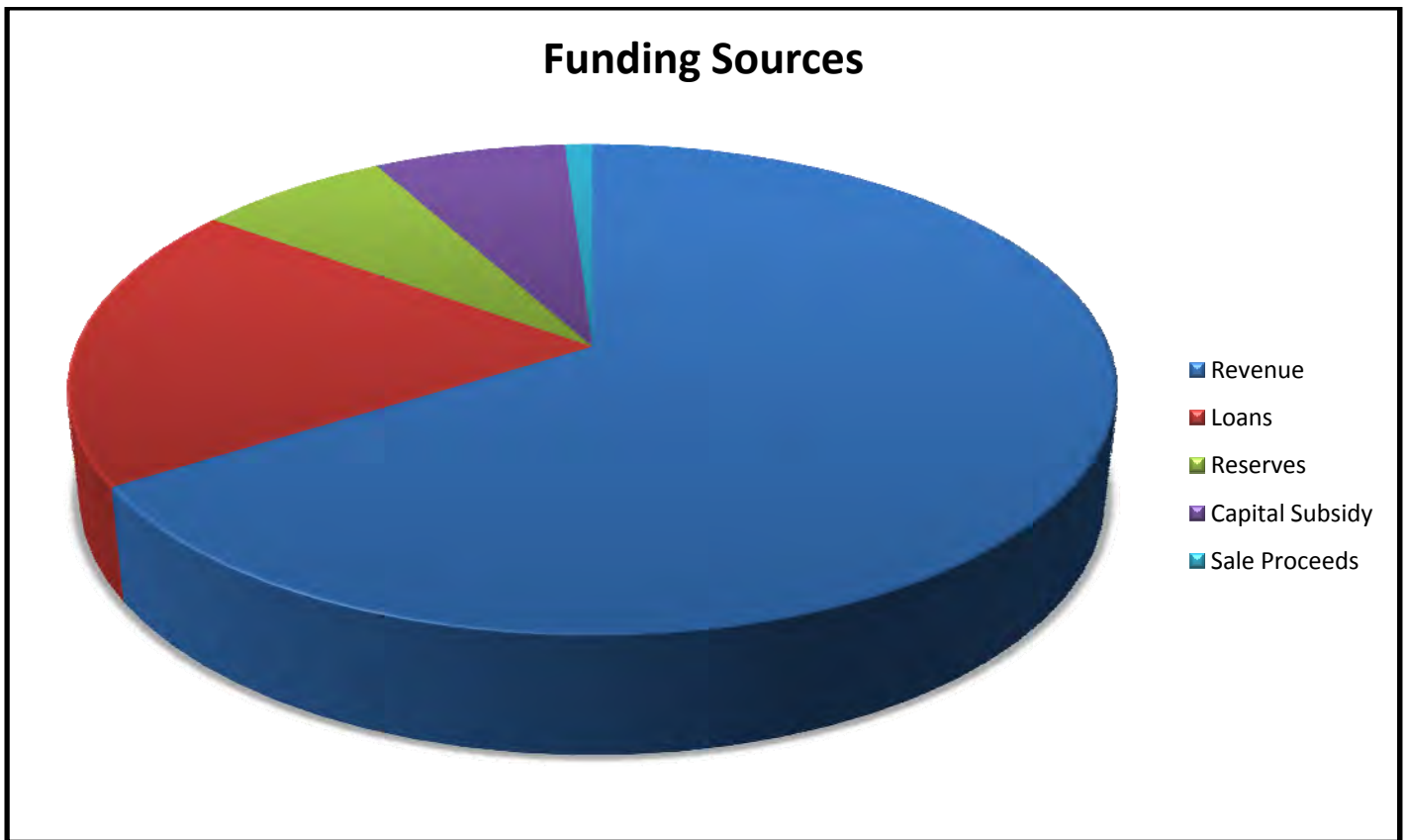
Capital Expenditure	2013/14 \$ ('000)
Transport	23,878
Stormwater	583
Marine	4,242
Revetment Walls	3,185
Open Space	3,996
Buildings	92
Waste	225
Water	1,841
Waste Water	8,380
Other	10,478



CAPITAL EXPENDITURE FUNDING SOURCES 2013/14

Total \$56.9M (excluding contributed assets)

The sources of Capital Expenditure funding are shown below:



Source of Funding	2013/14 %
Revenue	66
Loans	19
Subsidy	7
Reserves	7
Sale Proceeds	1

INVESTMENT POLICY

Head of Power

Section 191 of the *Local Government Regulation 2012* states a Local Government must prepare an investment policy each financial year. Council must also consider the *Statutory Bodies Financial Arrangements (SBFA) Act 1982 (Qld)*.

Policy Objective

To maximise earnings from authorised financial investments of surplus funds after assessing counter party, market and minimising risks in accordance with the adopted Financial Strategy.

Policy Statement

1. Council's philosophy for investments is to protect the capital value of investments with the goal of maximising returns through an active investment strategy within this overall risk philosophy.
2. Council is committed to achieving this goal by:
 - Investing only in investments as authorised under current legislation;
 - Investing only with approved institutions;
 - Investing to facilitate diversification and minimise portfolio risk;
 - Investing to protect capital value of investments;
 - Investing to facilitate working capital requirements;
 - Maintaining documentary evidence of investments; and
 - No more than 30% of Council's investments will be held with one financial institution, or one fund manager for investments outside of the Queensland Treasury Corporation (QTC) or the Queensland Investment Corporation (QIC) cash funds or Bond Mutual Funds.
3. Council will follow a more active investments management strategy over the next ten financial years in order to maximise the returns generated from investing cash balances.
4. Council's investment objectives are to exceed the benchmark of the United Bank of Switzerland (UBS) Bank Bill Index.

DEBT POLICY

Head of Power

Section 192 of the *Local Government Regulation 2012* requires a Local Government to annually prepare a Debt Policy. Council's borrowing activities continue to be governed by the *Statutory Bodies Financial Arrangements Act 1982 (Qld)*.

Policy Objective

The objective of this policy is to ensure the sound management of Council's existing and future debt in accordance with the adopted Financial Strategy.

Policy Statement

1. Long-term borrowings (between 2 and 20 years) will only be used to finance capital works that will provide services now, and into the future. No long-term borrowings will be used to finance recurrent expenditure and the operational activities of the Council;
2. When seeking funding for capital works, Council will, whenever possible, use its existing cash reserves. The use of any existing cash reserves will be subject to maintaining all relevant financial ratios and measures of sustainability within adopted Financial Strategy targets.
3. Long-term 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 Financial Strategy targets;
4. Long-term borrowings will be aligned to specific projects and/or asset classes rather than being pooled to ensure transparency and accountability is maintained. Borrowings will be nominated through the priority needs of the capital programme and will be determined through the normal budgetary and approval process of Council.
5. For significant projects (more than \$1 million) long-term borrowings can be drawn down during the construction phase and interest will be capitalised until financial completion of the project.
6. Existing debt will be repaid to the Queensland Treasury Corporation (QTC) Debt Pool on a quarterly basis in accordance with the weighted term of the loans;
7. 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;
8. If sufficient cash resources are available then Council may further consider repaying quarterly instalment(s) in advance;
9. Council will continue to review its debt and seek to repay or restructure its debt to ensure repayment in the shortest possible time or reduction in interest payments subject to overall budgetary constraints
10. New loans will be taken up only if the subsequent increase in debt servicing payments allows the total debt servicing ratio to remain with Financial Strategy targets.
11. The term of new loans will be a maximum of twenty years for Water, Waste and General requirements. The debt term shall not exceed the finite life of the related asset.

Proposed Borrowings

Current planning by Council is to attribute long-term borrowings for the period of the Financial Strategy to the following areas:

- **Risk Management** - Council is committed to the management of risk so it is important that management policies, procedures and practices are in place to minimise Council's exposure to risk. Potential risk can be identified, and/or opportunities associated with Council's long-term financial planning, by using risk assessment methodology, to quantify the level of risk, before deciding which

option to adopt to begin to implement appropriate mitigation, and/or funding options, to manage the risk.

- **Asset Management** – The *Local Government Regulation 2012* requires Councils to effectively plan and manage their infrastructure assets, focusing particularly on ensuring that a full renewals programme is in place over the long-term planning cycle. This will require Redland City Council to support a realignment of capital spending prioritisation towards renewal activities, rather than expansion of capital infrastructure, which may require Council to seek additional long-term borrowings in order to fund capital expenditure on new, upgrade and expansion activities.
- **Inter-Generational Projects** – spreading the cost of these projects over a long term will minimise the revenue impact on the community, as well as addressing the need of providing for infrastructure development immediately to meet expected future demographic needs. Council may need to increase existing debt levels through additional long-term borrowings to fund these projects.

Schedule of ten year forecasted Redland City Council debt 2013-2023

	Proposed Year 1 2013/14 \$000s	Estimate Year 2 2014/15 \$000s	Estimate Year 3 2015/16 \$000s	Estimate Year 4 2016/17 \$000s	Estimate Year 5 2017/18 \$000s	Estimate Year 6 2018/19 \$000s	Estimate Year 7 2019/20 \$000s	Estimate Year 8 2020/21 \$000s	Estimate Year 9 2021/22 \$000s	Estimate Year 10 2022/23 \$000s
Opening Balance	64,800	71,263	79,636	82,970	89,369	90,238	90,322	90,118	89,517	88,456
New Loans	10,581	13,349	8,879	12,348	7,497	7,500	8,000	8,500	9,000	9,500
Interest	3,798	4,360	4,782	4,911	5,175	5,114	5,006	4,875	4,717	4,532
Redemption	4,118	4,976	5,545	5,949	6,628	7,416	8,204	9,101	10,061	10,945
Closing Balance	71,263	79,636	82,970	89,369	90,238	90,322	90,118	89,517	88,456	87,011

CORPORATE PROCUREMENT POLICY

Head of Power

Section 198 of the *Local Government Regulation 2012* requires a Local Government to adopt a procurement policy.

This policy also supports compliance with the *Trade Practices Act 1974* and *Council's Code of Conduct (POL-0716)* together with Council's Corporate Plan vision outcome, to develop its procurement practices to increase value for money within an effective governance framework.

Policy Objective

To assist Council to meet or exceed local and State Government legislative requirement for the sustainable supply of goods and services; or the carrying out of work; or the disposal of assets in consideration of whole-of-life cost.

Policy Statement

1. When Council enters into a contract it must have regard to the **Sound Contracting Principles** which are contained in s106 of the *Local Government Act 2009* as:
 - Value for money; and
 - Open and effective competition; and
 - The development of competitive local business and industry; and
 - Environmental protection; and
 - Ethical behaviour and fair dealing.
2. For all Council's corporate procurement activities, Council shall follow the Default Contracting Procedures in accordance with the *Local Government Regulation 2012*, Part 3, s223 to s236 unless Council resolves to adopt a **strategic approach as per Division 3, Part 2 s217**, except where the contract is for the disposal of land.
3. Council, its business units and its employee's are committed to:
 - Publishing the details of all contracts of \$200,000 or more on its website and relevant details of the contract in a conspicuous place in the local government's public office in accordance with the *Local Government Regulation 2012*, Part 4, s237 (1).
 - Facilitating the ethical procurement of goods and services for Council in the most efficient and cost effective manner;
 - Ensuring that all procurement activities are undertaken in accordance with and within all legal, statutory and internal budgetary obligations;
 - Ensuring that all areas of Council provide details of all significant procurement and disposal activities via the annual and quarterly budget processes to better inform organisational procurement and contracting decision-making;
 - Conducting all authorised and delegated procurement activities (including negotiation) in a professional manner and ensures all Council officers have a clear understanding of their responsibilities and authority levels;
 - Providing ongoing procurement and contract training for all relevant staff prior to them exercising either a procurement and/or financial delegation that commits Council to a contract for the provision of goods and services;
 - Ensuring the enhancement of local business by inviting local businesses to supply quotations and bid for tenders;

- To incorporate more focus on local businesses within the Redland City boundaries, the implementation of Primary and Secondary Contractor Status will be a main consideration while evaluating tender submissions;

Primary Contractor Status – All contractors who have their actual place of business within the boundaries of Redland City Council will be given primary status (not a PO Box number);

Secondary Contractor Status – All contractors who have their actual place of business outside of the boundaries of Redland City Council will be given Secondary status;

Therefore, when determining the purchase source of the goods and/or services, the approved contractor who achieves primary status will be given first preference of supply;

- Supporting environmental purchasing guidelines to ensure that environmentally friendly products are purchased wherever practicable;
- Consideration and support of **Corporate Social Responsibility** (CSR) opportunities that enhance Councils ongoing sustainability. This may include but not necessarily limited to:
 - Identification of opportunities to undertake “**Social Procurement**” with Council resolved and approved providers for particular commodities or services;
 - Engagement of a **Social Enterprise** to deliver goods and/or services on behalf of Council under a formal contract arrangement as resolved by Council directly or by delegation;
 - Consideration of the use of “fair trade” or equivalent commodities in the place of non-fair trade or equivalent commodities;
 - Consideration of applying (where applicable and practicable) a “local preference” policy in accordance with the “Sound Contracting Principles detailed under s106 (3) (c) of the *Local Government Act 2009*, expressly “*the development of competitive local business and industry*”.

ENTERPRISE ASSET MANAGEMENT POLICY

Head of Power

Section 104 of the *Local Government Act 2009* and Section 167 of the *Local Government Regulation 2012* requires the production of a long-term asset management plan.

This policy also supports Council's Corporate Plan 2010-2015, Objective 9.6 *"Implement long term asset management planning that supports innovation and sustainability of service delivery, taking into account the community's aspirations and capacity to pay for desired service levels"*.

Policy Objective

To manage the assets of the Redland City Council on behalf of the community to deliver services in the most effective and sustainable way.

Policy Statement

1. Council recognises that the use of sound asset and services management practices will significantly assist in achieving its corporate vision of *"Enhancing community spirit, lifestyle and the natural environment"* and its mission *"To be a sustainable and effective organisation with clever and caring people"*.
2. Redland City Council is therefore committed to implementing and advancing all aspects of Enterprise Asset and Services Management to the overall advantage of the organisation, the community and other relevant stakeholders. Council is committed to putting in place mechanisms that support:
 - Providing relevant information on all assets, to support and enhance planning and decision-making;
 - Improved management of high-risk assets such as playgrounds and footpaths with a corresponding reduction in liability-related incidents;
 - Effective coordination of Council's planning, long-term budgeting and general operations and activities;
 - Enhanced delivery of services directed towards greater community benefit and utilisation of Council's limited resources;
 - Better understanding of Council's financial and legal statutory obligations and liabilities;
3. Enterprise Asset and Services Management will assist in planning for reduced or delayed demand for new assets through better understanding of asset performance and the practical application of service planning and demand management techniques.
4. Council is committed to:
 - Effectively developing sound Enterprise Asset and Services Management practices, and in so doing Council acknowledges that the process is a corporate and not a technical responsibility. As such, Council has adopted the following framework for successful policy implementation:
 - Sufficient resources will be made available to allow efficient, safe and secure management of all assets under Council's control within approved Financial Strategy parameters;
 - Council's Executive Leadership Group has the overall responsibility for developing and implementing effective asset management systems, plans, processes and procedures;

- Council officers with management or supervisory responsibilities will be considered accountable for the effective management and performance of assets and services within their respective areas of responsibility;
 - Council is committed to educating all staff on the relevance and application of sound asset and services management practices and actively encourages the integration of these practices into all day-to-day operations;
 - Appropriate asset information systems will be developed and maintained for the purposes of monitoring overall asset performance, risk related incidents, relevant costs and regulatory reporting requirements. Systems will be periodically reviewed with consideration to any functional limitations, the application of improved technologies and any potential strategic or operational risks;
 - Levels of Service will be developed and set in consultation with the community while clearly considering the ongoing cost of service provision and using the community planning process and other suitable consultation mechanisms;
 - Asset and Service Management Plans are to be developed for all major asset groups. Plans are to be linked to, and support, other corporate planning and reporting processes. The following details will be included in each plan:
 - Details of the specific asset group (e.g. roads, water, buildings);
 - Linkages to other corporate plans and strategies;
 - Broad asset lifecycle management strategies;
 - Current and desired “levels of service”;
 - Risk management and mitigation;
 - Consideration of “non-asset” service solutions;
 - Financial summary including maintenance and operational costs and capital expenditures relating to potential renewal, upgrade or new works ;
 - Relevant performance indicators;
 - Improvement strategies.
 - Assets and related management operations will be periodically re-evaluated to determine the most cost effective and appropriate service delivery solutions, thoroughly considering “total lifecycle costs” and all relevant matters surrounding long-term sustainability and intergenerational equity. Any changes in strategy are then to be reflected in updated Asset Management Plans and Long-term Financial Plans.
5. It is understood that the consistent application of the above responsibilities, principles and practices will support Council in the delivery of appropriate and cost effective services and the practical achievement of our corporate plan objectives.

REVENUE POLICY

Head of Power

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

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

Policy Objective

The generation of an appropriate level of revenue to support the delivery of Community Plan goals is an essential element of Council's 10 Year Financial Strategy. By articulating its aspirations, the community has stated what it wants to see in terms of the future development of the City. The Revenue Policy articulates how these aspirations will be funded.

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

- The making and levying of rates and charges;
- Recovery of overdue rates and charges;
- Exercising of concession powers in relation to rates and charges;
- Community Service Obligations;
- Application of user pays models;
- Revenue from commercial activities;
- Revenue from other external sources; and
- Setting cost-recovery fees.

Policy Statement

Council will be guided by the following principles:

Accountability — Council will be accountable to the providers of funds to ensure those funds are applied efficiently and effectively to satisfy the objective for which the funds were raised.

Transparency — Council will be transparent in its revenue raising activities and will endeavour to use systems and practices able to be understood by the community.

Representation — Council will act in the interests of the whole community in making decisions about rates and charges.

Sustainable financial management — Council will ensure it manages revenue diligently and that the application of funds is founded on sustainable strategic objectives which result in timely and optimal investment in identified priorities.

Fairness — While the rating legislation requires Council to use property valuations as the basis for raising rate revenue, Council will try to limit extreme implications for upper and lower valued properties by applying a minimum general rate and by applying a rate convergence model (banding) where applicable. For those properties that can never be developed, Council will also attempt to limit the rates obligation.

Differentiation of categories — Council will apply different rates to various categories of property that will reflect the particular circumstances of the categories and Council's policy objectives related to those categories.

Special needs and user pays — Council will draw from various revenue sources to fund special needs including (but not necessarily limited to):

- separate rates or charges for special community programmes;
- special rates or charges for recovery of costs from beneficiaries;
- utility charges for specific services based generally on usage;
- statutory fees and charges in accordance with legislation, regulation or local laws;
- commercial fees and charges where users can clearly be identified.

Social conscience — Council will apply a range of concessions (e.g. for pensioners and institutions) and will accommodate special circumstances where hardship can be demonstrated.

Making and Levying of General Rates and Charges

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.

Rating legislation requires the general rate to be calculated on the Value of the land, however Council recognises that various segments of the community impact on and use services, activities, and facilities differently.

When determining the differential rating categories the ongoing changes to community characteristics will be considered along with revaluations which can have a significant impact on properties.

Council has a commitment to limiting the rates burden on higher valued properties by applying a convergence model in differential rating categories banded by valuation.

Where it is appropriate, Council will utilise separate and special charges to programmes that benefit the whole community equally or benefit specific groups within the community respectively.

In levying rates, Council will schedule the issue of rate notices quarterly.

Recovery of Overdue Rates and Charges

Council will continue to provide flexibility to rate payers and debtors suffering demonstrated financial difficulty in 2013/2014 by entering into short to long term arrangements.

Interest will be charged on rates and charges outstanding past the due date unless a mutually agreed arrangement is in place and is honoured. If an arrangement defaults, it will be cancelled and interest charged.

Cost effective processes will be applied in the recovery of overdue rates and charges.

Exercise of Concession Powers in Relation to Rates and Charges

Chapter 4, Part 10 of the *Local Government Regulation 2012* provides Council with the powers to grant concessions to individuals and classes of land owners. Council has determined that pensioners (owner occupiers) as defined by the *Local Government Regulation 2012* are entitled to receive concessions on rates and various other services that Council provides to the community. Other charitable organisations, community groups, sporting associations and independent schools may also be entitled to concessions.

Pursuant to section 120 of the *Local Government Regulation 2012* 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 City as a whole.

Community Service Obligations

In accordance with Corporate Policy-2658 *Community Service Obligation Policy* Council may subsidise the operations of commercialised business units or activities in order to achieve social, economic, environmental or other objectives associated with, or incidental to, the delivery of services by those business units or activities.

Council may charge for such activities at a rate less than the full cost price of a service. The difference between the full cost price and the actual charge will be treated as a Community Service Obligation (CSO). CSOs must be transparent, fully costed, and funded. Each CSO will be funded from an identified budget.

Council will continue to support existing community service obligations for Water and Wastewater charges provided for under:

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

These community service obligations will be reviewed regularly to ensure they continue to form part of Council's strategic objectives.

In addition Council will provide the following Water Charge Remission Policies:

- POL-2592 Water Charge Remission Policy for Concealed Leaks
- POL-0027 Water Charge Remissions for Home Dialysis Machine Users

Application of User Pays Models

Council supports the principle that there is an increased focus on user pays models and that these will be developed where they are considered appropriate and in accordance with policy.

Council has adopted the policy of a conservative approach to increases in fees and charges with a view to minimising excessive impacts on user pays groups. There is also need to consider Community Service Obligations (CSOs) when considering this principle.

Revenue from Commercial Activities

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

In doing this the following principles will be considered:

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

Revenue from Other External Sources

Where possible, Council will seek to supplement revenue through application for external grants and subsidies. Every opportunity will be taken to maximise revenue in support of capital and operational spending. External funding, however, must be strategically targeted and in alignment with community and corporate objectives.

Cost-recovery fees

Section 97 of the *Local Government Act 2009* allows Council to set cost-recovery fees.

The Council recognises the validity of fully imposing the user pays principle for its cost-recovery fees, unless the imposition of the fee is contrary to its express social, economic, environmental and other corporate goals (such as, for example, the community service obligations outlined above) . This is considered to be the most equitable and effective revenue approach, and is founded on the basis that the City's revenue base cannot subsidise the specific users or clients of Council's regulatory products and services.

However, in setting its cost-recovery fees, Council will be mindful of the requirement that such a fee must not be more than the cost to Council of providing the service or taking the action to which the fee applies.

Reserves

Reserves are funded as follows:

- Special Projects Reserve – funded through a combination of general revenue & specific income, i.e.
 - Income from Weinam Creek car parking & mooring fees
 - General revenue put aside for various projects, i.e. Workcover
- Special Capital Projects Reserve – funded through the general revenue
- Cleansing Reserve – funded through general revenue received from operating the Waste Business Unit
- Constrained Works Capital Reserve – funded by a combination of developers cash contributions and unexpended capital grants & contributions.
- Constrained Works Recurrent Reserve – funded through unexpended operating grants & contributions
- Separate Charge Reserve – funded by the Environment levies
- Special Charge Reserve – Other – funded by the Rural Fire levy
- Special Charge Reserve – Canals – funded by the Canals & Lake levies

The amount of each reserve will be kept at a level necessary to accommodate the activities funded by each reserve.

Infrastructure Charges

Infrastructure charges for new developments are currently regulated by the State Government and are subject to annual change. The breakup of the charge is as follows:

- | | |
|------------------------|-------|
| • Stormwater | 5.6% |
| • Roads | 17.2% |
| • Cycleway | 6.9% |
| • Parks | 37.0% |
| • Community | 2.3% |
| • Water and Wastewater | 31% |

Infrastructure charges for a new development will fund approximately 50-60% of the trunk infrastructure and 100% of non-trunk infrastructure (i.e. residential streets, drainage etc).

LONG TERM FINANCIAL FORECAST

As per s169 of the *Local Government Regulation 2012*, Council is required to display a long term financial forecast that covers a period of at least 10 years. The forecast includes Council's Income, Expenditure and the value of Councils Assets, Liabilities and Community Equity. Year 1 of the forecast depicts the adopted budget for financial year 2013/14. From year 2 to year 10 of the forecast, values have been derived from Councils long-term Financial Strategy that works towards balancing the increase in revenue from the community to fund the replacement and renewal of assets.

	Year 1 Budget 2013/14 (000) \$	Year 2 Forecast 2014/15 (000) \$	Year 3 Forecast 2015/16 (000) \$	Year 4 Forecast 2016/17 (000) \$	Year 5 Forecast 2017/18 (000) \$	Year 6 Forecast 2018/19 (000) \$	Year 7 Forecast 2019/20 (000) \$	Year 8 Forecast 2020/21 (000) \$	Year 9 Forecast 2021/22 (000) \$	Year 10 Forecast 2022/23 (000) \$
Income	221,718	222,052	229,717	237,139	251,695	264,378	279,222	295,663	313,230	330,001
Expenditure	221,401	221,527	228,840	236,660	250,875	261,200	271,933	283,619	295,940	308,602
Assets	1,917,714	1,939,945	1,957,505	1,976,386	1,988,952	2,005,718	2,023,958	2,048,807	2,074,255	2,103,646
Liabilities	143,231	152,701	157,055	164,508	166,458	167,650	168,581	169,144	169,276	169,054
Equity	1,774,483	1,787,245	1,800,451	1,811,877	1,822,494	1,838,069	1,855,377	1,879,663	1,904,979	1,934,592

REVENUE STATEMENT 2013 / 2014

Differential General Rates

Redland City Council has adopted a differential rating scheme for the 2013 / 2014 financial year that is guided by the principles of sustainable financial management, fairness, and Council's policy objectives for various segments of our community.

The differential rating scheme for 2013 / 2014 has 22 categories of land.

For the purposes of categorisation the following definitions apply:

Categorisation of Land – For the purposes of rating categorisation Council will use its discretion under Section 81 of the *Local Government Regulation 2012* to categorise land. Later categorisation of land for the following reasons will be determined under Section 82 of the *Local Government Regulation 2012*:

- Land has inadvertently not been categorised; or
- Land becomes rateable land; or
- Redland City Council considers that the rating category of a parcel of land should be changed, in view of the description of each rating category; or
- Two or more parcels of rateable land are amalgamated into a single parcel of rateable land.

In instances where adequate proof of residency is not provided Council will use its discretion to decide rating categorisation.

Common Area – is the common property in a Community Title Scheme or a Building Unit Plan or Group Titles Plan that is owned by the owners' of the lots in the scheme or plan.

Principal place of residence – A residential dwelling in which at least one natural person registered as the owner/s of the land, or a natural person who is a life tenant of the dwelling made under a Will or Court Order, lives on an ongoing daily basis. Where the occupation is transient, temporary or of a passing nature this is not sufficient to establish occupation as a principal place of residence. In determining if the residence is the principal place of residence of the owner/s Council may consider, but not be limited to, the owner/s declared address for electoral, taxation, driver licensing, government social security or national health registration purposes, or any other form of evidence considered acceptable by the Council.

Natural person – an actual human being, as opposed to a legal person such as a company, partnership, Trust, trustee, or personal representative.

Southern Moreton Bay Islands – refers to Karragarra, Lamb, Macleay, Perulpa and Russell Islands.

Standard Lot – a single parcel of land or contiguous parcels of land in the same ownership name where the roof line of a residential dwelling extends over more than one lot.

Transient – a natural person who is staying in a place for less than 3 months.

Vacant land – land that has no building erected thereon capable of being used for a residential dwelling or commercial or industrial purposes. It may include land with an erected structure such as a storage shed, garage, or derelict building.

Value – means the value assigned under the *Land Valuation Act 2010*. In a Community Title Scheme, Building Unit Plan or Group Title Plan the value assigned to a lot is the value of the scheme land apportioned between the lots included in the scheme in proportion to the interest schedule lot entitlement for each lot.

Category	Description
1a	Includes all rateable land on the Mainland, Coochiemudlo, Garden and North Stradbroke Islands with a value equal to or less than \$305,000 used for: <ul style="list-style-type: none"> a) Residential purposes and is the registered owner's principal place of residence; or b) Vacant land, other than that categorised in rating category 10, where it is not considered likely a development permit, or permits, for the erection of a building would be approved should application be made.



Category	Description
1b	Includes all rateable land on the Mainland, Coochiemudlo, Garden and North Stradbroke Islands with a value greater than or equal to \$305,001 used for: <ul style="list-style-type: none"> a) Residential purposes and is the registered owner's principal place of residence; or b) Vacant land, other than that categorised in rating category 10, where it is not considered likely a development permit, or permits, for the erection of a building would be approved should application be made.
2a	Includes all rateable land on the Mainland, Coochiemudlo, Garden and North Stradbroke Islands with a value equal to or less than \$305,000 used for <ul style="list-style-type: none"> a) Residential purposes that is NOT the registered owner's principal place of residence; or b) Vacant land where it is considered likely to be granted a development permit, or permits, for the erection of a building for residential, commercial or industrial purposes should application be made.
2b	Includes all rateable land on the Mainland, Coochiemudlo, Garden and North Stradbroke Islands with a value greater than or equal to \$305,001 used for: <ul style="list-style-type: none"> a) Residential purposes that is NOT the registered owner's principal place of residence; or b) Vacant land where it is considered likely to be granted a development permit, or permits, for the erection of a building for residential, commercial or industrial purposes should application be made.
3a	Includes all rateable land on the Southern Moreton Bay Islands with a value equal to or less than \$65,000 that is the registered owner's principal place of residence.
3b	Includes all rateable land on the Southern Moreton Bay Islands with a value greater than or equal to \$65,001 that is the registered owner's principal place of residence.
4a	Includes all rateable land on the Southern Moreton Bay Islands with a value equal to or less than \$65,000 that is NOT the registered owner's principal place of residence.
4b	Includes all rateable land on the Southern Moreton Bay Islands with a value greater than or equal to \$65,001 that is NOT the registered owner's principal place of residence.
5	Includes all rateable land 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 as 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.
6	Includes all rateable land on the Mainland, Coochiemudlo Island and North Stradbroke Island that is wholly or predominantly used for a commercial or industrial purpose other than that categorised in rating category 19. This category includes not-for-profit organisations and clubs.
7	Includes all rateable land on the Southern Moreton Bay Islands that is wholly or predominantly used for a commercial or industrial purpose. This category includes not-for-profit organisations and clubs.
8	Includes all rateable land that is wholly or predominantly used for quarry or extractive industry purposes. An extractive industry is any activity that removes material substance from the ground.
10	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.
11	Includes subdivided land that is not yet developed in accordance with Section 50 of the <i>Land Valuation Act 2010</i> (Part 2 Subdivision 3 Discounting for subdivided land not yet developed). For the purpose of levying the General Rate the value of land subject to this Section will be discounted by 40%. A discount is not applicable for land valued as a community management scheme. Furthermore, a minimum general rate will not apply to this land in accordance with Section 77(3) of the <i>Local Government Regulation 2012</i> .



Category	Description
12a	Includes all rateable vacant land on the Southern Moreton Bay Islands with a value equal to or less than \$33,000 where the land is considered likely to be granted a development permit, or permits, for the erection of a building for residential, commercial or industrial purposes should application be made.
12b	Includes all rateable vacant land on the Southern Moreton Bay Islands with a value greater than or equal to \$33,001 where the land is considered likely to be granted a development permit, or permits, for the erection of a building for residential, commercial or industrial purposes should application be made.
14	One or more land parcels in the same registered name where the land is used for the purpose of a retail shopping centre with a total gross lettable floor area greater than or equal to 30,000 square meters whose tenants include one or more discount department stores, one or more major supermarkets, and 10 or more national retail chain stores or food outlets.
15	One or more land parcels in the same registered name where self-contained places of business are located in one or more buildings—the buildings are separated by common areas or other areas owned by the owner or a road—and the land is used for the purpose of a shopping centre with a total gross lettable floor area between 10,000 and 30,000 square meters. Tenants include one or more major supermarkets and 5 or more national chain retail stores or food outlets.
16	One or more land parcels in the same registered name where self-contained places of business are located in one or more buildings—the buildings are separated by common areas or other areas owned by the owner or a road—and the land is used wholly or predominantly for carrying on retail business having 20 or more self-contained places of business, one of which is a supermarket, where the cluster of businesses are promoted, or generally regarded, as a shopping centre or shopping village.
17	One or more land parcels in the same registered name where self-contained places of business are located in one or more buildings—the buildings are separated by common areas or other areas owned by the owner or a road—and the land is used wholly or predominantly for carrying on retail business having 5 or more self-contained places of business, one of which is a supermarket or grocery outlet, where the cluster of businesses are promoted, or generally regarded, as constituting a shopping court or shopping centre.
18	One or more land parcels located on the Southern Moreton Bay Islands in the same registered name where self-contained places of business are located in one or more buildings—the buildings are separated by common areas or other areas owned by the owner or a road—and the land is used wholly or predominantly for carrying on retail business having 5 or more self-contained places of business, one of which is a supermarket or grocery outlet, where the cluster of businesses are promoted, or generally regarded, as constituting a shopping court or shopping centre.
19	One or more land parcels located on the Mainland, Cochiemudlo or North Stradbroke Islands in the same registered name where two or more self-contained places of business are located in one or more buildings—the buildings are separated by common areas or other areas owned by the owner or a road—and the total land area is greater than or equal to 4,000 square meters.

A separate rate-in-the-dollar and minimum general rate will apply to land identified within each category except for category 11. The minimum general rate will be applied to land below a certain (threshold) valuation and is determined by Council's opinion of what reflects a fair contribution towards the services provided to all ratepayers as well as basic general administration costs.

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

Rating Category	Band		Minimum General Rate [MGR]	Rate In the Dollar	MGR Threshold	Step Down	Charge Code
	From	To	\$		\$		(RCC Use)
	\$	\$					
1a	0	305,000	831.16	0.00420395	197,709		GR20
1b	305,001	99,999,999	1,282.21	0.00336300	381,270	-20%	GR20
2a	0	305,000	914.32	0.00508048	179,967		GR25
2b	305,001	99,999,999	1,549.55	0.00406400	381,287	-20%	GR25
3a	0	65,000	557.80	0.01751090	31,854		GR30
3b	65,001	99,999,999	1,138.21	0.01225800	92,854	-30%	GR30



Rating Category	Band		Minimum General Rate [MGR]	Rate In the Dollar	MGR Threshold	Step Down	Charge Code
	From	To	\$		\$		(RCC Use)
	\$	\$					
4a	0	65,000	817.80	0.02113955	38,686		GR35
4b	65,001	99,999,999	1,374.07	0.01374100	99,998	-35%	GR35
5	0	99,999,999	673.00	0.02244672	29,982		GR24
6	0	99,999,999	976.00	0.00433718	225,031		GR21
7	0	99,999,999	981.48	0.00886390	110,728		GR31
8	0	99,999,999	1,679.80	0.01358215	123,677		GR22
10	0	99,999,999	250.00	0.00382251	65,402		GR06
11	0	99,999,999	N/a	0.00856127	N/a		GR05
12a	0	33,000	870.88	0.03698928	23,544		GR32
12b	33,001	99,999,999	1,220.65	0.02404300	50,769	-35%	GR32
14	0	99,999,999	104,726.30	0.00660055	15,866,299		GR16
15	0	99,999,999	61,624.80	0.00600050	10,269,944		GR15
16	0	99,999,999	26,951.00	0.00526084	5,122,948		GR14
17	0	99,999,999	1,973.16	0.00433718	454,941		GR13
18	0	99,999,999	1,525.36	0.00889751	171,437		GR33
19	0	99,999,999	3,476.80	0.00439157	791,698		GR17

Limitation on Increase of General Rates

Section 116 of the *Local Government Regulation 2012* allows for the limitation of increase in a rate levied. For 2013/2014 Council will limit the impact of valuation increases by applying a 30 percent cap to the rating categories of 3a, 3b, 4a, 4b, 12a and 12b.

Separate Charges

Environment Separate Charge

In accordance with section 103 of the *Local Government Regulation 2012* Council has determined the community in general will benefit from the protection, management, promotion and enhancement of biodiversity – including koala habitat, bushland, green space, waterways, catchments, air and coastal ecosystems in the City – 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 the funding of ancillary facilities that support or enhance environmental outcomes. The operational component is predominantly directed towards waterway and land management, rehabilitation, implementation of environment policies and strategies — including the Koala Policy and Strategy — and strengthening stewardship of the natural environment.

The charge is applied on a per lot basis.

Charge Code (RCC Use)	Separate Charge	Charge Amount \$	Charge Basis
EN01	Environment Charge	65.00	Charge per lot

Landfill Remediation Separate Charge

In accordance with section 103 of the *Local Government Regulation 2012* 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.



Charge Code (RCC Use)	Separate Charge	Charge Amount \$	Charge Basis
EN03	Landfill Remediation Charge	60.00	Charge per lot

Special Charges

Aquatic Paradise Marina Special Charge

In accordance with Section 94 of the *Local Government Regulation 2012*, Council will make and levy a special charge, to be known as the Aquatic Paradise Marina Special Charge (the "special charge") as follows:-

1. The Overall Plan for the service, facility or activity funded by the Special Charge was adopted by Council resolution at the Special Meeting of 28 June 2011, amended 27 June 2013.
2. The service, facility or activity funded by the Special Charge is described in the Aquatic Paradise Marina Special Charge Overall Plan. This service, facility or activity specially benefits the land or its occupier for the reasons stated in the said Aquatic Paradise Marina Special Charge Overall Plan.
3. The rateable land to which the special charge applies is as identified in the benefited area map APC-4-v3.
4. The Annual Implementation Plan for 2013/2014 comprises the Aquatic Paradise Marina Annual Implementation Plan 2013/2014 adopted by Council 27 June 2013.
5. The Aquatic Paradise Marina Special Charge for the year 2013/2014 is \$1,433.66.

Aquatic Paradise Special Charge

In accordance with Section 94 of the *Local Government Regulation 2012*, Council will make and levy a special charge, to be known as the Aquatic Paradise Special Charge (the "special charge") as follows:-

1. The Overall Plan for the service, facility or activity funded by the Special Charge was adopted by Council resolution at the Special Meeting of 27 June 2013.
2. The service, facility or activity funded by the Special Charge is described in the Aquatic Paradise Special Charge Overall Plan. This service, facility or activity specially benefits the land or its occupier for the reasons stated in the said Aquatic Paradise Special Charge Overall Plan.
3. The rateable land to which the special charge applies is as identified in the benefited area map APC-3-v3.
4. The Annual Implementation Plan for 2013/2014 comprises the Aquatic Paradise Special Charge Annual Implementation Plan 2013/2014 adopted by Council 27 June 2013.
5. The Aquatic Paradise Special Charge for the year 2013/2014 is \$2,048.09.

Raby Bay Marina Special Charge

In accordance with Section 94 of the *Local Government Regulation 2012*, Council will make and levy a special charge, to be known as the Raby Bay Marina Special Charge (the "special charge") as follows:-

1. The overall plan for the service, facility or activity funded by the Special Charge was adopted by Council resolution at the Special Meeting of 28 June 2011, amended 27 June 2013.
2. The service, facility or activity funded by the Special Charge is described in the Raby Bay Marina Special Charge Overall Plan. This service, facility or activity specially benefits the land or its occupier for the reasons stated in the said Raby Bay Marina Special Charge Overall Plan.
3. The rateable land to which the special charge applies is as identified in the benefited area map RBC-5-v3.
4. The Annual Implementation Plan for 2013/2014 comprises the Raby Bay Marina Annual Implementation Plan 2013/2014 adopted by Council 27 June 2013.

- The Raby Bay Marina Special Charge for the year 2013/2014 is \$960.96.

Raby Bay Tidal Works (Non Community Title Scheme) Special Charge

In accordance with Section 94 of the *Local Government Regulation 2012*, Council will make and levy a special charge, to be known as the Raby Bay Tidal Works (non Community Title Scheme) Special Charge (the "special charge") as follows:-

- The overall plan for the service, facility or activity funded by the Special Charge was adopted by Council resolution at the Special Meeting of 28 June 2011, amended 27 June 2013.
- The service, facility or activity funded by the Special Charge is described in the Raby Bay (Non Community Title Scheme) Special Charge Overall Plan. This service, facility or activity specially benefits the land or its occupier for the reasons stated in the said Raby Bay (Non Community Title Scheme) Special Charge Overall Plan.
- The rateable land to which the special charge applies is as identified in the benefited area map RBC-6-v3.
- The Annual Implementation Plan for 2013/2014 comprises the Raby Bay Tidal Works (Non Community Title Scheme) Annual Implementation Plan 2013/2014 adopted by Council on 27 June 2013.
- The Raby Bay Tidal Works (Non Community Title Scheme) Special Charge for the year 2013/2014 is \$1,901.26.

Raby Bay Tidal Works (Community Title Scheme) Special Charge

In accordance with Section 94 of the *Local Government Regulation 2012*, Council will make and levy a special charge, to be known as the Raby Bay Tidal Works (Community Title Scheme) Special Charge (the "special charge") as follows:-

- The overall plan for the service, facility or activity funded by the Special Charge was adopted by Council resolution at the Special Meeting of 28 June 2011, amended 27 June 2013.
- The service, facility or activity funded by the Special Charge is described in the Raby Bay (Community Title Scheme) Special Charge Overall Plan. This service, facility or activity specially benefits the land or its occupier for the reasons stated in the said Raby Bay (Community Title Scheme) Special Charge Overall Plan.
- The rateable land to which the special charge applies is as identified in the benefited area map RBC-4-v3.
- The Annual Implementation Plan for 2013/2014 comprises the Raby Bay Tidal Works (Community Title Scheme) Annual Implementation Plan 2013/2014 adopted by Council on 27 June 2013.
- The Raby Bay Tidal Works (Community Title Scheme) Special Charge for the year 2013-2014 is \$1,101.72.

Charge Code (RCC Use)	Special Charge	Charge Amount \$	Charge Basis
CA06	Raby Bay Tidal Works (non CTS) Special Charge	1,901.26	Raby Bay - per standard lot
CA07	Raby Bay Tidal Works (CTS) Special Charge	1,101.72	Raby Bay - per unit in a Community Title Scheme
CA08	Raby Bay Marina Special Charge	960.96	Raby Bay - per marina berth
CA09	Aquatic Paradise Marina Special Charge	1,433.66	Aquatic Paradise - per marina berth
CA02	Aquatic Paradise Special Charge	2,048.09	Aquatic Paradise - per standard lot

Lake Levy

In accordance with Section 94 of the *Local Government Regulation 2012*, Council will make and levy a special charge, to be known as the Lake Levy Special Charge (the "special charge") as follows:-

- The overall plan for the service, facility or activity funded by the Special Charge was adopted by Council resolution at the Special Meeting of 12 July 2000.
- The service, facility or activity funded by the special charge is the dredging, water quality monitoring, maintenance, cleaning works of the Lake, wetland zones, perimeter walls, pollution control devices and tide exchange system. It is Council's opinion that this service, facility or activity provides a special benefit to the rateable land to be levied with the special charge.

- The rateable land to which the special charge applies is the waterfront land identified in the Benefited Area Map SWL-1-v3.
- The Annual Implementation Plan for 2013/2014 is set out in the report titled 'Sovereign Waters Lake Levy' adopted by Council on 27 June 2013.
- The special charge for the year 2013/2014 is \$640.00.

Charge code (RCC Use)	Special Charge	Charge Amount (\$)	Charge Basis
LA01	Lake Levy	640.00	Charge per lot

Rural Fire Levy

In accordance with Section 94 of the *Local Government Regulation 2012* 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 and Perulpa Islands will specially benefit from the service provided by the Rural Fire Brigades. Funds raised through the Rural Fire Levy Special Charge will be contributed to the rural fire brigades established 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 each Rural Fire Levy Charge on 27 June 2013. The charge will be subject to Council's Farming Concession.

Charge Code (RCC Use)	Special Charge	Charge Amount \$	Charge Basis
FL02	Macleay and Perulpa Islands Rural Fire Levy	10.00	Charge per lot
FL03	Lamb Island Rural Fire Levy	10.00	Charge per lot
FL05	Karragarra Rural Fire Levy	30.00	Charge per lot

Southern Moreton Bay Islands Translink Operations Special Charge

In accordance with Section 94 of the *Local Government Regulation 2012*, Council will make and levy a special charge, to be known as the SMBI Translink Operations Special Charge (the "special charge") as follows:

- The service, facility or activity funded by the special charge is toward the contribution agreed to under the Funding Agreement executed 18 December 2012 for ferry operations to the Southern Moreton Bay Islands between Redland City Council and the State of Queensland (acting through the Department of Transport and Main Roads).
- This service, facility or activity specially benefits the land or its occupier for the reasons stated in the said SMBI Translink Operations Special Charge Overall Plan adopted 27 June 2013.
- The rateable land to which the special charge applies is all rateable land on the Southern Moreton Bay Islands of Karragarra, Lamb, Macleay, Perulpa and Russell Islands, excluding land categorised for the purposes of the differential general rate as Rating Category 10.
- The Overall Plan for the supply of the service, facility or activity funded by the special charge was adopted 27 June 2013 and is outlined in the report titled *Southern Moreton Bay Island Translink Operations Special Charge* tabled at the Special Meeting 27 June 2013.
- The Annual Implementation Plan for 2013/014 was adopted by Council 27 June 2013 and is set out in the report titled *Southern Moreton Bay Island Translink Operations Special Charge* tabled at the Special Meeting 27 June 2013.
- The special charge for the year 2013/2014 is \$85.46.

Charge Code (RCC Use)	Special Charge	Charge Amount (\$)	Charge Basis
TL01	SMBI Translink Operations Special Charge	85.46	Per rateable property

Waste/Recycling Charge

Utility charges are made and levied in accordance with Section 99 of the *Local Government Regulation 2012* and Council's Corporate Policy POL-2836 — Waste and Recycling Collection Services.

Council will apply utility charges for all Community Titles Scheme land according to sections 195 and 196 of the *Body Corporate and Community Management Act 1997* and section 64(d) of the *Building Units and Group Titles Act 1980*.

The waste/recycling charge is determined by Council, together with other revenue sources, to ensure that it is able to cover the costs associated with the provision of the waste management service. The costs include payment to contractors for waste collection, a kerbside recycling service and a voluntary green waste service (for waste/recycling charges the Bay Islands is deemed to be the Southern Moreton Bay Islands, North Stradbroke Island and Coochiemudlo Island). Disposal costs are also factored into the charge to cover contractor costs for disposal, site development works, environmental monitoring, management, statutory charges such as the carbon tax, and administration costs as well as other costs associated with the use of Council's transfer stations by residents and other users.

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

Kerbside Waste Services				
RedWaste Utility Charges	Mainland		Bay Islands	
	Charge Code	Annual Amount	Charge Code	Annual Amount
	(RCC Use)	\$	(RCC Use)	\$
240L Waste / 240L Recycling	RF01	325.00	RF201	358.00
140L Waste / 240L Recycling	RF15	245.50	RF215	309.50
240L Waste / 340L Recycling	RF301	328.00	RF218	359.00
140L Waste / 340L Recycling	RF302	245.50	RF219	327.00
140L Waste / 140L Recycling	RF303	215.00	RF220	298.00
240L Green Waste	RFG01	51.50	N/a	N/a
Additional Bin and Service - Scheduled Days				
240L Additional Waste Bin	RF09	162.00	RF209	223.00
240L Additional Recycling Bin	RF16	66.00	RF216	71.00
140L Additional Waste Bin	RF17	118.00	RF217	224.00
340L Additional Recycling Bin	RF53	72.00	RF253	82.00
240L Additional Green Waste Bin	RFG02	31.00	N/a	N/a
Additional Service Existing Bin (Temporary Lift) - Scheduled Days	Charge Code (RCC Use)	Amount Per Lift \$		
140L Waste Bin per lift	RF12	12.00	N/a	N/a
240L Waste Bin per lift	RF13	11.00	N/a	N/a
240L Recycling Bin per lift	RF14	10.00	N/a	N/a
Additional Service Existing Bin (Temporary Lift) - Scheduled Days	Charge Code (RCC Use)	Amount Per Lift \$		
340L Recycling Bin per lift	RF54	9.00	N/a	N/a
240L Green Waste Bin per lift	RFG03	6.00	N/a	N/a
Additional Service Existing Bin (Temporary Lift) - Outside Scheduled Days	Charge Code (RCC Use)	Amount Per Lift \$		
240L Additional Waste Service per lift	RF40	44.00	N/a	N/a
140L Additional Waste Service per lift	RF41	30.00	N/a	N/a
240L Additional Recycling Service per lift	RF42	24.00	N/a	N/a
340L Additional Recycling Service per lift	RF55	25.00	N/a	N/a

Commercial Kerbside Collection Services	Mainland		Bay Islands	
	Charge Code	Annual Amount	Charge Code	Annual Amount
	(RCC Use)	\$	(RCC Use)	\$
240L Waste / 240L Recycling	RFC01	299.00	RFC201	320.00
140L Waste / 240L Recycling	RFC15	233.00	RFC215	301.00
240L Waste / 340L Recycling	RFC301	299.00	RFC218	320.00



Commercial Kerbside Collection Services	Mainland		Bay Islands	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
140L Waste / 340L Recycling	RFC302	233.00	RFC219	301.00
140L Waste / 140L Recycling	RFC303	205.00	RFC220	281.00
240L Recycling (Stand Alone) Bin	RFC16	54.00	RFC216	65.00
340L Recycling (Stand Alone) Bin	RFC53	76.00	RFC253	92.00
240L Green Waste	RFG01	51.50	N/a	N/a
240L Additional Waste Bin	RFC09	192.00	RFC209	234.00

Residential Bulk Waste Bin Collection Service				
RedWaste Utility Charges - Size (m ³)	Mainland		Bay Islands	
	Charge Code RCC Use Only	Annual Amount \$	Charge Code RCC Use Only	Annual Amount \$
Waste Service Bulk Bin size (m³) - 1 service per week				
1.10 m ³	RF23	1808.00	N/a	N/a
1.50 m ³	RF26	1171.00	RF106	2478.00
2.25 m ³	RF29	1728.00	RF109	3534.00
3.00 m ³	RF32	2248.00	RF112	4606.00
4.00 m ³	RF35	2885.00	RF115	5798.00
Additional Waste Service Bulk Bin size (m³) - Lift only; 1 service per week	Charge Code (RCC Use)	Amount Per Lift \$	Charge Code (RCC Use)	Amount Per Lift \$
1.10 m ³	RF24	35.00	N/a	N/a
1.50 m ³	RF27	23.00	RF107	64.00
2.25 m ³	RF30	34.00	RF110	87.00
3.00 m ³	RF33	43.00	RF113	107.00
4.00 m ³	RF36	56.00	RF116	131.00
Temporary Waste Service (= < 3 months) Bulk Bin size (m³) - Bin and Lift; 1 service	Charge Code (RCC Use)	Amount Per Bin & Lift \$	Charge Code (RCC Use)	Amount Per Bin & Lift \$
1.10 m ³	RF25	66.00	N/a	N/a
1.50 m ³	RF28	56.00	RF108	80.00
2.25 m ³	RF31	54.00	RF111	101.00
3.00 m ³	RF34	65.00	RF114	122.00
4.00 m ³	RF37	76.00	RF117	146.00

Residential and Commercial Bulk Recycling Bin Service				
RedWaste Utility Charges – Size (m ³)	Mainland		Bay Islands	
	Charge Code RCC Use Only	Annual Amount \$	Charge Code RCC Use Only	Annual Amount \$
Recycle Service Bulk Bin size (m³) - 1 service per fortnight				
1.10 m ³	RF63	5421.00	N/a	N/a
1.50 m ³	RF66	745.00	RF136	1619.00
2.25 m ³	RF69	1082.00	RF139	2354.00
3.00 m ³	RF72	1377.00	RF142	2965.00
4.00 m ³	RF75	1710.00	RF145	3620.00
Additional Recycling Service Bulk Bin size (m³) Lift only; 1 service	Charge Code (RCC Use)	Amount Per Lift \$	Charge Code (RCC Use)	Amount Per Lift \$
1.10 m ³	RF65	70.00	N/a	N/a
1.50 m ³	RF68	72.00	RF138	152.00
2.25 m ³	RF71	76.00	RF141	152.00
3.00 m ³	RF74	79.00	RF144	152.00
4.00 m ³	RF77	84.00	RF147	152.00
Temporary Recycling Service (= < 3 months) Bulk Bin Size (m³) - Bin and Lift; 1 service	Charge Code (RCC Use)	Amount Per Bin & Lift \$	Charge Code (RCC Use)	Amount Per Bin & Lift \$
1.10 m ³	RF64	227.00	N/a	N/a



Residential and Commercial Bulk Recycling Bin Service				
RedWaste Utility Charges – Size (m ³)	Mainland		Bay Islands	
	Charge Code	Annual Amount	Charge Code	Annual Amount
	RCC Use Only	\$	RCC Use Only	\$
1.50 m ³	RF67	164.00	RF137	348.00
2.25 m ³	RF70	169.00	RF140	348.00
3.00 m ³	RF73	181.00	RF143	348.00
4.00 m ³	RF76	194.00	RF146	348.00

Commercial Bulk Waste Bin Collection Service				
RedWaste Utility Charges - Size (m ³)	Mainland		Bay Islands	
	Charge Code	Annual Amount	Charge Code	Annual Amount
	RCC Use Only	\$	RCC Use Only	\$
Waste Service Bulk Bin size (m³) - 1 service per week				
1.10 m ³	RFC23	2033.00	N/a	N/a
1.50 m ³	RFC26	1493.00	RFC106	2354.00
2.25 m ³	RFC29	2211.00	RFC109	3348.00
3.00 m ³	RFC32	2892.00	RFC112	4400.00
4.00 m ³	RFC35	3745.00	RFC115	5523.00
Additional Waste Service Bulk Bin size (m³) - Lift only; 1 service per week	Charge Code (RCC Use)	Amount Per Lift \$	Charge Code (RCC Use)	Amount Per Lift \$
1.10 m ³	RFC24	37.00	N/a	N/a
1.50 m ³	RFC27	27.00	RFC107	71.00
2.25 m ³	RFC30	40.00	RFC110	96.00
3.00 m ³	RFC33	52.00	RFC113	119.00
4.00 m ³	RFC36	68.00	RFC116	147.00
Temporary Waste Service (= < 3 months) Bulk Bin size (m³) - Bin and Lift; 1 service	Charge Code (RCC Use)	Amount Per Bin & Lift \$	Charge Code (RCC Use)	Amount Per Bin & Lift \$
1.10 m ³	RFC25	61.00	N/a	N/a
1.50 m ³	RFC28	56.00	RFC108	86.00
2.25 m ³	RFC31	59.00	RFC111	110.00
3.00 m ³	RFC34	72.00	RFC114	134.00
4.00 m ³	RFC37	88.00	RFC117	162.00

Water Charges

Water charges are set as a two part tariff – a fixed access charge and a consumption charge. This is a requirement of the *Local Government Act 2009* to satisfy National Competition Policy. The prices are set to eventually recover sufficient revenue so that the water supply business covers its costs including a contribution to Council and a return on the assets employed in the business. This full cost pricing is also a requirement of National Competition Policy.

Fixed Access Charges

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

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

Attribute Type (RCC Use)	Type of Charge	Charge Amount	Charge Basis
VBW01, VBW03, VBW04	Fixed Water Access (domestic)	\$257.55	per meter/lot
VBW02	Fixed Water Access (caravan parks)	\$64.39	per unit



Units, Flats, Guest Houses, Multiple Dwellings 20mm to 150mm and Residential 25mm to 150mm		
Attribute Type (RCC Use)	Meter Size	Charge
VBM20	20mm	\$257.55
VBM25	25mm	\$402.00
VBM32	32mm	\$659.00
VBM40	40mm	\$1,030.00
VBM50	50mm	\$1,610.00
VBM80	80mm	\$4,121.00
VBM100	100mm	\$6,439.00
VBM150	150mm	\$14,487.00
Commercial and Industrial		
	Meter Size	Charge
VBW20	20mm	\$335.00
VBW25	25mm	\$523.00
VBW32	32mm	\$857.00
VBW40	40mm	\$1,339.00
VBW50	50mm	\$2,093.00
VBW80	80mm	\$5,357.00
VBW100	100mm	\$8,371.00
VBW150	150mm	\$18,833.00

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. The consumption charge is made up of 2 components, the first is the State Government's Bulk Water Charge for the purchase of potable water and the second is Council's retail charge for distribution to the households which includes administration, billing, replacement of water meters, and repair of the reticulation system.

Attribute Type (RCC Use)	Charge Description	Charge Basis	Retail Water Price (RCC) Per Kilolitre	State Bulk Water Price Per Kilolitre	Total Price
VWC01	Residential (Domestic, Caravan Parks, Units, Flats, Guest Houses, Multiple Dwellings)	First 400 litres per day (146kl pa)	0.84	1.717	2.56
		Between 401 and 800 litres per day (146kl to 292kl pa)	1.35	1.717	3.07
VWC03	Concessional	Above 800 litres per day (292kl pa)	1.86	1.717	3.58
VWC02	Non-residential (Commercial, Industrial)		1.86	1.717	3.58
VWC04	Council		1.86	1.717	3.58

Wastewater Charges

The Wastewater Fixed Access charge is set as one tariff based on sewer units. Commercial and industrial properties are charged on a per lot and/or, per pedestal or equivalent pedestal (urinal) basis. The prices are set to eventually recover sufficient revenue so that the sewerage business covers its costs including a contribution to Council and a return on the assets employed in the business. This full cost pricing is also a requirement of National Competition Policy.

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

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

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

then the Wastewater Fixed Access charge will be applied against such adjoining lots as if they are one lot. All other adjoining lots will be charged the Wastewater Fixed Access charge on a per lot basis.



Some seweraged properties are required to pay Trade Waste charges if they discharge higher strength waste to the sewer. Trade Waste charges are comprised of three parts, one for access, one based on the volume and one based on strength and quantity of waste accepted by Council for treatment. The same philosophy for setting wastewater charges applies for Trade Waste charges.

Wastewater Fixed Access charge covers cost associated with asset replacement for seven treatment plants, approximately 120 pump stations, and the treatment of wastewater, administration, billing, and repair to mains and reticulation systems.

Attribute Type (RCC Use)	Charge Description		Charge Basis
VSW01	Wastewater Fixed Access Charge		\$25.35 per unit
VTP01	Trade Waste Generator Charge		\$384.65 per annum
VTW01	Trade Waste Discharge – Volume:		\$2.13 per Kl
VTW01	Trade Waste Discharge - Quantity:	B.O.D (Biochemical Oxygen Demand)	\$1.56 per kg
		C.O.D (Chemical Oxygen Demand)	\$1.56 per kg
		N.F.R (Non Filterable Residue)	\$0.70 per kg
		T.O.G (Total Oil and Grease)	\$0.70 per kg
		Phosphorus	\$6.46 per kg
		Nitrogen	\$1.93 per kg
		Food waste disposal units based on power of motor.	\$33.29 as charge “C” (see policy)
		Constant “d” for use when determining “additional Charge” for excess strength waste.	1.0

Interest on Overdue Rates

Under Section 133 of the *Local Government Regulation 2012*, interest, calculated on daily rests and applied as compound interest, may be charged on overdue rates from as soon as a rate becomes overdue. For 2013/2014 interest will be applied at the rate of 11% per annum as provided by the above section.

If a mutually agreed arrangement is in place on overdue rates and is honoured interest will not accrue. However, if an agreed arrangement defaults, it will be considered cancelled and interest charged as if the arrangement was never entered into.

Rates Concessions

Chapter 4, Part 10 of the *Local Government Regulation 2012* provides Council with the powers to grant concessions for individuals and classes of land owners. Council has determined that pensioners as defined by the *aforementioned regulation* are entitled to receive a concession on rates. Other charitable organisations, community groups, sporting associations, independent schools, and property owners who use their land for the business of farming may also be entitled to concessions or reduced charges under a Community Service Obligation.

Pensioner Concessions

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

The concessions available to eligible pensioners on the General Rate for 2013/2014 are:

For ratepayers in receipt of a maximum pension	\$330.00 per financial year
For ratepayers NOT in receipt of maximum pension	\$165.00 per financial year

A Pensioner concession on Separate and Special charges (Canal, 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 120(f) of the *Local Government Regulation 2012*, Council will provide a concession under to property owners' who are carrying on a business of primary production where the land is used exclusively for the purpose of farming.

Council will remit all but one of each Water Fixed Access charge, Wastewater Fixed Access charge, Separate and Special charge that may be properly made and levied on the subject land parcels.

The farming concession is available to eligible land owners' with contiguous parcels of land in the same ownership name. Land will be considered as contiguous when separated by a road. Land will not be considered contiguous where water connections are made to separate parcels of land.

For the purposes of this concession farming includes activities such as aquaculture production, horticulture and agriculture production and the raising, breeding or production of poultry or livestock for the purpose of selling them or their bodily produce.

Other Matters

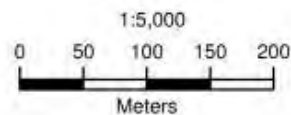
- The Council will continue to collect adopted infrastructure charges in accordance with the State Planning Regulatory Policy and *Sustainable Planning Act 2009* which provides for the Council to recover through developer contributions a proportion of the cost of infrastructure needed to meet growth in the City.
- Cost-Recovery fees are established under section 97 of the *Local Government Act 2009*. Council has set cost-recovery fees at a level to recover up to the full cost price of administering the fee. This includes direct and indirect costs, operating and maintenance overheads, and use of capital. Some cost-recovery fees may be subsidised by revenue representing community service obligations to achieve policy objectives and desired community outcomes.
- Pursuant to section 262 of the *Local Government Act 2009*, Council has the power to charge for a service or facility, other than a service or facility for which a cost-recovery fee may be fixed.



Canal and Lake Charges

- LA01 - Sovereign Lake Standard Lot
- CA01 - Raby Bay Standard Lot
- CA02 - Aquatic Paradise Standard Lot
- CA03 - Raby Bay Unit
- CA04 - Aquatic Paradise Marina Berth
- CA05 - Raby Bay Marina Berth

**BENEFIT AREA MAP
VERSION 3
Map: APC-3**



Produced by GIS Services
May 2010

Data correct at time of production

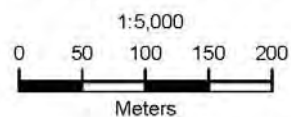




Canal and Lake Charges

- LA01 - Sovereign Lake Standard Lot
- CA01 - Raby Bay NCTS
- CA02 - Aquatic Paradise Standard Lot
- CA03 - Raby Bay CTS
- CA04 - Aquatic Paradise Marina Berth
- CA05 - Raby Bay Marina Berth

**BENEFIT AREA MAP
VERSION 3
Map: APC-4**



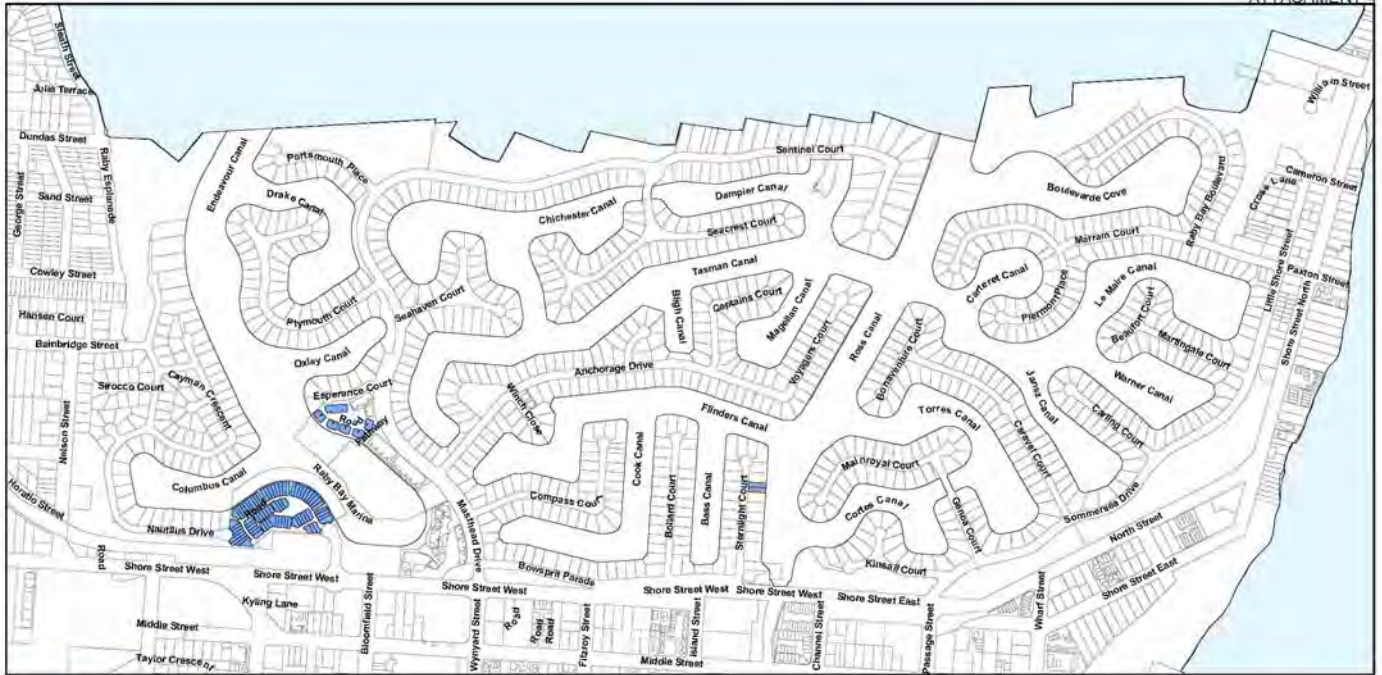
**Produced by GIS Services
30 June 2012**

Data correct at time of production



Raby Bay Community Title Scheme special charge benefited area MAP (RBC-4)

ATTACHMENT 4



Canal and Lake Charges

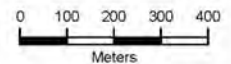
- LA01 - Sovereign Lake Standard Lot
- CA01 - Raby Bay NCTS
- CA02 - Aquatic Paradise Standard Lot
- CA03 - Raby Bay CTS
- CA04 - Aquatic Paradise Marina Berth
- CA05 - Raby Bay Marina Berth

BENEFIT AREA MAP VERSION 3 Map: RBC-4

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30 June 2012



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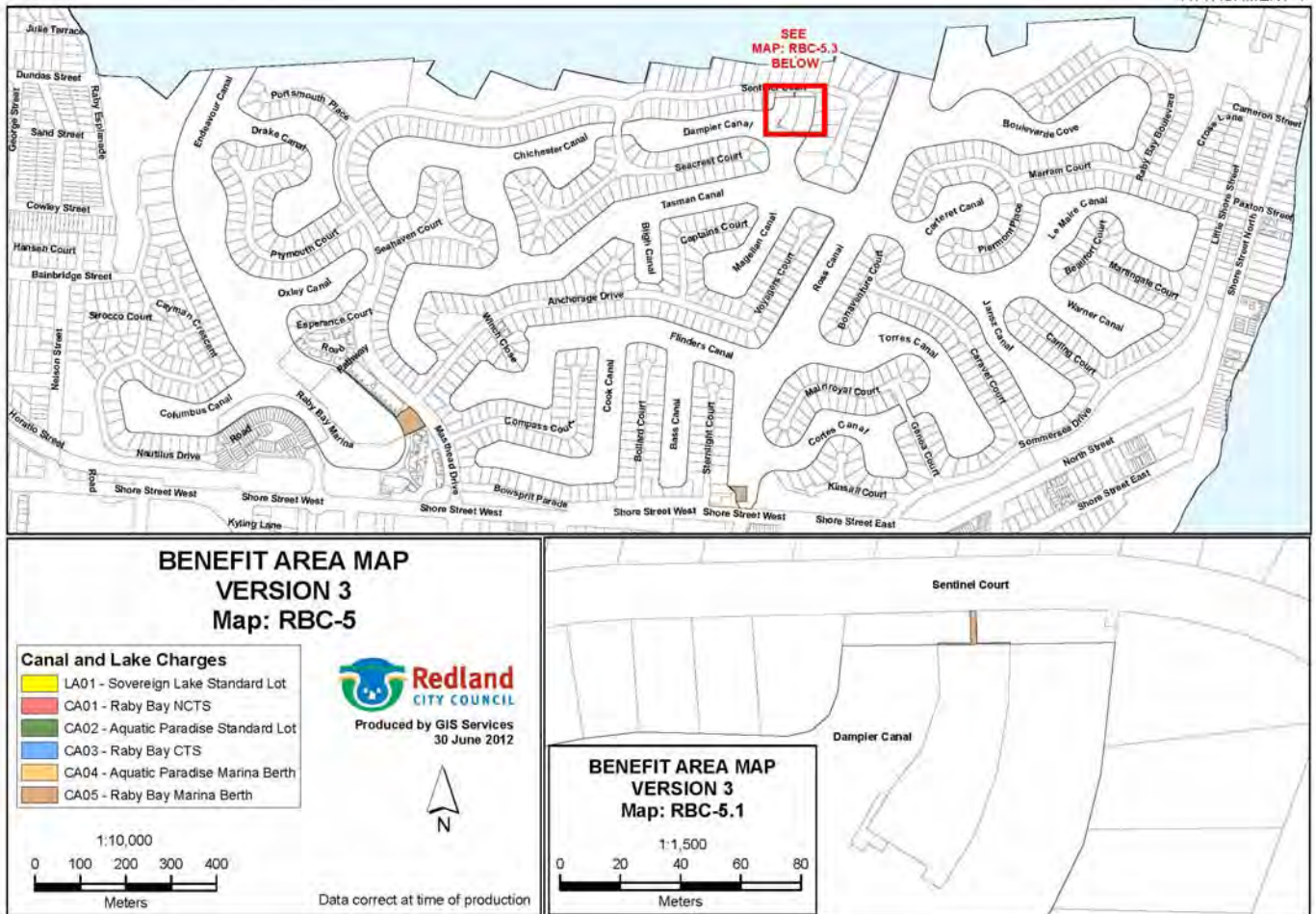


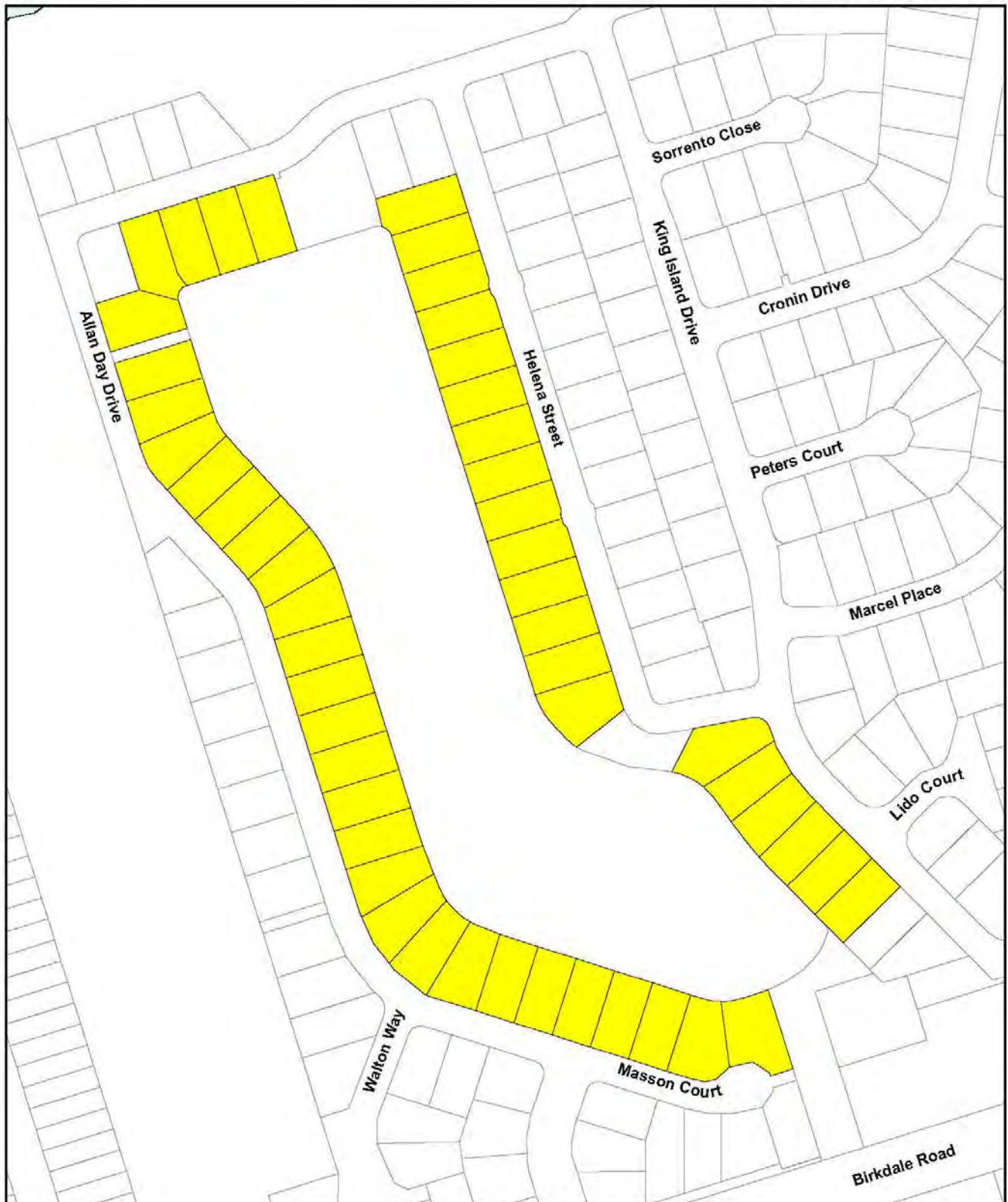
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Raby bay Marina special charge benefited area MAP (RBC-5.1)

ATTACHMENT 4

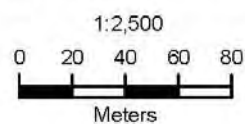




Canal and Lake Charges

	LA01 - Sovereign Lake Standard Lot
	CA01 - Raby Bay Standard Lot
	CA02 - Aquatic Paradise Standard Lot
	CA03 - Raby Bay Unit
	CA04 - Aquatic Paradise Marina Berth
	CA05 - Raby Bay Marina Berth

**BENEFIT AREA MAP
VERSION 3
Map: SWL-1**



Produced by GIS Services
30 June 2012

Data correct at time of production





Operational Plan 2013/14

Legislation

Under the *Local Government Act 2009*, Council must adopt an operational plan each financial year. This plan sets out the work Council plans to do to contribute to the Corporate Plan 2010-2015 and the Redlands 2030 Community Plan. Council may amend the operational plan at any time by resolution. Council must discharge responsibilities in a way consistent with its annual operational plan. Council must monitor progress against its operational plan and present updates to Council at least quarterly.

The *Local Government Regulation 2012* (section 75) states that the annual operational plan must:

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

Operational planning

The Redlands 2030 Community Plan was adopted in 2010 and sets out Council's long term vision. Council's Corporate Plan 2010-2015 is a five year plan which outlines how Council will progress the community plan.



The Operational Plan 2013/14 is an important part of Council's strategic planning. The activities and projects in the Operational Plan 2013/14 are funded from the annual budget. This plan is based around the outcomes and strategies in the Redlands 2030 Community Plan and Corporate Plan and has been developed alongside the development of the 2013/14 budget. This plan excludes capital projects which are monitored through the capital expenditure program.

This plan highlights what Council will deliver in the 2013-2014 financial year, towards achievement of the long term objectives and outcomes stated in the Corporate Plan and Redlands 2030 Community Plan. The operational plan is not intended to include every activity Council undertakes, but to highlight the key projects planned for 2013/14 which will progress the implementation of the Corporate Plan 2010-2015.

Managing risk

Council has a comprehensive Enterprise Risk Management Framework which sets out how Council manages its risks. Council maintains risk registers for strategic, operational and activity level risks and these are reviewed and updated quarterly before being approved by Council's Operational Risk Management Committee. In developing the Operational Plan, managers were asked to consider operational risks and what actions were needed to address these risks. Accordingly, the projects in the 2013/14 Operational Plan address a broad number of Council's operational risks as follows

- Abrogation and/or delegation of State Government responsibilities
- Ineffective community engagement process
- Inadequate project management
- Ineffective workforce planning
- Ineffective or inadequate asset management
- Failure of assets (both above and below ground)
- Failure to maintain marine infrastructure/canals to expected levels of service
- Inadequate implementation of ILUA
- Major disruption to systems and services
- Ineffective strategic communications and marketing
- Inadequate resourcing to support information management systems and services
- Ineffective workload management
- Inadequate local laws
- Inadequate project management
- Ineffective policy advice
- Ineffective management capability and performance management
- Vendor viability/reliability
- Significant loss of all electronic data
- Inconsistent and/or inaccurate information to customer due to error or out of date information
- Ineffective workplace health and safety management

Council's commercial business units

The *Local Government Regulation 2012* requires Council to include an annual performance plan for each commercial business unit. Council operates two commercial business units.

Redland Water is a department of Redland City Council responsible for water distribution, wastewater collection and treatment (including tradewaste) in Redland City. Redland Water is committed to delivering high quality water safely and reliably to Redland City. The annual performance plan 2012/13 is currently available on Council's website. At the time of the Operational Plan 2013/14 being considered for adoption, the annual performance plan for 2013/14 was not finalised. This will be available on Council's website after it has been approved by Council.

RedWaste is Redland City Council's waste management unit and is responsible for the management, collection and disposal of waste generated within the city. At the time of the Operational Plan 2013/14 being considered for adoption, the annual performance plan for 2013/14 was not finalised. This will be available on Council's website after it has been approved by Council.

Monitoring implementation of this plan

The Operational Plan 2013/14 will be monitored and quarterly reports on the progress against this plan will be presented to Council's Coordination Committee. The reports will provide an update on progress with the implementation of the projects within the plan.

No	Project	Lead Group / Unit	Reference
Healthy Natural Environment			
	Maintaining Unique Biodiversity		1.1, 1.2
1.	Protect and enhance local ecosystems through production of a Conservation Policy Map and Healthy Natural Environment Report	City Planning & Environment	1.1
2.	Manage the koala population and other threatened species through a range of measures including increased habitat, community education and partnerships	City Spaces	1.2
	Protecting, restoring and enhancing the environment		1.3, 1.5, 1.6
3.	Restore and enhance the environment through various means including Birkdale and Giles Road landfill capping, the installation of gas and groundwater wells at selected sites, a city wide risk rating review and funding prioritisation of all closed landfills	Infrastructure & Planning	1.3
4.	Implement Council's Pest Management Plan	City Spaces / City Planning & Environment / Health & Environment Unit	1.3
5.	Manage the conservation estate by completing a review of Council's land holdings and making recommendations regarding acquisitions or disposals, through the development of a consolidated Healthy Natural Environment Policy and by developing a natural environment decision support system that integrates environmental data into Council's planning and decision making	City Planning & Environment	1.5
6.	Manage and improve Redland waterways through a range of measures including removal of water weeds, planting of waterway buffers in riparian areas and treatment of erosion sites across the catchment	City Planning & Environment / City Spaces	1.6
	People supporting the environment		1.4
7.	Actively engage the community in the local environment through ongoing development of Council/private partnerships to improve environmental outcomes and work with volunteers to deliver programs that enhance community access, respect and enjoyment of the natural environment	City Spaces	1.4
Green Living			
	Making green choices the norm		2.3, 2.4, 2.5
8.	Organise Redlands 'Good Gardening Expo' to promote residents growing their own food and encourage residents to grow their own food	City Spaces	2.3
9.	Encourage opportunities for walking and cycling throughout the city through a range of programs including <ul style="list-style-type: none"> review and update the Cycling and Pedestrian (Active Transport) Strategy further consultation, design and construction on the Moreton Bay cycle way ongoing delivery of the parks and trails program across the city in accordance with the rankings in the capital works program updating the Redlands Cycling and Walking Guide 	City Infrastructure	2.4

No	Project	Lead Group / Unit	Reference
10.	Promote public transport use through coordination of the Southern Moreton Bay Islands network integration with Translink, ongoing upgrades to bus stops across the city to improve disabled access and by commencing implementation of the Redlands Integrated Local Transport Plan Review	City Infrastructure	2.5
	Managing our resources sustainably		2.6, 2.8
11.	Evaluate and report on the feasibility of establishing a supply of compressed natural gas (CNG) to Council's South Street depot for fuelling vehicles.	Fleet Services	2.6
12.	Deliver Council's Waste Management Strategy by investigating and reporting on the feasibility of a regional waste transfer station, investigating and reporting on the feasibility of an upgrade of Birkdale transfer station and by completing a new Solid Waste Strategy	Infrastructure & Planning	2.8
Embracing the bay			
	Living Sustainably on the Islands		3.1
13.	Deliver key projects identified in the SMBI 2030 Community Plan (including SMBI Information and Communication Strategy, SMBI Land Exchange and SMBI Disaster Resilience Centre) and provide an annual progress report to the community	Community Futures	3.1
	Protecting the bay		3.2
14.	Protect and manage foreshores through <ul style="list-style-type: none"> completion of a city-wide coastal process study development of a shoreline erosion management plan for Norfolk Beach, Coochiemudlo Island and Thorneside Esplanade 	City Infrastructure	3.2
	Making the bay accessible		3.4
15.	Maintain and enhance access to the bay through the finalisation of pre-planning for the Macleay Island car park and the maintenance of cross-bay transport links	City Infrastructure	3.4
Quandamooka Country			
	Supporting Aboriginal custodians		4.1, 4.2, 4.3, 4.4
16.	Provide coordination and governance over implementation of Council's Indigenous Land Use Agreement in partnership with the Quandamooka people	Community Futures / City Planning & Environment	4.1, 4.2, 4.3, 4.4
17.	Develop a Cultural Heritage Policy and Guideline	Community Futures	4.4
	Strengthening reconciliation through partnership		4.6
18.	Partner with local Aboriginal organisations through participation in the Quandamooka Forum, coordination of partnership activities with Council and other levels of government and monitoring progress of the new Quandamooka Aboriginal Community Plan	Community Futures	4.6
	Sharing and educating		4.5, 4.8

No	Project	Lead Group / Unit	Reference
19.	Support community and Council education and awareness through a range of programs including <ul style="list-style-type: none"> review of communication material, including fact sheets website, pamphlets etc, to ensure community have access to information about Quandamooka Country development and delivery of a program of cultural awareness for Council staff, in consultation with the local Aboriginal community 	Communications	4.5, 4.8
Wise Planning & Design			
	Planning for a liveable city		5.1, 5.4, 5.5, 5.6, 5.7, 5.9, 5.10
20.	Prepare a new planning scheme compliant with the <i>Sustainable Planning Act 2009</i> for first state interest review	City Planning & Environment	5.1
21.	Promote the planning and development of a network of accessible centres through a range of measures including <ul style="list-style-type: none"> management of the Cleveland CBD Revitalisation Strategy including the planning of identified catalyst sites participate with Economic Development Queensland in the preparation of development schemes comprising of land use and infrastructure plans and implementation programs for the declared Priority Development Areas of Toondah Harbour and Weinam Creek incorporation of the Cleveland and Capalaba Master Plans into the draft Redlands Planning Scheme 	City Planning & Environment	5.5
	Strengthening physical character and heritage		5.11
22.	Support 'place making' throughout the city via a range of measures including <ul style="list-style-type: none"> participation in the joint State, Quandamooka and Council investigations of the Native Title 'land bank' as identified in the relevant Indigenous Land Use Agreements between the parties advocate to the Queensland Government for the preparation of a coordinated strategic plan for North Stradbroke Island review and incorporation of European cultural heritage into the draft Redlands Planning Scheme 2015 finalisation of the program of local area plans, structure plans and master plans support local entrepreneurs and organisations who are delivering place making (e.g. night markets and events) 	City Planning & Environment	5.11
	Prioritising public infrastructure		5.8, 5.12, 5.13
23.	Progress the review of the Redlands Transport Plan	City Infrastructure	5.8
24.	Review Infrastructure Asset Management Plans for transport, marine and stormwater and review Council's Priority Infrastructure Plan	City Infrastructure	5.12
25.	Improve sewerage services at Dunwich and Victoria Point through a program to reline problem sewer mains	Distribution & Treatment	5.12
26.	Undertake site assessments on 52 specific mainland parcels to consider conversion to commercial use as outlined in Council's Open Space Strategy	City Planning & Environment	5.13

No	Project	Lead Group / Unit	Reference
27.	Continue to implement Council's Open Space Strategy and undertake an assessment of existing open space for possible land use re-assignment	City Planning & Environment	5.13
28.	Undertake business planning for cemeteries and report on outcomes	City Spaces	7.2
Supportive and vibrant economy			
	Promoting a self-sufficient economy		6.1, 6.3
29.	Engage with business leaders, the community and other stakeholders to review Council's Economic Development Strategy 2008-2012, deliver outcomes from the Council of Mayor's SEQ Economic Development Strategy in partnership with other SEQ Councils and finalise and commence implementation of the SMBI Community Economic Development Strategy	City Planning & Environment / Community Futures	6.1
30.	Promote Cleveland and Capalaba as principal regional activity centres by commencing activation of the Capalaba Central Business District (CBD) Master Plan and implementing the Cleveland Central Business District (CBD) Activation Work Plan under the management of the Cleveland CBD Revitalisation Committee	City Planning & Environment	6.3
	Supporting local business and jobs		6.1, 6.2
31.	Investigate and report on Smart Work Centre options	Community Futures / Economic Development	6.1, 6.2
32.	Monitor and report on local procurement spending by Council	Financial Services	6.1, 6.2
	Strengthening the tourism industry		6.6
33.	Develop and implement a tourism development action plan	Community Futures	6.6
Strong and connected communities			
	Building community spirit and belonging		7.2
34.	Provide access to quality services by implementing the recommendations from the community halls review (e.g. booking and promotional efficiency program)	Community Futures	7.2
	Safeguarding community wellbeing		7.3, 7.5, 7.10
35.	Complete community and state government consultation and adopt local laws in accordance with the model local laws framework	Corporate Governance	7.3
36.	Facilitate the Redlands Domestic Violence Consortium to advocate for a domestic violence service for the Redlands	Community Futures	7.3
37.	Develop an environmental health report, policy and strategy to assess the state of community and environmental health in Redlands, establish a strategic approach to environmental health and target resources where they are most needed	Health & Environment Unit	7.3
38.	Increase community participation in recreational and other events by reviewing the operation of Redlands Showgrounds and implementing improvements and by facilitating increased community access to school facilities (e.g. pools, playing fields and halls)	City Spaces	7.5
39.	Improve the preparedness and safety of the Redlands community, particularly those most vulnerable, by developing and commencing implementation of a Redlands Community Resilience Program	Disaster Management	7.10

No	Project	Lead Group / Unit	Reference
	Building on local strengths		7.7
Inclusive and ethical governance			
	Engaging with and informing the community		8.2, 8.4, 8.8
40.	Produce and publish an updated quarterly Council magazine and undertake planning for a comprehensive review of Council's websites	Communications	8.2
	Engaging with other levels of government		8.3
41.	Develop a communication plan for the Federal referendum on the constitutional recognition of local government and support Councillors with community engagement and awareness	Corporate Governance / Communications	8.3
	Demonstrating accountability		8.1, 8.5
42.	Review council strategies and report to executive management and Council on the status and progress of all corporate strategies to ensure appropriate resource allocation and satisfactory monitoring and reporting arrangements	Corporate Governance	8.1
43.	Deliver the internal audit plan focusing on significant operational risks of Council and report on progress	Internal Audit	8.5
44.	Complete a review of the CEO's delegations and prepare a report for Council to endorse delegations that are still necessary and/or propose new approaches to support robust and decisive decision making in the organisation that removes red tape and ensures legislative compliance	Corporate Governance	8.5
An efficient and effective organisation			
	Our people		9.1, 9.2, 9.4
45.	Implement a new individual performance management system	Human Resources	9.1, 9.2
46.	Deliver project to reduce hazards of work	Human Resources	9.4
	Our finances		9.6
47.	Integrate asset management plans into the ten year financial strategy so that asset management drivers are fully reflected in Council's financial planning	Financial Services	9.6
	Our services		9.8, 9.10, 9.11
48.	Deliver phase one of the Integrated Customer Contact Centre and prepare for the implementation of phase two	Customer & Community Services	9.8, 9.10, 9.11
49.	Implement the Information Management Strategy	Information Management	9.10
50.	Improve project tracking to enable accurate and timely reporting of progress against project milestones and benefits realisation	Financial Services	9.11