

Budget

2021 - 2022



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

Mayor's Message

As Councillors worked to prepare this budget – my 10th as Mayor and second against the backdrop of COVID-19 – we were guided by the need for a responsible and back-to-basics approach to meeting residents' immediate needs while also ensuring their future aspirations could be realised.

All Councillors are to be commended for their commitment in this regard and for putting our city first as we continued to address the challenges before us. So too, CEO, Andrew Chesterman, and the Executive Leadership Team, whose expertise and direction was invaluable, and especially Chief Financial Officer, Deborah Corbett-Hall, and her exceptional finance team for their unwavering commitment to the task.

The enclosed budget is aligned to the Corporate Plan that Council adopted on 16 December 2020 to commence on 1 July 2021. Following the creation of the Corporate Plan, the result of this collaborative effort from all Councillors and the many compromises that had to be made, is a \$327 million budget which focusses on caring and enhancing vital community assets while keeping rates rises to a minimum.

The budget, which matches last year's record spend, includes a \$70 million-plus capital investment in the city that features key inter-generational projects to help Redlands Coast continue recovering from the impact of the COVID-19 pandemic.

This initial budgeted capital program of \$70.5 million has taken into consideration the timing of delivery of works in the current year to ensure it aligns with funding, effectively increasing the 2021-2022 capital expenditure.

It will support our community by underpinning local employment through significant investment in the type of projects and infrastructure that will help to grow our economy, support jobs and further improve the lifestyle that residents enjoy.

It builds on the commitment we gave last year to get people out and about again, get the economy moving, to back our businesses, support residents with the high level of services they deserve and restore the climate for local employment and opportunity.

Councillors have been mindful of the need for a firm focus on asset management and taking care of what we already have, while acknowledging the opportunities from significant inter-generational projects such as the Birkdale Community Precinct and Redlands Coast Sports and Recreation Precinct.

We are doing this while maintaining a strong balance sheet despite the multi-million-dollar hit from COVID and increased State Government bulk water charges and ensuring the increase in general rates revenue is kept to an average 1.7 per cent – or about 44 cents a week for a typical category 1a, owner-occupied household, excluding separate charges, utilities and State Government charges.

We will continue to spend locally wherever appropriate to help stimulate the economy, support local businesses and provide local jobs.

Our projected \$70 million capital budget is heavily focused on enhancing and improving lifestyle assets.

We will also look to take advantage of the Reserve Bank of Australia's expectation that record low interest rates will continue and, where appropriate, borrow for economy-boosting projects such as these, while maintaining our cash balances above borrowing levels. This will ensure the cost of building significant lasting assets are funded across several generations.

In the meantime, \$3.5 million has been allocated to progress the Redlands Coast Sport and Recreation Precinct project at Heinemann Road, Mount Cotton and more than \$1 million to fund the next stage of the exciting Birkdale Community Precinct, including the restoration of historic Willard's Farm.

There is also \$3 million for the continued redevelopment of Redland Bay's Weinam Creek transport hub, which will become a real focal point for southern Redlands Coast and \$7 million in total for local parks and streetscapes across the city.

All up, \$25 million is directed to road and transport networks. This includes \$10.8 million to continue the vital Wellington Street upgrade and another \$2 million for green sealing Southern Moreton Bay Island roads.

Island communities will also benefit from nearly \$4.2 million in major transport infrastructure spending, including the start of work on delivery of new jetties at each of the Southern Moreton Bay Islands.

As a city of islands with more than 335 km of coastline we know how important it is to care for our shores, which is why we will invest \$1.7 million in our foreshores and waterfront through our expanded Environment and Coastal Management Charge.

For less than \$3 a week, the charge will help to ensure that we keep Redlands Coast naturally wonderful by helping to cover the costs of initiatives such as the shoreline erosion management and our Coastal Hazard Adaptation Strategy and continue our vital environmental programs.

The bottom line has not been helped by yet another increase in the State Government's bulk water price, which has gone up another 3.5 per cent after years of big rises, as well as increases in areas such as the cost of recycling.

Despite these challenges we have still been able to provide total pensioner rates and utilities rebates totalling almost \$3.5 million, with rates rebates at \$335 a year for a full pensioner and \$167.50 for a part-pensioner.

Council's \$327 million budget funds many activities in addition to capital works. There is \$15 million to fund kerbside recycling and kerbside collection. Street lighting alone will cost \$3 million in 2021-22 and then there is the treatment of biosolids and sewerage maintenance, each costing more than \$1 million.

The community assets get consumed and age every year, with the budgeted depreciation in 2021-22 nearly \$68 million.

Council has continued on its asset management and strategic procurement journey, both aspects being accelerated in the budget year with significant resources being allocated.

With the impact of COVID-19 most likely to continue in the year ahead, this budget demonstrates that Council stands with its residents and will work with them to make Redlands Coast the best place to live, work and do business.

On residents' behalf, Council will continue to seek further funding from the Queensland and Australian governments, as well as cost savings, to take pressure off ratepayers.

I present the 2021-22 budget.

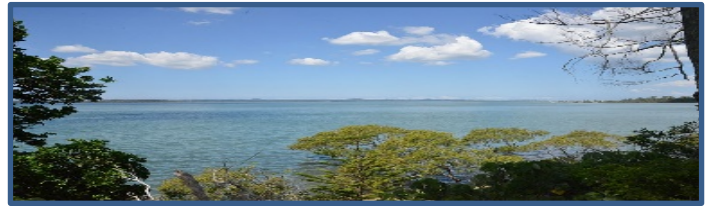
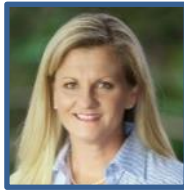


Councillor Karen Williams
Mayor of Redland City

Elected Members

Mayor

Cr Karen Williams



Division 1

Cr Wendy Boglary



Division 2

Cr Peter Mitchell



Division 3

Cr Paul Gollè



Division 4

Cr Lance Hewlett

Division 5

Cr Mark Edwards



Deputy Mayor

Division 6

Cr Julie Talty



Division 7

Cr Rowanne McKenzie



Division 8

Cr Tracey Huges

Division 9

Cr Adelia Berridge



Division 10

Cr Paul Bishop



Executive Leadership Team



Chief Executive Officer
Andrew Chesterman



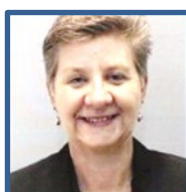
**General Manager
Organisational Services**
John Oberhardt



**General Manager
Community & Customer Services**
Louise Rusan



**General Manager
Infrastructure & Operations**
Dr Nicole Davis



**Head of People, Culture &
Organisational Performance**
Amanda Daly



General Counsel
Andrew Ross



Chief Financial Officer
Deborah Corbett-Hall



Council's Corporate Plan

On 16 December 2020, Redland City Council ('Council') adopted its Corporate Plan, for the five year period 2021-2026, to commence 1 July 2021. *Our Future Redlands - A Corporate Plan to 2026 and Beyond* introduces our new city vision delivering on our community's collective aspirations. The Corporate Plan presents a 2041 vision for Redlands Coast as a city of *connected communities, naturally wonderful lifestyle and embracing opportunities* and identifies Council's following seven Vision Goals:

1. City Leadership

Our city is enriched through a spirit of collaboration and respect across Council and the community, which drives our shared community values and achieves outcomes for our people, place and prosperity.

2. Strong Communities

Our strong and vibrant community spirit is nurtured through services, programs, organisations, facilities and community partnerships that promote resilience, care and respect for residents of all ages, cultures, abilities and needs.

3. Quandamooka Country

Our city embraces the rich Aboriginal heritage of Redlands Coast (Quandamooka) and the Traditional Owners' ongoing custodianship of Quandamooka land and waters. We work together for the future of Redlands Coast on Quandamooka country.

4. Natural Environment

Our environment enhances our identity, lifestyle, wellbeing, economy and cultural values. Opportunities to be immersed in our naturally wonderful environment are harnessed, and drive our commitment to protect and enhance our natural assets.

5. Liveable Neighbourhoods

Our unique local lifestyle is enhanced by a well-planned network of island, urban, rural and bushland areas which connect and support our natural assets, communities and businesses.

6. Thriving Economy

Our thriving economy recognises the benefit of our unique geography and is underpinned by enabling infrastructure, supportive policy and successful partnerships which maximise opportunity for growth in industry, job creation, innovation and investment.

7. Efficient and Effective Organisation

Council employees are proud to deliver efficient, valued and sustainable services for the betterment of the community.

Council's 2021-2022 budget supports, and is consistent with, the 2021-2026 Corporate Plan in delivering services, programs and facilities to its community.

2021-2022 Annual Budget at a Glance

Capital Investment



- Continuation of Weinam Creek Development
- Road Renewals
- Macleay Island Ferry Terminal
- Redlands Coast Sport Precinct Development
- Wellington Street Upgrade
- Beth Boyd Park Renewal
- Bus Shelter and Seat Renewal
- Victoria Point Wastewater Treatment Plant Dewatering Improvements
- Southern Moreton Bay Island Road Upgrades and Expansions
- Kinross Road Sewerage Trunk Renewal
- Champion Lane Wellington Point Seawall Upgrade
- Rocky Point Russell Island Seawall Upgrade
- Southern Moreton Bay Island Commuter Interchange - Russell, Macleay, Lamb and Karragarra Islands
- William Ross Park Upgrade
- Drainage Renewal - Claytons Road Culverts Amity

Rates and Charges

Council (RCC) Rates and Charges

- A general rate increase of 1.70% for an average residential owner occupied property in rating category 1a (excluding utility and State Government controlled charges, i.e. bulk water and the emergency management levy)

Environment and Coastal Management Separate Charge

- A unique feature of Redlands Coast is its 335 kilometres of coastline. The scope of the Environment Separate Charge has been expanded to incorporate foreshore maintenance and coastal management programs. The new Environment and Coastal Management Separate Charge has been introduced at \$148.92 per annum, to fund work such as fire management, citywide planting, habitat restoration and management, the management of foreshores and mitigation of coastal hazards

Landfill Remediation Separate Charge

- Increased by \$17.88 per annum from \$30.00 to \$47.88 per annum for 2021-22

Redland City SES Administration Separate Charge

- Increased by 20 cents from \$7.08 to \$7.28 per annum for 2021-22

Water Pricing – RCC controlled

- 2021-22 water fixed access (domestic) charge increased by \$9.20 from \$280.48 per annum to \$289.68
- 2021-22 water consumption - Variable Water Residential charge has increased by 1.5 cents from 61.4 to 62.9 cents per kilolitre

Water Pricing – State controlled

- Water consumption - State Controlled Bulk Water increased by 10.9 cents from \$3.122 per kilolitre to \$3.231 per kilolitre for 2021-22

Wastewater Pricing

- Average domestic sewerage charge has increased by \$33.00 from \$713.00 to \$746.00 per annum for 2021-22

Comparative Bill for Pricing 2021-22 Domestic Average Water User				
	2020-21	2021-22	Variance	Variance
	\$	\$	\$	%
Water Access	280.48	289.68	9.20	3.28
Water Consumption (190.56kL)*:				
Bulk (State Controlled)	594.93	615.70	20.77	3.50
Retail (RCC Controlled)	117.02	119.94	2.92	2.50
Total Water excluding Wastewater	992.43	1,025.32	32.89	3.31
Wastewater	713.00	746.00	33.00	4.63
TOTAL WATER CHARGES	1,705.43	1,771.32	65.89	3.86

* RCC calculates average annual consumption by applying historical consumption data to derive a residential daily average usage. In contrast, the QCA apply an average annual consumption of 160kL.

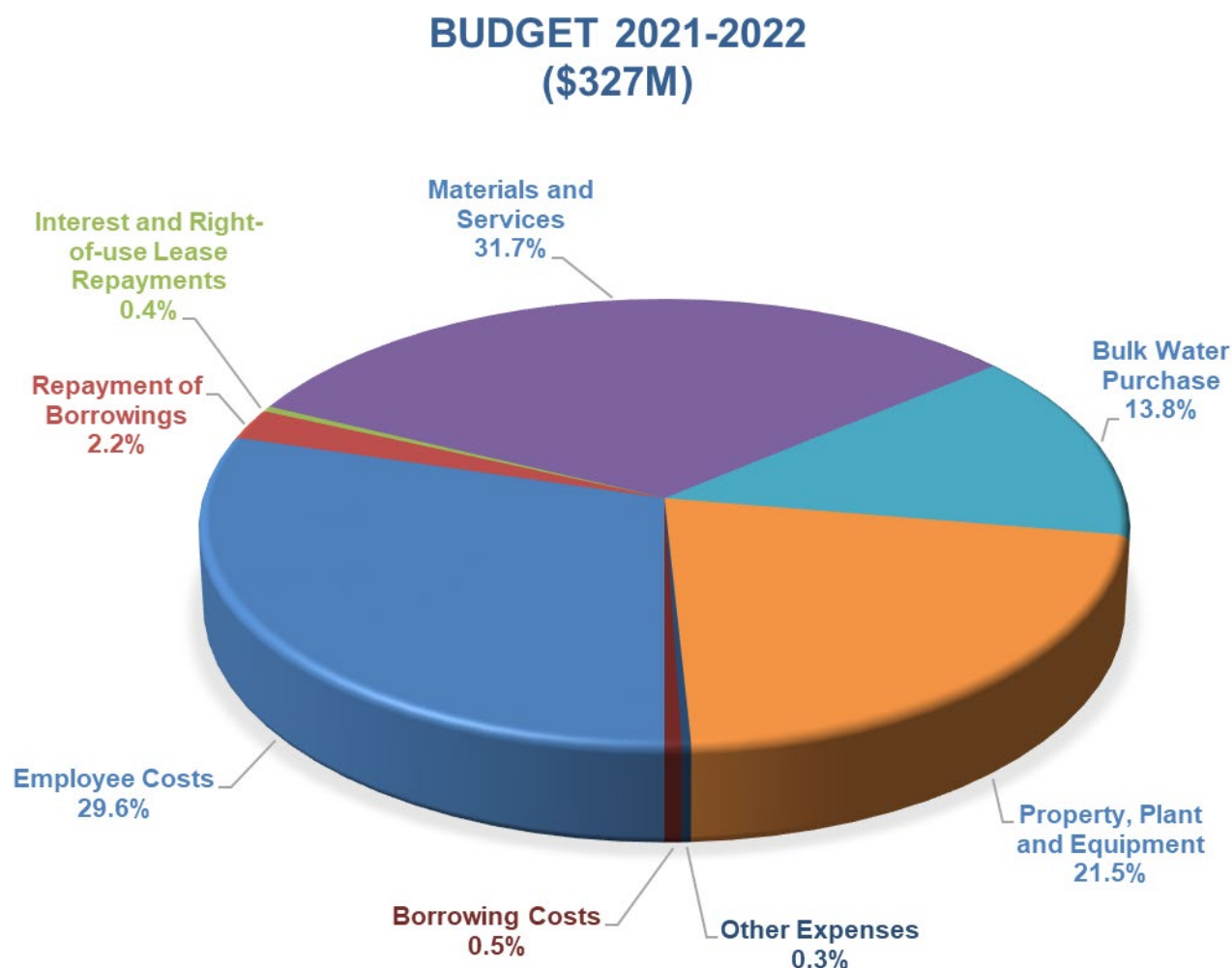
Waste Levy in Queensland

- For the financial year 2021-22, an annual payment of \$5,231,355 will be paid to Redland City Council by the Queensland Government under the *Waste Reduction and Recycling Act 2011*. The purpose of this payment is to mitigate any direct impacts of the waste disposal levy to households in the Redland City local government area.

Financial Budget Overview 2021-2022

Investment in the City

For 2021-22, 31.7% of the budget has been allocated to purchase materials and deliver services to support the Redlands community. Additionally, 13.8% relates to the purchase of bulk water from the Queensland State Government. 21.5% has been set aside for new infrastructure and other capital programs. A further 29.6% is required for Council employees who contribute towards the delivery of services and maintenance programs to the Redlands community.



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

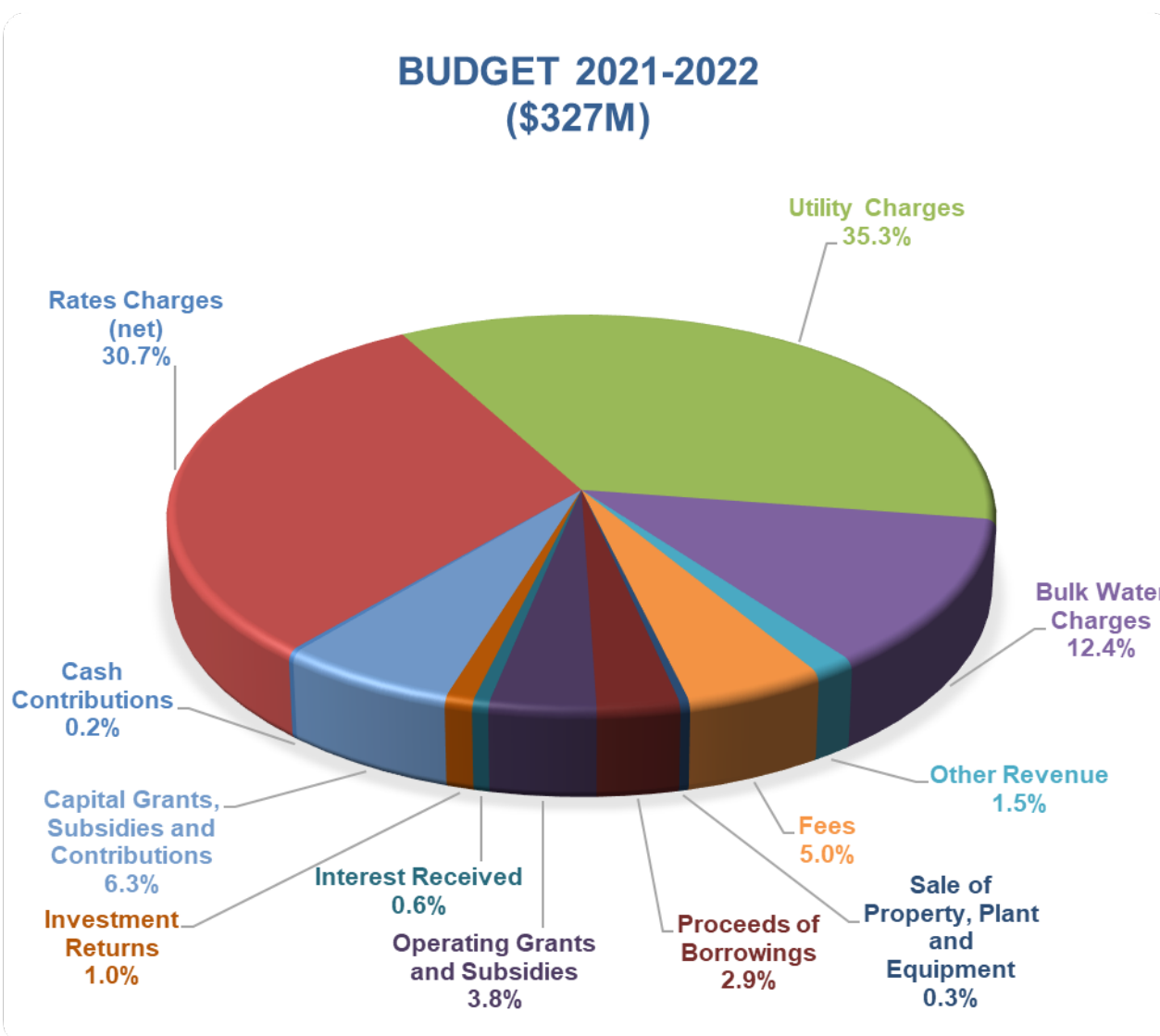
Council's Financial Strategy includes the outputs of a ten year financial model that is aligned to Budget 2021-22 and provides the most recent long-term financial forecast. The following policies have also been updated for the 2021-22 financial year to provide Council with a framework to ensure long-term financial and infrastructure sustainability for the community:

- Debt
- Investment
- Revenue
- Application of Dividends and Tax Equivalent Payments

Funding the Investment in the City

Redland City Council's cash funding originates from a range of sources, with net general rate charges representing 30.7% of total cash funding. Utility charges make up 35.3% of the cash funding with a further 12.4% for the State Bulk Water charges. Council monitors its key performance indicator 'level of dependence on general rate revenue' which demonstrates the reliance on general rates. Cash received from interest has reduced in 2021-22 due to historically low interest rates.

Capital and operating grants, subsidies and contributions are forecast to provide 10.3% of cash funding and this revenue assists Council in delivering a variety of capital programs and various operational maintenance activities. Additionally, fees collected from the issue of permits and consideration of applications and community related services contribute to approximately 5.0% of the funds received by Council.



Budgeted Financial Statements

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

Financial Budget Summary

	Budget Year 1 2021-22 \$000	Forecast Year 2 2022-23 \$000	Forecast Year 3 2023-24 \$000
Revenue from Operating Activities	310,554	328,153	342,729
Expenses from Operating Activities	308,504	326,311	340,469
Finance Costs	2,007	1,709	1,911
Result from Operating Activities	43	133	349
Capital Revenue	24,594	27,906	31,351
Capital Expenses	289	448	111
Total Change in Community Equity	24,349	27,591	31,589

Key Balance Sheet Items

Budgeted assets and liabilities are established using the anticipated closing balances at 30 June 2021, except where items have been specifically budgeted to the balance sheet, such as movements in cash and cash equivalents, borrowings and property, plant and equipment. Budgeted balances for all other line items do not necessarily reflect actual movements during 2020-21. Finalised and audited opening balances as at 1 July 2021 will be reflected in Council's 2020-2021 annual report.

	Budget Year 1 2021-22 \$000	Forecast Year 2 2022-23 \$000	Forecast Year 3 2023-24 \$000
Total Assets	2,884,111	2,917,788	2,960,722
Total Liabilities	128,547	134,633	145,978
Net Community Assets	2,755,563	2,783,155	2,814,744
Total Cash at Year End	198,990	200,530	203,720
Total Debt at Year End	46,985	53,440	63,314

Redland City Council - Statement of Financial Position

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

	Budget Year 1 2021-22 \$000	Forecast Year 2 2022-23 \$000	Forecast Year 3 2023-24 \$000
CURRENT ASSETS			
Cash and cash equivalents	198,990	200,530	203,720
Trade and other receivables	42,672	44,924	46,700
Inventories	916	916	916
Other current assets	1,810	1,810	1,810
Total current assets	244,389	248,180	253,146
NON-CURRENT ASSETS			
Investment property	1,225	1,225	1,225
Property, plant and equipment	2,619,909	2,650,777	2,689,836
Intangible assets	1,135	1,006	869
Right-of-use assets	4,723	3,870	2,917
Other financial assets	73	73	73
Investment in other entities	12,657	12,657	12,657
Total non-current assets	2,639,722	2,669,608	2,707,577
TOTAL ASSETS	2,884,111	2,917,788	2,960,722
CURRENT LIABILITIES			
Trade and other payables	37,171	40,067	42,201
Borrowings - current	8,326	4,003	4,691
Lease liability - current	1,294	1,128	917
Provisions - current	15,270	15,161	15,536
Other current liabilities	1,911	1,940	1,973
Total current liabilities	63,972	62,299	65,318
NON-CURRENT LIABILITIES			
Borrowings - non-current	38,659	49,436	58,623
Lease liability - non-current	4,377	3,416	2,499
Provisions - non-current	21,539	19,482	19,538
Total non-current liabilities	64,576	72,334	80,661
TOTAL LIABILITIES	128,547	134,633	145,978
NET COMMUNITY ASSETS	2,755,563	2,783,155	2,814,744
COMMUNITY EQUITY			
Asset revaluation surplus	1,035,840	1,035,840	1,035,840
Retained surplus	1,619,513	1,652,528	1,689,540
Constrained cash reserves	100,210	94,787	89,364
TOTAL COMMUNITY EQUITY	2,755,563	2,783,155	2,814,744

Redland City Council - Statement of Cash Flows

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

	Budget Year 1 2021-22 \$000	Forecast Year 2 2022-23 \$000	Forecast Year 3 2023-24 \$000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	297,941	306,404	316,876
Payments to suppliers and employees	(246,606)	(256,390)	(265,057)
	51,334	50,015	51,819
Interest received	2,037	2,628	3,211
Rental income	1,067	1,085	1,106
Non-capital grants and contributions	14,109	15,807	19,762
Borrowing costs	(1,763)	(1,156)	(1,366)
Right-of-use assets interest expense	(131)	(106)	(87)
Net cash inflow / (outflow) from operating activities	66,654	68,272	74,445
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment	(70,498)	(95,516)	(107,910)
Payments for intangible assets	-	(253)	(257)
Proceeds from sale of property, plant and equipment	1,222	1,205	1,541
Capital grants, subsidies and contributions	22,133	21,624	25,638
Other cash flows from investing activities	3,500	882	986
Net cash inflow / (outflow) from investing activities	(43,642)	(72,059)	(80,002)
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds of borrowings	10,324	14,700	13,877
Repayment of borrowings	(7,243)	(8,245)	(4,002)
Right-of-use lease payments	(1,145)	(1,128)	(1,128)
Net cash inflow / (outflow) from financing activities	1,936	5,326	8,747
Net increase / (decrease) in cash held	24,947	1,540	3,190
Cash and cash equivalents at the beginning of the year	174,043	198,990	200,530
Cash and cash equivalents at the end of the year	198,990	200,530	203,720

Redland City Council - Statement of Income and Expenditure

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

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

Redland City Council - Statement of Comprehensive Income

	Budget Year 1 2021-22 \$000	Forecast Year 2 2022-23 \$000	Forecast Year 3 2023-24 \$000
Recurrent revenue			
Rates charges	111,574	114,785	118,161
Levies and utility charges	170,378	176,334	182,634
Less: pensioner remissions and rebates	(3,486)	(3,581)	(3,682)
Fees	15,337	16,053	16,850
Rental income	1,067	1,087	1,109
Interest received	2,037	2,628	3,211
Sales revenue	3,682	3,750	3,825
Other income	469	478	488
Grants, subsidies and contributions	9,496	16,619	20,134
Total recurrent revenue	310,554	328,153	342,729
Capital revenue			
Grants, subsidies and contributions	22,133	21,624	25,638
Non-cash contributions	2,461	6,282	5,713
Total capital revenue	24,594	27,906	31,351
TOTAL INCOME	335,148	356,059	374,081
Recurrent expenses			
Employee benefits	97,172	99,503	101,891
Materials and services	145,459	158,878	167,046
Finance costs	2,007	1,709	1,911
Depreciation and amortisation	67,563	69,661	73,306
Other expenditure	522	534	548
Net internal costs	(2,213)	(2,265)	(2,321)
Total recurrent expenses	310,511	328,019	342,380
Capital expenses			
(Gain) / loss on disposal of non-current assets	289	448	111
Total capital expenses	289	448	111
TOTAL EXPENSES	310,799	328,467	342,491
NET RESULT	24,349	27,591	31,589
Other comprehensive income / (loss) Items that will not be reclassified to a net result			
Revaluation of property, plant and equipment	-	-	-
TOTAL COMPREHENSIVE INCOME	24,349	27,591	31,589

Redland City Council - Statement of Changes in Equity

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

	Asset Revaluation Surplus \$000	Retained Surplus \$000	Constrained Cash Reserves \$000	Total Community Equity \$000
Balance as at 1 July 2021	1,035,840	1,596,498	98,877	2,731,215
Net result	-	24,349	-	24,349
Total comprehensive income for the year	-	24,349	-	24,349
Transfers to and from reserves:				
Transfers to reserves	-	(36,530)	36,530	-
Transfers from reserves	-	35,197	(35,197)	-
Total transfers to and from reserves	-	(1,333)	1,333	-
Balance as at 30 June 2022	1,035,840	1,619,513	100,210	2,755,563

	Asset Revaluation Surplus \$000	Retained Surplus \$000	Constrained Cash Reserves \$000	Total Community Equity \$000
Balance as at 1 July 2022	1,035,840	1,619,513	100,210	2,755,563
Net result	-	27,591	-	27,591
Total comprehensive income for the year	-	27,591	-	27,591
Transfers to and from reserves:				
Transfers to reserves	-	(40,651)	40,651	-
Transfers from reserves	-	46,074	(46,074)	-
Total transfers to and from reserves	-	5,423	(5,423)	-
Balance as at 30 June 2023	1,035,840	1,652,528	94,787	2,783,155

	Asset Revaluation Surplus \$000	Retained Surplus \$000	Constrained Cash Reserves \$000	Total Community Equity \$000
Balance as at 1 July 2023	1,035,840	1,652,528	94,787	2,783,155
Net result	-	31,589	-	31,589
Total comprehensive income for the year	-	31,589	-	31,589
Transfers to and from reserves:				
Transfers to reserves	-	(43,004)	43,004	-
Transfers from reserves	-	48,427	(48,427)	-
Total transfers to and from reserves	-	5,423	(5,423)	-
Balance as at 30 June 2024	1,035,840	1,689,540	89,364	2,814,744

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 2021-22 \$000	Forecast Year 2 2022-23 \$000	Forecast Year 3 2023-24 \$000
Revenue			
Rates charges	111,574	114,785	118,161
Levies and utility charges	170,378	176,334	182,634
<i>Less: Pensioner remissions and rebates</i>	(3,486)	(3,581)	(3,682)
Fees	15,337	16,053	16,850
Operating grants and subsidies	8,729	15,830	19,322
Operating contributions and donations	767	789	812
Interest external	2,037	2,628	3,211
Other revenue	5,218	5,315	5,422
Total revenue	310,554	328,153	342,729
Expenses			
Employee benefits	97,172	99,503	101,891
Materials and services	145,459	158,878	167,046
Finance costs other	437	447	457
Other expenditure	522	534	548
Net internal costs	(2,213)	(2,265)	(2,321)
Total expenses	241,378	257,097	267,620
Earnings before interest, tax and depreciation	69,176	71,055	75,109
Interest expense - external	1,569	1,262	1,454
Depreciation and amortisation	67,563	69,661	73,306
OPERATING SURPLUS / (DEFICIT)	43	133	349

Please refer to the City Water and City Waste operating and capital funding statements on pages 21 to 24 for the estimated revenues and costs of Council's commercial business activities. The costs are included in the above RCC statements although are broken out for transparency as part of full operating and capital funding statements for these commercial businesses.

Redland City Council - Capital Funding Statement

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

	Budget Year 1 2021-22 \$000	Forecast Year 2 2022-23 \$000	Forecast Year 3 2023-24 \$000
Proposed sources of capital funding			
Capital contributions and donations	14,257	19,857	24,639
Capital grants and subsidies	7,876	1,767	999
Proceeds on disposal of non-current assets	1,222	1,205	1,541
Capital transfers (to) / from reserves	3,541	5,423	5,423
Non-cash contributions	2,461	6,282	5,713
New loans	10,324	14,700	13,877
Funding from general revenue	41,990	62,193	66,819
Total sources of capital funding	81,670	111,427	119,011
Proposed application of capital funds			
Contributed assets	2,461	6,282	5,713
Capitalised goods and services	62,822	88,108	99,514
Capitalised employee costs	7,676	7,662	8,653
Loan redemption	8,712	9,375	5,130
Total application of capital funds	81,670	111,427	119,011

Redland City Council - Other Budgeted Items

	Budget Year 1 2021-22 \$000	Forecast Year 2 2022-23 \$000	Forecast Year 3 2023-24 \$000
Other budgeted items			
Transfers to constrained operating reserves	(22,274)	(22,830)	(23,401)
Transfers from constrained operating reserves	17,400	22,830	23,401
Written down value (WDV) of assets disposed	1,511	1,205	1,541

Contributions from Developers

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

	Budget Year 1 2021-22 \$000	Forecast Year 2 2022-23 \$000	Forecast Year 3 2023-24 \$000
Operating developer contributions	335	341	348
Capital developer contributions	14,257	19,857	24,639
Developer non-cash contributed assets	2,461	6,282	5,713
Total developer contributions	17,053	26,481	30,700

Financial Stability Ratios and Measures of Financial Sustainability Overview

Council's ten year financial forecast is frequently updated to reflect changes to policy direction, budget review movements and market influences. The figures below reflect assumptions, parameters and indices as agreed for 2021-22 budget development and, as in previous years, are subject to change following budget adoption. The below measures of financial sustainability are provided in accordance with the requirements of section 169(4) and (5) of the *Local Government Regulation 2012*.

A definition of each of the ratios is given in the Glossary – Financial Stability Ratios and Measures of Financial Sustainability on page 67.

Redland City Council	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Operating Surplus Ratio Target between 0% and 10% (on average over the long-term)	0.01%	0.04%	0.10%	0.15%	0.17%	0.20%	0.22%	0.26%	0.32%	0.36%
Asset Sustainability Ratio (Infrastructure Assets Only) Greater than 90% (on average over the long-term)	64.57%	68.19%	67.99%	73.29%	90.70%	67.48%	67.79%	67.97%	73.64%	77.71%
Net Financial Liabilities Ratio Less than 60% (on average over the long-term)*	-37.30%	-34.60%	-31.27%	-30.46%	-29.01%	-25.96%	-22.91%	-20.27%	-16.70%	-13.69%

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

Redland City Council	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Level of Dependence on General Rate Revenue (Excludes utility revenues) - Threshold set < 40%	34.96%	34.04%	33.55%	33.76%	33.46%	33.37%	33.38%	33.49%	33.56%	33.54%
Ability to Pay Our Bills - Current Ratio Target between 1.1 and 4.1**	3.82	3.98	3.88	3.77	3.82	3.92	3.79	3.65	3.53	3.39
Ability to Repay Our Debt - Debt Servicing Ratio (%) Target less than or equal to 15%	3.27%	3.24%	1.92%	2.12%	2.24%	1.82%	1.64%	1.80%	1.92%	2.05%
Cash Balances - \$000 Target greater than or equal to \$50M	198,990	200,530	203,720	211,717	215,390	217,727	219,775	219,827	219,863	220,509
Cash Balances - Cash Capacity in Months Target greater than 3 months	9.61	9.34	9.17	9.31	9.12	8.89	8.72	8.40	8.10	7.80
Longer Term Financial Stability - Debt to Asset Ratio (%) Target less than or equal to 10%	1.63%	1.83%	2.14%	2.41%	2.62%	2.95%	3.18%	3.32%	3.60%	3.83%
Operating Performance Target greater than or equal to 10%	21.15%	20.95%	21.83%	21.91%	21.62%	21.68%	22.55%	22.58%	22.61%	22.45%
Interest Coverage Ratio Target less than 5% ***	-0.19%	-0.42%	-0.51%	-0.63%	-0.75%	-0.82%	-0.88%	-0.81%	-0.74%	-0.66%

** The current ratio is still favourable when exceeding 4.1, more current assets than current liabilities

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

Redlands Rates Comparison

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

The total increase in the rates and charges levied for the 2021-22 budget compared with the rates and utility charges levied in the 2020-21 budget is 4.81%, comprising growth (new properties in the city contributing more revenue) of 2.09% and a 2.72% price increase.

Significant Business Activities

In accordance with section 169(3)(i) of the *Local Government Regulation 2012*, Council's budget must include the estimated costs for the local government's significant business activities carried on using a full cost pricing basis. Of note, the two significant business activities of Council are also Commercial Business Units. The following estimated significant business activity statements are in accordance with section 34 of the *Local Government Regulation 2012*.

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

City Water

CITY WATER OPERATING STATEMENT

	Budget Year 1 2021-22 \$000	Forecast Year 2 2022-23 \$000	Forecast Year 3 2023-24 \$000
Revenue			
Levies and utility charges	124,658	129,298	134,215
<i>Less: Pensioner remissions and rebates</i>	(480)	(489)	(498)
Fees	782	819	859
Operating grants and subsidies	-	-	-
Operating contributions and donations	-	-	-
Interest external	1,141	1,581	1,956
Community service obligations	480	489	503
Other revenue	2,065	2,103	2,146
Total revenue	128,647	133,801	139,180
Expenses			
Employee benefits	9,688	9,921	10,160
Materials and services	62,793	64,986	67,260
Finance costs other	-	-	-
Other expenditure	-	-	-
Net internal costs	3,783	3,853	3,930
Total expenses	76,264	78,760	81,350
Earnings before interest, tax and depreciator	52,382	55,041	57,831
Interest expense	224	227	226
Internal interest	15,139	15,348	15,328
Depreciation and amortisation	24,711	24,235	24,685
OPERATING SURPLUS / (DEFICIT)	12,309	15,232	17,591

CITY WATER CAPITAL FUNDING STATEMENT

	Budget Year 1 2021-22 \$000	Forecast Year 2 2022-23 \$000	Forecast Year 3 2023-24 \$000
Proposed sources of capital funding			
Capital contributions and donations	2,956	4,061	9,191
Capital grants and subsidies	-	-	-
Proceeds on disposal of non-current assets	-	-	-
Capital transfers (to) / from reserves	1,019	1,260	11,631
Non-cash contributions	2,379	4,282	1,713
New loans	3,368	-	-
Funding from general revenue	(2,699)	13,472	18,888
Total sources of capital funding	7,023	23,075	41,423
Proposed application of capital funds			
Contributed assets	2,379	4,282	1,713
Capitalised goods and services	3,592	16,546	35,676
Capitalised employee costs	390	1,439	3,102
Loan redemption	662	808	931
Total application of capital funds	7,023	23,075	41,423
Other budgeted items			
Transfers to constrained operating reserves	-	-	-
Transfers from constrained operating reserves	-	-	-
Written down value (WDV) of assets disposed	-	-	-
Income tax	5,293	7,073	8,549
Dividend	9,263	12,377	14,960

CITY WATER COMMUNITY SERVICE OBLIGATIONS (CSOs)

Job Name	Description of the nature of the CSO	Budget Year 1 2021-22 \$000	Forecast Year 2 2022-23 \$000	Forecast Year 3 2023-24 \$000
Water concession not for profit	Reduced charges for water for charities and not for profit organisations	97	99	101
Wastewater concession not for profit	Reduced charges for wastewater for charities and not for profit organisations	301	307	318
Concealed leaks	A remission provided to eligible customers on the estimated water lost due to a concealed leak	82	83	85
		480	489	503

City Waste

CITY WASTE OPERATING STATEMENT

	Budget Year 1 2021-22 \$000	Forecast Year 2 2022-23 \$000	Forecast Year 3 2023-24 \$000
Revenue			
Levies and utility charges	30,931	37,173	38,458
<i>Less: Pensioner remissions and rebates</i>	-	-	-
Fees	682	714	750
Operating grants and subsidies	227	-	-
Operating contributions and donations	-	-	-
Interest external	239	231	329
Community service obligations	164	167	170
Other revenue	814	829	845
Total revenue	33,057	39,115	40,553
Expenses			
Employee benefits	1,943	1,990	2,038
Materials and services	20,203	25,883	26,754
Finance costs other	1	1	1
Other expenditure	-	-	-
Net internal costs	1,990	2,027	2,067
Total expenses	24,137	29,901	30,860
Earnings before interest, tax and depreciation	8,920	9,214	9,692
Interest expense	7	16	11
Internal interest	-	-	-
Depreciation and amortisation	423	424	864
OPERATING SURPLUS / (DEFICIT)	8,490	8,774	8,817

CITY WASTE CAPITAL FUNDING STATEMENT

	Budget Year 1 2021-22 \$000	Forecast Year 2 2022-23 \$000	Forecast Year 3 2023-24 \$000
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Proposed sources of capital funding

Capital contributions and donations	-	-	-
Capital grants and subsidies	-	-	-
Proceeds on disposal of non-current assets	-	-	-
Capital transfers (to) / from reserves	-	-	-
Non-cash contributions	-	-	-
New loans	-	-	-
Funding from general revenue	755	473	1,062

Total sources of capital funding	755	473	1,062
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Proposed application of capital funds

Contributed assets	-	-	-
Capitalised goods and services	600	433	1,022
Capitalised employee costs	-	-	-
Loan redemption	155	40	40

Total application of capital funds	755	473	1,062
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Other budgeted items

Transfers to constrained operating reserves	(5,307)	(5,405)	(5,514)
Transfers from constrained operating reserves	5,307	5,405	5,514
Written down value (WDV) of assets disposed	-	-	-
Income tax	2,547	2,632	2,645
Dividend	2,972	3,071	3,086

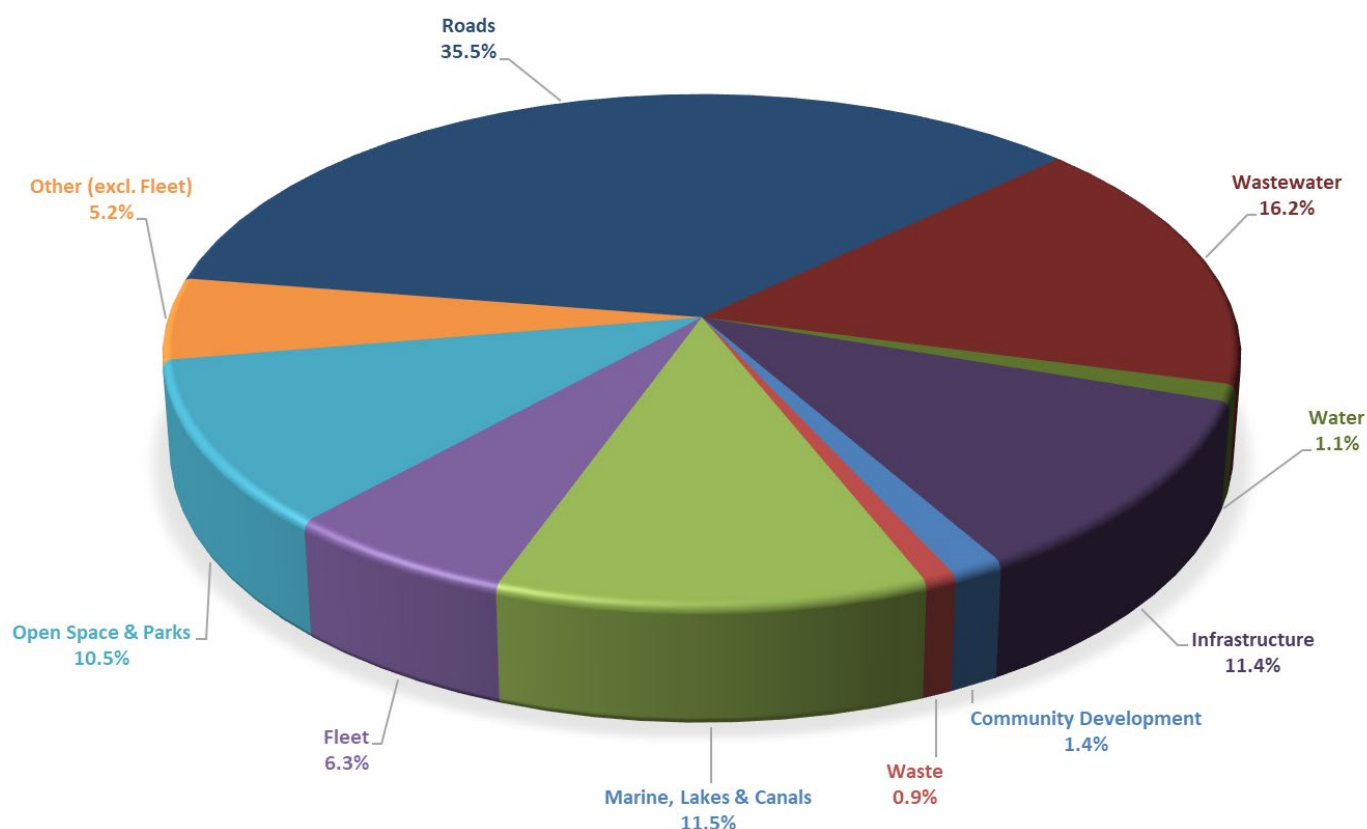
CITY WASTE COMMUNITY SERVICE OBLIGATIONS (CSOs)

Job Name	Description of the nature of the CSO	Budget Year 1 2021-22 \$000	Forecast Year 2 2022-23 \$000	Forecast Year 3 2023-24 \$000
Clean Up Australia Day	Acceptance of Clean Up Australia Day waste transfer stations, provision of bulk waste bins and waste disposal for clean-up sites.	2	2	2
Waste Disposal from Community Groups and Islands	Disposal of construction and demolition waste originating from islands and not accepted at island recycling and waste centres; and waiving of disposal fees for community groups and not for profit organisations via Policy WST-003-P.	52	53	54
In-Home Waste, Recycling and Green Waste Collection Service	In-Home wheelie bin collection services to residents who are unable to place their bin at the kerb for collection due to ill health, physical or mental capacity.	85	87	88
Bulky Item Collection Service (Elderly & People with Disability)	Removal and disposal of bulky items and green waste to eligible elderly and disabled clients.	25	26	26
		164	167	170

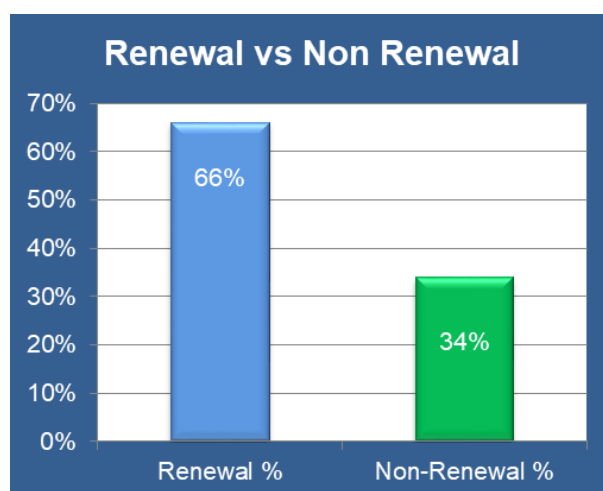
Capital Investment 2021-2022

Council reviewed its most recent 10 year capital program throughout the 2021-22 budget development process, ensuring its sustainability and deliverability. As per previous years, financial and asset sustainability were the focus of the capital program, with Council considering renewal of existing assets more favourably than the purchase of new assets. New assets not only impact on capital expenditure but also bring associated whole of life operating and maintenance costs with them. Key factors in the construction of the capital expenditure program are deliverability and community desire. A total of \$70.5M has been planned for capital works in 2021-22 which has been allocated across the work programs as displayed in the chart below.

**BUDGET 2021-2022
(\$70.5M)**

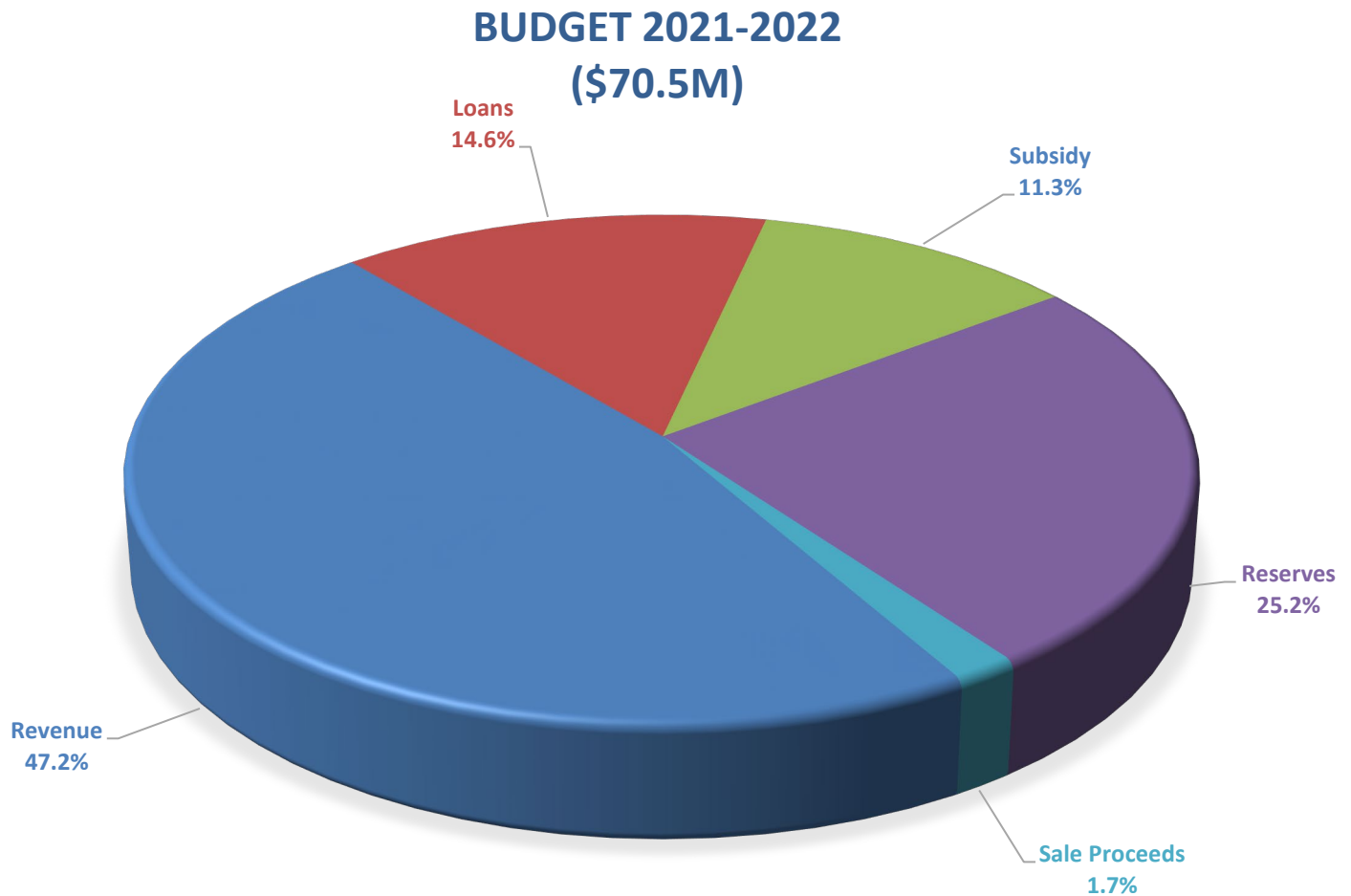


Category	Amount \$000	2021-22 %
Community Development	995	1%
Waste	600	1%
Marine, Lakes & Canals	8,178	12%
Fleet	4,420	6%
Open Space & Parks	7,436	11%
Other (excl. Fleet)	3,645	5%
Roads	25,005	36%
Wastewater	11,402	16%
Water	751	1%
Infrastructure	8,065	11%
Total	70,498	100%



Funding Capital Investment 2021-2022

The sources of capital expenditure funding are shown below:



Source of Funding	Amount \$000	2021-22 %
Revenue	33,278	47%
Loans	10,324	15%
Subsidy	7,876	11%
Reserves	17,797	25%
Sale Proceeds	1,222	2%
Total	70,498	100%

Capital Investment Program 2021-2022

The capital works program for 2021-22 has been constructed to address the priorities of Our Future Redlands – A Corporate Plan to 2026 and Beyond, as well as the outputs from the Asset and Service Management Plans. These plans have ensured Council focuses on renewing and maintaining assets to provide financial and asset sustainability to the community.

Additionally, the program also includes capital investment into Council's technology and capability that will assist in the delivery and maintenance of the infrastructure throughout the City. The overall expenditure on capital works is budgeted to be \$70.5M for 2021-22 and is listed below by category of expenditure.

Works Program	\$
Libraries	723,532
Public Art and Redlands Performing Arts Centre (RPAC)	271,155
Community and Cultural Development	994,687
Transport (footpaths, bikeways, carparks, bus stops/shelters)	5,795,040
Buildings	1,230,000
Stormwater	1,040,000
Infrastructure	8,065,040
Marine Foreshore Protection	8,026,518
Lake and Canal Estates	151,175
Marine and Foreshore	8,177,693
Infrastructure - Open Space	5,442,315
Parks and Conservation	1,993,757
Open Space, Parks and Conservation	7,436,072
Reseals and Resurfacing	12,213,357
Road Upgrade Programs and Intersection Safety Improvements	2,000,000
Road Reconstruction, Maintenance and Other	10,791,958
Roads	25,005,315
Wastewater Pump Stations	6,526,972
Wastewater Treatment Plants, Mains and Maintenance	4,875,287
Wastewater	11,402,259
Waste	599,999
Water	751,424
Fleet Replacement	4,420,301
Information Management Replacements, Upgrades and Projects	1,115,000
Land Actions and Acquisitions, Project Delivery and Administrative	2,530,000
Other	8,065,301
Grand Total	70,497,791

Long-Term Financial Forecast

As per section 169(2)(a) of the *Local Government Regulation 2012*, Council's budget is required to include a long-term financial forecast. The forecast includes Council's income, expenses and the value of Council's assets, liabilities and community equity.

Year one of the forecast depicts the adopted budget for financial year 2021-22. From year two to year ten of the forecast, values have been derived from Council's Long-Term Financial Forecast that works towards balancing the increase in revenue from the community to fund the replacement and renewal of assets.

	Year 1 Budget 2021-22 \$000	Year 2 Forecast 2022-23 \$000	Year 3 Forecast 2023-24 \$000	Year 4 Forecast 2024-25 \$000	Year 5 Forecast 2025-26 \$000
Total Income	335,148	356,059	374,081	399,493	409,390
Total Expenses	310,799	328,467	342,491	350,834	363,047
Total Assets	2,884,111	2,917,788	2,960,722	3,019,008	3,072,152
Total Liabilities	128,547	134,633	145,978	155,606	162,406
Community Equity	2,755,563	2,783,155	2,814,744	2,863,403	2,909,746

	Year 6 Forecast 2026-27 \$000	Year 7 Forecast 2027-28 \$000	Year 8 Forecast 2028-29 \$000	Year 9 Forecast 2029-30 \$000	Year 10 Forecast 2030-31 \$000
Total Income	425,644	439,139	442,967	452,551	467,661
Total Expenses	376,835	392,412	406,700	422,392	438,575
Total Assets	3,132,678	3,191,337	3,237,218	3,281,528	3,324,031
Total Liabilities	174,123	186,056	195,669	209,820	223,238
Community Equity	2,958,554	3,005,282	3,041,548	3,071,707	3,100,793

Please note that Redland City Council's ten year financial forecast is updated during formal budget review processes and also as part of the annual budget development. The figures above reflect assumptions, parameters and indices as part of the 2021-22 budget development and, as in previous years, are subject to change following budget adoption.

The difference between the City's assets and liabilities is community equity, which is estimated to be \$2.8 billion at the end of the 2021-22 financial year. Community equity continues to grow each year as the city grows and develops. The increase in community equity is largely driven by capital revenues from infrastructure charges, grants, subsidies and contributed assets.

Community equity continues to demonstrate that Council owns more than it owes. Key financial performance indicators including debt to asset ratio and net financial liabilities (refer to page 20) also illustrate the current financial position is within the target range.

Investment Policy (FIN-001-P)

Head of Power

Local Government Act 2009 (Act)

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

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

Local Government Regulation 2012

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

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

Policy Objective

To maximise earnings from authorised financial investments of surplus funds after assessing and minimising all associated risks in accordance with the annually revised and adopted Long-Term Financial Strategy (Financial Strategy). Further, to comply with section 191 of the *Local Government Regulation 2012*, this policy outlines Council's investment objectives, overall risk philosophy and procedures for achieving the goals related to investment stated in this policy.

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

Policy Statement

The Investment Policy is aligned to the objectives of Council's Corporate Plan and is achieved through the following procedures:

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

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

Council may also consider investing in commercial opportunities, joint ventures, associates and subsidiaries. Prior to investment, a comprehensive analysis will be undertaken to ensure the benefits of the investment outweigh the risks and costs. The analysis will ensure any proposal for investment outside a financial institution/fund manager will maintain or improve all relevant financial ratios and measures of sustainability within adopted Financial Strategy targets. Any investment outside of a financial institution/fund manager must also be consistent with the principles and objectives contained in Council's Revenue and Dividend Policies.

Debt Policy (FIN-009-P)

Head of Power

Local Government Act 2009 (Act)

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

Local Government Regulation 2012

Section 192(1) requires a Local Government to prepare and adopt a debt policy for a financial year. *The Act* also defines Council as a statutory body and subsequently Council's borrowing activities continue to be governed by the *Statutory Bodies Financial Arrangements Act 1982*.

Policy Objective

To ensure the sound management of Council's existing and future debt after assessing and minimising all associated risks in accordance with the annually revised and adopted Long-Term Financial Strategy (Financial Strategy). Further, to comply with section 192 of the *Local Government Regulation 2012*, this policy states the new borrowings planned for the 2021-2022 financial year, and the next nine financial years, and the period over which Council plans to repay existing and new borrowings.

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

Policy Statement

The Debt Policy is aligned to the objectives of Council's Corporate Plan and is achieved through Council's commitment to:

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

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

Schedule of forecasted debt 2021-2031: Local Government Regulation 2012 section 192(2)(a)										
	Budget Year 1 2021-22 \$000	Forecast Year 2 2022-23 \$000	Forecast Year 3 2023-24 \$000	Forecast Year 4 2024-25 \$000	Forecast Year 5 2025-26 \$000	Forecast Year 6 2026-27 \$000	Forecast Year 7 2027-28 \$000	Forecast Year 8 2028-29 \$000	Forecast Year 9 2029-30 \$000	Forecast Year 10 2030-31 \$000
Opening Balance	44,228	46,985	53,440	63,314	72,747	80,567	92,376	101,341	107,601	118,251
New Loans	10,324	14,700	13,877	14,123	13,265	15,991	12,917	10,890	15,890	15,000
Accrued Interest on Loans	1,438	1,156	1,366	1,546	1,710	1,944	2,290	2,526	2,697	2,987
Debt Service Payment (principal and interest)	(9,005)	(9,401)	(5,369)	(6,236)	(7,156)	(6,126)	(6,241)	(7,156)	(7,937)	(8,818)
Closing Balance	46,985	53,440	63,314	72,747	80,567	92,376	101,341	107,601	118,251	127,420

Schedule of forecasted remaining repayment terms in years 2021-2031: Local Government Regulation 2012 section 192(2)(b)										
	Budget Year 1 2021-22	Forecast Year 2 2022-23	Forecast Year 3 2023-24	Forecast Year 4 2024-25	Forecast Year 5 2025-26	Forecast Year 6 2026-27	Forecast Year 7 2027-28	Forecast Year 8 2028-29	Forecast Year 9 2029-30	Forecast Year 10 2030-31
Weighted Average in Years (existing loans)	11.45	12.84	12.70	12.91	13.73	13.39	12.40	11.40	10.40	9.41
Weighted Average in Years (incl. new loans)	13.34	16.00	16.57	16.96	17.20	17.04	16.59	16.08	15.80	15.48

NEW LOANS

Financial Year Ending 30 June	Amount \$000	Purpose	Repayment Period ^
2022	10,324	Major Capital Works and Acquisitions	20 years
2023	14,700	Major Capital Works and Acquisitions	20 years
2024	13,877	Major Capital Works and Acquisitions	20 years
2025	14,123	Major Capital Works and Acquisitions	20 years
2026	13,265	Major Capital Works and Acquisitions	20 years
2027	15,991	Major Capital Works and Acquisitions	20 years
2028	12,917	Major Capital Works and Acquisitions	20 years
2029	10,890	Major Capital Works and Acquisitions	20 years
2030	15,890	Major Capital Works and Acquisitions	20 years
2031	15,000	Major Capital Works and Acquisitions	20 years

^Assumed 20 years for forecasting purposes, will be in line with the lives of the assets funded by the loan

EXISTING LOANS

Year Borrowed**	Amount Borrowed \$000	Purpose	Repayment Period	Year to be Repaid	Principal Outstanding 30/6/2021 \$000
2016	632	Community Buildings	9 years	2025	374
2016	7,649	Land Acquisitions	9 years	2025	4,530
2016	1,754	Other Infrastructure	10 years	2026	1,109
2016	1,085	Paths and Trails	10 years	2026	683
2016	3,925	Road Infrastructure	10 years	2026	2,465
2016	6,859	Tidal Works	9 years	2025	3,964
2016	26,470	General Account	6 years	2022	9,462
2016	559	Waste Management Account	5 years	2021	117
2019	2,500	Infrastructure-Transport Weinam	20 years	2039	2,349
2020	9,800	Infrastructure Works Program	20 years	2040	9,562
2021	9,612	Major Capital Works and Acquisitions	20 years	2041	9,615

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

** The existing loan accounts were converted to fixed rate loans on 1 April 2016 following a QTC restructure of loans and policies.

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

- Council plans to repay its existing borrowings over their remaining terms, with all existing debt planned to be repaid by 2041.
- With respect to new debt, Council will consider the repayment period at the time of the application based on factors including the size of the loan and the nature of the asset to be funded. Of note, the maximum repayment term will be 20 years for all new borrowings.

Application of Dividends and Tax Equivalent Payments Policy (FIN-005-P)

Head of Power

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

Policy Objective

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

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

Policy Statement

The Application of Dividends and Tax Equivalent Payments Policy is aligned to the objectives of Council's Corporate Plan and is achieved through Council:

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

Additionally, Council is committed to:

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

Applying all financial returns to the provision of community benefit.

Constrained Cash Reserves

Administrative Directive (FIN-007-A)

Head of Power

Local Government Act 2009

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

Objective

To ensure Council's constrained cash reserves:

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

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

Statement

Council's Constrained Cash Reserves Administrative Directive is aligned to the objectives of the Corporate Plan through its philosophy to ensure funds held in constrained cash reserves are restricted to deliverables consistent with the:

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

Council is committed to achieving this goal by:

- Reporting on constrained cash reserves on a monthly basis as part of the monthly financial reports to General Meeting.
- Reporting constrained cash reserves as a subset of cash balances in annual statutory reporting.
- Ensuring constrained cash reserves do not exceed cash balances at the end of the financial year.
- Conducting regular reviews of all constrained cash reserves for relevance and future requirements in accordance with the Long-Term Financial Strategy and other appropriate strategies and plans.
- Ensuring that infrastructure charges are constrained for the purposes of new trunk infrastructure and not renewal work.
- Reviewing forecast reserve movements as an integral part of the annual budget development process.
- Transferring funds from constrained cash reserves back to retained earnings when the purpose of the reserve is no longer valid or required or when the funds have been expended on planned works.

Revenue Policy (FIN-017-P)

Head of Power

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

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

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

Policy Objective

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

- The principles that Council intends to apply in the 2021-22 financial year for:
 - Levying of rates and charges
 - Granting concessions for rates and charges
 - Recovering overdue rates and charges
 - Cost-recovery methods
- The purpose for concessions that Council intends to grant for rates and charges.
- The extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

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

- Community service obligations
- Applying user pays models
- Raising revenue from commercial activities
- Raising revenue from other external sources

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

Policy Statement

The Revenue Policy is aligned to the objectives of Council's Corporate Plan and Council's commitment to applying the following principles in the 2021-22 financial year:

Principles for levying of rates and charges:

- **Accountability** – Council will be accountable to the providers of funds to ensure those funds are applied efficiently and effectively to satisfy the objective for which the funds were raised.
- **Transparency** – Council will be transparent in its revenue raising activities and will endeavour to use systems and practices able to be understood by the community.
- **Representation** – Council will act in the interests of the whole community in making decisions about rates and charges.
- **Sustainable financial management** – Council will ensure it manages revenue diligently and that the application of funds is founded on sustainable strategic objectives that result in the timely and optimal investment in identified priorities.
- **Fairness** – While the rating legislation requires Council to use property valuations as the basis for raising rate revenue, Council will monitor the impact of valuation changes and moderate increases where possible.

- **Differentiation of categories** – Council will apply different rates to various categories of property that will reflect the particular circumstances of the categories and Council's policy objectives related to those categories.
- **Special needs and user pays** – Council will draw from various revenue sources to fund special needs including (but not necessarily limited to):
 - Separate rates or charges for whole of community programs
 - Special rates or charges for recovery of costs from beneficiaries
 - Utility charges for specific service based generally on usage
 - Statutory fees and charges in accordance with legislation, regulation or local laws
 - Commercial fees and charges where users can clearly be identified
 - Where practicable recovering credit card fees through a surcharge on credit card transactions
- **Social conscience** — Council will apply a range of concessions (e.g. for pensioners and institutions) and will accommodate special circumstances where hardship can be demonstrated.

In levying rates and charges, Council will schedule the issue of rate notices quarterly in the months of July, October, January and April.

Differential General Rates

General Rate revenue provides essential whole of community services not funded through subsidies, grants, contributions or donations received from other entities, or not provided for by other levies or charges.

Council will consider full cost recovery options before calculating the differential general rate.

Rating legislation requires the general rate to be calculated on the value of the land. However, Council recognises that various sections of the community impact on the delivery of, and use services, activities, and facilities differently.

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

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

Separate and Special Charges

Where it is appropriate, Council will use separate and special charges to recover the cost of the delivery of services, activities, and facilities that benefit the whole community generally, or which benefits specific rateable land or owners of such land within the community, respectively.

Utility Charges

In setting utility charges, Council will take into consideration factors such as:

- Legislative requirements, including National Competition policy
- Council policy objectives
- Recovery of sufficient revenue to cover costs and a return on assets
- Other sources of revenue where appropriate

Granting concessions for rates and charges

Chapter 4, Part 10 of the Regulation provides Council with the powers to grant concessions to individuals and classes of land owners.

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

- **Transparency** - Council will be transparent and endeavour to use systems and practices able to be understood by the community.

- **Representation** - Council will act in the interests of the whole community in making decisions about concessions for classes of ratepayers.
- **Fairness** - Council will consider all reasonable concessional requests in a consistent non-biased manner.
- **Social conscience** - Council will apply a range of concessions (e.g. for pensioners and institutions) and will accommodate special circumstances where hardship can be demonstrated.

Recovering overdue rates and charges

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

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

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

Cost-recovery methods

Section 97 of the Act allows Council to set cost-recovery fees.

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

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

Community Service Obligations

In accordance with Corporate Policy FIN-008-P Community Service Obligations, Council may subsidise the operations of commercialised business units or activities in order to achieve social, economic, environmental or other objectives associated with, or incidental to, the delivery of services by those business units or activities.

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

Council will continue to support existing community service obligations for Water, Wastewater and Trade Waste.

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

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

Applying user pays models

Council supports the principle that there is an increased focus on user pays models and that these will be developed where they are considered appropriate and in accordance with policy, including where practicable, Council will recover credit card fees through a surcharge on credit card transactions.

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

Raising revenue from commercial activities

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

In doing this the following principles will be considered:

- Council will comply with the Act's and Regulation's requirements in relation to the application of the competitive neutrality principle to significant business activities, and the code of competitive conduct where applicable.
- The adoption of a business activity recognises the activity is conducted, or has the potential to be conducted, in competition with the private sector giving greater transparency to the community over the activity and clarity of the revenue stream.
- The determination of the standard and quality of each business activity required is based upon community/customer expectations and achieving best value for money, irrespective of whether the service is delivered by an internal or external provider.
- By concentrating upon outcomes rather than processes, service specification is likely to encourage innovation and new solutions to meeting the needs and expectations of the community and customers.

Raising revenue from other external sources

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

Purpose of concessions for rates and charges

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

The purpose of these concessions is to:

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

Pursuant to sections 120(1)(d) and (f) of the Regulation, Council may provide a concession to ratepayers whose land is being exclusively used for the purpose of farming (primary production) to assist and encourage endurance in that particular industry. The purpose of this concession is to acknowledge the economic benefit that such an industry provides for the City as a whole.

Infrastructure cost recovery

Council will levy adopted infrastructure charges for trunk infrastructure with approvals for new development. The amounts of those adopted infrastructure charges are determined by Council resolution made under the *Planning Act 2016*.

Revenue Statement 2021-2022

Outline and Explanation of Measures Adopted for Revenue Raising

Council has developed its revenue raising for the 2021-22 budget, which includes the levying of rates and charges, in accordance with its Revenue Policy FIN-017-P.

Council seeks to establish sound and sustainable financial decisions, which are underpinned by a rigorous financial framework supported by financial modelling. Objectives specific to revenue raising considerations are:

- Recurrent (operating) revenue is sufficient to cover an efficient operating expense base including depreciation.
- Adequate funding is available to provide efficient and effective core services to the community.
- Key intergenerational infrastructure and service issues are addressed, which allows any significant financial burden to be spread over a number of years and not impact adversely on current or future ratepayers.
- Continuation of good asset management to ensure that all community assets are well maintained and are fit for purpose.

Rates and Charges

Differential General Rates

Redland City Council has adopted a differential rating scheme for the 2021-22 financial year that has 28 rating categories.

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

Rating Category	Rating Category Description	Charge Code (RCC Use)	Rate in the Dollar (RID)	Multiplier	Minimum General Rate \$	Minimum General Rate Value Threshold \$
1a	Includes all rateable land that: 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is the registered owner's principal place of residence; 3) has a value less than or equal to \$410,000; and 4) is NOT categorised in rating category 1d or 1f.	GR20	0.00420812	1.000	1,080	256,647
1b	Includes all rateable land that: 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is the registered owner's principal place of residence; 3) has a value greater than \$410,000; 4) is NOT categorised in rating category 1e or 1g.	GR20	0.00336649	0.800	1,726	512,700

Rating Category	Rating Category Description	Charge Code (RCC Use)	Rate in the Dollar (RID)	Multiplier	Minimum General Rate \$	Minimum General Rate Value Threshold \$
1d	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Appendix A – Raby Bay Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is the registered owner's principal place of residence; and 4) has a value less than or equal to \$410,000.	GR70	0.00744836	1.770	1,599	214,678
1e	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Appendix A – Raby Bay Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is the registered owner's principal place of residence; and 4) has a value greater than \$410,000.	GR70	0.00595869	1.416	3,054	512,529
1f	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Appendix B – Aquatic Paradise Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is the registered owner's principal place of residence; and 4) has a value less than or equal to \$410,000.	GR80	0.00420812	1.000	1,222	290,391
1g	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Appendix B – Aquatic Paradise Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is the registered owner's principal place of residence; and 4) has a value greater than \$410,000.	GR80	0.00350957	0.834	1,768	503,765
2a	Includes all rateable land that: 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; 3) has a value less than or equal to \$410,000; and 4) is NOT categorised in rating category 2d or 2f.	GR25	0.00508761	1.209	1,179	231,739

Rating Category	Rating Category Description	Charge Code (RCC Use)	Rate in the Dollar (RID)	Multiplier	Minimum General Rate \$	Minimum General Rate Value Threshold \$
2b	Includes all rateable land that: 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; 3) has a value greater than \$410,000; and 4) is NOT categorised in rating category 2e or 2g.	GR25	0.00432594	1.028	2,086	482,207
2d	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Appendix A – Raby Bay Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; and 4) has a value less than or equal to \$410,000.	GR75	0.00900958	2.141	1,646	182,694
2e	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Appendix A – Raby Bay Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; and 4) has a value greater than \$410,000.	GR75	0.00765877	1.820	3,694	482,323
2f	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Appendix B – Aquatic Paradise Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; and 4) has a value less than or equal to \$410,000.	GR85	0.00508761	1.209	1,322	259,847
2g	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Appendix B – Aquatic Paradise Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; and 4) has a value greater than \$410,000.	GR85	0.00450689	1.071	2,108	467,728

Rating Category	Rating Category Description	Charge Code (RCC Use)	Rate in the Dollar (RID)	Multiplier	Minimum General Rate \$	Minimum General Rate Value Threshold \$
4a	Includes all vacant rateable land, other than that categorised in rating categories 4b, 4c, 10, 11a, 11b or 11c. This category may also include land with an unapproved residential structure or non-commercial out-buildings, for example domestic garage, farm shed.	GR12	0.00564308	1.341	1,207	213,890
4b	Includes all vacant rateable land, other than that categorised in rating category 10, 11a, 11b or 11c that adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Appendix A – Raby Bay Canal Estate Map.	GR72	0.00998586	2.373	1,637	163,932
4c	Includes all vacant rateable land, other than that categorised in rating category 10, 11a, 11b or 11c that adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Appendix B – Aquatic Paradise Canal Estate Map.	GR82	0.00596290	1.417	1,352	226,735
6a	Includes all rateable land that, having regard to any improvements or activities conducted upon the land, is primarily used in whole or in part for commercial or industrial purposes, other than land categorised in rating categories 6b, 6c or 19.	GR21	0.00715380	1.700	1,380	192,904
6b	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Appendix A – Raby Bay Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is primarily used in whole or in part for commercial or industrial purposes; and 3) is NOT categorised in rating category 19.	GR71	0.01266643	3.010	1,764	139,266
6c	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Appendix B – Aquatic Paradise Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is primarily used in whole or in part for commercial or industrial purposes; and 3) is NOT categorised in rating category 19.	GR81	0.00745257	1.771	1,526	204,762
8	Includes all rateable land that, having regard to any improvements or activities conducted upon the land, is primarily used in whole or in part, or intended for use in whole or in part, for quarry or extractive industry purposes.	GR22	0.01727431	4.105	2,394	138,587
10	Includes all rateable land that has been identified as having an insurmountable drainage constraint and/or significant conservation values that it is unlikely a development permit, or permits, for the erection of a dwelling house on the land would be granted. All rateable land included in this category identified with insurmountable drainage problems or conservation values is zoned Conservation in the City Plan. This category also includes all rateable land on the Southern Moreton Bay Islands that is vacant and has been included within the Recreation and Open Space zone of the City Plan.	GR06	0.00925785	2.200	337	36,402

Rating Category	Rating Category Description	Charge Code (RCC Use)	Rate in the Dollar (RID)	Multiplier	Minimum General Rate \$	Minimum General Rate Value Threshold \$
11a	Includes subdivided land that is not yet developed in accordance with sections 49 and 50 of the <i>Land Valuation Act 2010</i> , other than that categorised in rating category 11b or 11c.	GR05	0.01009948	2.400	N/a	N/a
11b	Includes subdivided land that adjoins a canal revetment wall in the estate commonly referred to as Raby Bay, and shown on Appendix A – Raby Bay Canal Estate Map that is not yet developed in accordance with sections 49 and 50 of the <i>Land Valuation Act 2010</i> .	GR73	0.02148243	5.105	N/a	N/a
11c	Includes subdivided land that adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise, and shown on Appendix B – Aquatic Paradise Canal Estate Map, that is not yet developed in accordance with sections 49 and 50 of the <i>Land Valuation Act 2010</i> .	GR83	0.01213200	2.883	N/a	N/a
16	One or more land parcels where the land: 1) is used for shopping centre purposes, or has the potential predominant use of shopping centre purposes, by virtue of its improvements or the activities conducted upon the land; and 2) is characterised in Council's land records with the property use code of COM071.	GR14	0.00925785	2.200	37,916	4,095,551
16a	One or more land parcels where the land: 1) is used for shopping centre purposes, or has the potential predominant use of shopping centre purposes, by virtue of its improvements or the activities conducted upon the land; 2) is characterised in Council's land records with the property use code of COM072; and 3) has a value less than \$20,000,000.	GR37	0.00967867	2.300	86,615	8,949,060
16b	One or more land parcels where the land: 1) is used for shopping centre purposes, or has the potential predominant use of shopping centre purposes, by virtue of its improvements or the activities conducted upon the land; 2) is characterised in Council's land records with the property use code of COM023; and 3) has a value greater than or equal to \$20,000,000.	GR38	0.01009948	2.400	179,496	17,772,796
17	One or more land parcels where the land: 1) is used for shopping centre purposes, or has the potential predominant use of shopping centre purposes, by virtue of its improvements or the activities conducted upon the land; and 2) is characterised in Council's land records with the property use code of COM074.	GR13	0.00715380	1.700	2,796	390,841
19	One or more land parcels where: 1) two or more self-contained places of business are located in one or more buildings; 2) the buildings are separated by common areas, other areas owned by the owner or a road; and 3) the total land area is greater than or equal to 4,000 square metres.	GR17	0.00799542	1.900	4,908	613,851

In compliance with section 172(2)(b) of the *Local Government Regulation 2012*, it is confirmed that for the 2021-22 fiscal year, Council has not made a resolution limiting the increase of any rates or charges.

Separate Charges

Environment and Coastal Management Separate Charge

Section 94 of the *Local Government Act 2009* prescribes that Council may levy a separate charge as defined in section 92(5). Council has determined that the community in general will benefit from (1) the protection, management, promotion and enhancement of biodiversity and (2) the management of foreshores and mitigation of coastal hazards.

Environmental management includes programs of work including fire management, bushland regeneration and weed management for bushland and conservation areas, education and awareness programs, green spaces, waterways, catchments, and ecosystems across the city. Coastal management includes foreshore maintenance activities, as well as enacting the recommendations of Shoreline Erosion Management Plans and Coastal Hazard Adaptation Strategy to manage and protect significant community assets and values.

In prior years revenue raised through the Environment Separate Charge funded a range of environmental management related projects. For the 2021-22 financial year Council has determined to expand the scope of the Separate Charge to incorporate foreshore maintenance and coastal management programs, actions and initiatives.

In the financial year 2021-22 the Environment and Coastal Management Separate Charge will be levied in accordance with section 103 of the *Local Government Regulation 2012* and will be applied on a per lot basis and is subject to Council's Farming Concession.

Charge Code (RCC Use)	Charge Description	Charge Amount Per Annum \$	Charge Basis
EN04	Environment and Coastal Management	148.92	Per lot

Landfill Remediation Separate Charge

Section 94 of the *Local Government Act 2009* provides Council may levy a separate charge as defined in section 92(5).

Council has determined the community in general will benefit from the monitoring and remediation of all closed landfills to prevent environmental harm. This is financed by a separate charge levied in accordance with section 103 of the *Local Government Regulation 2012*. The funds raised from the Landfill Remediation Separate charge will be expended in accordance with corporate policy WST-002-P Landfill Remediation Separate Charge Policy.

This charge is applied on a per lot basis and will be subject to Council's Farming Concession.

Charge Code (RCC Use)	Charge Description	Charge Amount Per Annum \$	Charge Basis
EN03	Landfill Remediation	47.88	Per lot

Redland City SES Administration Separate Charge

Pursuant to section 4A(c) of the *Disaster Management Act 2003*, a local government is primarily responsible for managing (disaster) events in their local government area.

Section 94 of the *Local Government Act 2009* provides Council may levy a separate charge as defined in section 92(5).

Council has determined the community in general will benefit from improved governance and proactive management of SES resources through the engagement of a full-time officer to undertake the function of an SES Local Controller and Community Resilience Officer. Revenue raised through this charge will fund the ongoing costs of maintaining the Redland City SES to an appropriate level of operational readiness.

In the financial year 2021-22 the Redland City SES Administration charge will be levied in accordance with section 103 of the *Local Government Regulation 2012* and will be applied on a per rateable property basis.

This charge is applied on a per rateable property basis and will be subject to Council's Farming Concession.

Charge Code (RCC Use)	Charge Description	Charge Amount Per Annum \$	Charge Basis
SES01	Redland City SES Administration	7.28	Per rateable property

Special Charges

Rural Fire Brigade Special Charge

Pursuant to section 94 of the *Local Government Regulation 2012* and section 128A of the *Fire and Emergency Services Act 1990*, Council has determined that each parcel of rateable land identified as the whole of Karragarra, Lamb, Russell, Macleay and Perulpa Islands (refer Appendix C – Rural Fire Map) will specially benefit from Council contributing funds to the Rural Fire Brigades. Funds raised through the Rural Fire Brigade Special Charge will be paid to the Rural Fire Brigades established within the benefited area on an annual basis as directed by the Queensland Fire and Emergency Services to purchase and maintain equipment and provide a fire service to properties within the benefited area. Council adopted the Overall Plan for the Rural Fire Brigade Special Charge on 24 June 2021.

This charge is applied on a per lot basis and will be subject to Council's Farming Concession.

Charge Code (RCC Use)	Charge Description	Charge Amount Per Annum \$	Charge Basis
FL06	Rural Fire Brigade	6.52	Per lot

Utility Charges

Utility charges are made and levied in accordance with Chapter 4 Part 7 of the *Local Government Regulation 2012* and Council's corporate policies associated to each charge.

Council will apply utility charges for Community Titles Scheme land in accordance with:

- sections 195 and 196 of the *Body Corporate and Community Management Act 1997*
- section 64 of the *Building Units and Group Titles Act 1980*.

Waste/Recycle Charges

Waste and recycle charges are Utility charges that are made and levied in accordance with section 99 of the *Local Government Regulation 2012* and Council's Corporate Policy WST-003-P Waste Management and Resource Recovery Policy.

The waste/recycle charge is determined by Council 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 recycle service and a voluntary green waste service. Disposal costs are also factored into the charge to cover contractor costs for disposal, site development works, environmental monitoring, management, statutory charges and administration costs, as well as other costs associated with the use of Council's transfer stations by residents and other users. For 2021-22 Council maintains a full cost pricing model.

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

Residential Kerbside Collection Services				
Charge Description	Mainland		Island	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
Residential 240Lt Waste / 240Lt Recycle	RF01	467.76	RF201	494.76
Residential 140Lt Waste / 240Lt Recycle	RF15	391.96	RF215	464.64
Residential 240Lt Waste / 340Lt Recycle	RF301	467.76	RF218	494.76
Residential 140Lt Waste / 340Lt Recycle	RF302	391.96	RF219	464.64
Residential 140Lt Waste / 140Lt Recycle	RF303	364.96	RF220	448.56
Residential 240Lt Green Waste	RFG01	66.00		
Additional Bin and Service – Scheduled Days				
Residential 240Lt addit. Waste	RF09	237.76	RF209	306.28
Residential 240Lt addit. Recycle	RF16	136.00	RF216	167.16
Residential 140Lt addit. Waste	RF17	211.80	RF217	299.04
Residential 340Lt addit. Recycle	RF53	176.00	RF253	190.00
Residential 240Lt addit. Green Waste	RFG02	66.00		
Additional Service Existing Bin (Temporary Lift) – Scheduled Days	Charge Code (RCC Use)	Amount per Lift \$		
Residential 140Lt Waste (temp. lift)	RF12	17.12		
Residential 240Lt Waste (temp. lift)	RF13	19.20		
Residential 240Lt Recycle (temp. lift)	RF14	17.64		
Residential 340Lt Recycle (temp. lift)	RF54	12.44		
Residential 240Lt Green Waste (temp. lift)	RFG03	9.36		
Additional Service Existing Bin (Temporary Lift) – Outside Scheduled Days	Charge Code (RCC Use)	Amount per Lift \$		
Residential 240Lt addit. Waste (temp. lift)	RF40	62.28		
Residential 140Lt addit. Waste (temp. lift)	RF41	45.68		
Residential 240Lt addit. Recycle (temp. lift)	RF42	35.32		
Residential 340Lt addit. Recycle (temp. lift)	RF55	36.36		

Residential Waste Bulk Bin Collection Services				
Charge Description	Mainland		Island	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
Waste Service - 1 service per week				
Residential 0.66m ³ Waste (Rear lift)	RF20	1,150.84		
Residential 0.66m ³ Waste (Front lift)	RF80	1,010.68	RF180	2,726.56
Residential 1.10m ³ Waste (Rear lift)	RF23	1,809.00		
Residential 1.10m ³ Waste (Front lift)	RF19	1,784.00		
Residential 1.50m ³ Waste	RF26	2,199.00	RF106	3,251.04
Residential 2.00m ³ Waste	RF84	2,913.00	RF184	4,334.00
Residential 2.25m ³ Waste	RF29	3,260.00	RF109	4,874.92
Residential 3.00m ³ Waste	RF32	4,260.00	RF112	6,460.52
Residential 4.00m ³ Waste	RF35	5,641.00	RF115	8,320.92
Additional Waste Service - Lift only; 1 service per week	Charge Code (RCC Use)	Amount per Lift \$	Charge Code (RCC Use)	Amount per Lift \$
Residential 0.66m ³ addit. Waste lift	RF21	51.04		
Residential 1.10m ³ addit. Waste lift	RF24	60.44		
Residential 1.50m ³ addit. Waste lift	RF27	61.96	RF107	90.24
Residential 2.00m ³ addit. Waste lift	RF85	65.72	RF185	109.52
Residential 2.25m ³ addit. Waste lift	RF30	71.60	RF110	121.32
Residential 3.00m ³ addit. Waste lift	RF33	85.20	RF113	149.56
Residential 4.00m ³ addit. Waste lift	RF36	106.20	RF116	185.28
Temporary Waste Service (≤3 months) - Bin and Lift; 1 service	Charge Code (RCC Use)	Amount per Bin & Lift \$	Charge Code (RCC Use)	Amount per Bin & Lift \$
Residential 0.66m ³ Waste (temp. bin & lift)	RF22	109.92		
Residential 1.10m ³ Waste (temp. bin & lift)	RF25	197.32		
Residential 1.50m ³ Waste (temp. bin & lift)	RF28	200.84	RF108	225.56
Residential 2.00m ³ Waste (temp. bin & lift)	RF86	210.24	RF186	239.80
Residential 2.25m ³ Waste (temp. bin & lift)	RF31	214.64	RF111	251.84
Residential 3.00m ³ Waste (temp. bin & lift)	RF34	228.40	RF114	279.80
Residential 4.00m ³ Waste (temp. bin & lift)	RF37	246.80	RF117	315.80

Residential and Commercial Bulk Bin Recycle Collection Services				
Charge Description	Mainland		Island	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
Recycle Service - 1 service per fortnight				
Residential/Commercial 0.66m ³ Recycle (Rear lift)	RF81	661.52		
Residential/Commercial 0.66m ³ Recycle (Front lift)	RF82	675.00	RF182	1,146.80
Residential/Commercial 1.10m ³ Recycle (Rear lift)	RF63	1,041.00		
Residential/Commercial 1.10m ³ Recycle (Front lift)	RF83	1,115.00	RF183	1,837.80
Residential/Commercial 1.50m ³ Recycle	RF66	1,488.00	RF136	2,585.80
Residential/Commercial 2.00m ³ Recycle	RF87	1,988.00		
Residential/Commercial 2.25m ³ Recycle	RF69	2,144.00	RF139	3,819.12
Residential/Commercial 3.00m ³ Recycle	RF72	2,789.00	RF142	5,086.28
Residential/Commercial 4.00m ³ Recycle	RF75	2,988.00	RF145	6,743.56

Residential and Commercial Bulk Bin Recycle Collection Services				
Charge Description	Mainland		Island	
	Charge Code (RCC Use)	Amount per Lift \$	Charge Code (RCC Use)	Amount per Lift \$
Additional Recycle Service Lift only – 1 service				
Residential/Commercial 1.10m ³ addit. Recycle lift	RF65	148.76		
Residential/Commercial 1.50m ³ addit. Recycle lift	RF68	152.96	RF138	248.76
Residential/Commercial 2.00m ³ addit. Recycle lift	RF88	155.08		
Residential/Commercial 2.25m ³ addit. Recycle lift	RF71	158.24	RF141	248.76
Residential/Commercial 3.00m ³ addit. Recycle lift	RF74	161.40	RF144	248.76
Residential/Commercial 4.00m ³ addit. Recycle lift	RF77	167.76	RF147	248.76
Temporary Recycle Service (≤3 months) - Bin and Lift – 1 service	Charge Code (RCC Use)	Amount per Bin & Lift \$	Charge Code (RCC Use)	Amount per Bin & Lift \$
Residential/Commercial 1.10m ³ Recycle (temp. bin & lift)	RF64	261.64		
Residential/Commercial 1.50m ³ Recycle (temp. bin & lift)	RF67	198.96	RF137	455.00
Residential/Commercial 2.00m ³ Recycle (temp. bin & lift)	RF89	216.28		
Residential/Commercial 2.25m ³ Recycle (temp. bin & lift)	RF70	217.76	RF140	455.00
Residential/Commercial 3.00m ³ Recycle (temp. bin & lift)	RF73	236.32	RF143	455.00
Residential/Commercial 4.00m ³ Recycle (temp. bin & lift)	RF76	260.60	RF146	455.00

Commercial Kerbside Collection Services				
Charge Description	Mainland		Island	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
Commercial 240L Waste / 240L Recycle	RFC01	537.76	RFC201	564.76
Commercial 140L Waste / 240L Recycle	RFC15	439.96	RFC215	512.64
Commercial 240L Waste / 340L Recycle	RFC301	537.76	RFC218	564.76
Commercial 140L Waste / 340L Recycle	RFC302	439.96	RFC219	512.64
Commercial 140L Waste / 140L Recycle	RFC303	412.96	RFC220	496.56
Commercial 240L Recycle (Stand Alone)	RFC16	136.00	RFC216	167.16
Commercial 340L Recycle (Stand Alone)	RFC53	176.00	RFC253	190.00
Commercial 240L Green Waste	RFCG01	66.00		
Additional Bin and Service				
Commercial 240L Additional Waste	RFC09	307.76	RFC209	376.28
Commercial 240L Additional Green Waste	RFCG02	66.00		
Additional Service Existing Bin (Temporary Lift)	Charge Code (RCC Use)	Amount per Lift \$		
Commercial 240L Green Waste lift	RFCG03	9.36		

Commercial Waste Bulk Bin Collection Services				
Charge Description	Mainland		Island	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
Waste Service - 1 service per week				
Commercial 0.66m ³ Waste (Rear lift)	RFC20	1,426.84		
Commercial 0.66m ³ Waste (Front lift)	RFC80	1,286.68	RFC180	3,002.56
Commercial 1.10m ³ Waste (Rear lift)	RFC23	2,268.00		
Commercial 1.10m ³ Waste (Front lift)	RFC19	2,243.00	RFC119	2,612.00
Commercial 1.50m ³ Waste	RFC26	2,826.00	RFC106	3,878.04

Commercial Waste Bulk Bin Collection Services				
Charge Description	Mainland		Island	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
Waste Service - 1 service per week				
Commercial 2.00m ³ Waste	RFC84	3,748.00	RFC184	5,169.00
Commercial 2.25m ³ Waste	RFC29	4,200.00	RFC109	5,814.92
Commercial 3.00m ³ Waste	RFC32	5,513.00	RFC112	7,713.52
Commercial 4.00m ³ Waste	RFC35	7,312.00	RFC115	9,991.92
Additional Waste Service - Lift only – 1 service per week				
	Charge Code (RCC Use)	Amount per Lift \$	Charge Code (RCC Use)	Amount per Lift \$
Commercial 0.66m ³ addit. Waste lift	RFC21	57.04		
Commercial 1.10m ³ addit. Waste lift	RFC24	69.44	RFC124	69.00
Commercial 1.50m ³ addit. Waste lift	RFC27	74.96	RFC107	103.24
Commercial 2.00m ³ addit. Waste lift	RFC85	82.72	RFC185	126.52
Commercial 2.25m ³ addit. Waste lift	RFC30	90.60	RFC110	140.32
Commercial 3.00m ³ addit. Waste lift	RFC33	110.20	RFC113	174.56
Commercial 4.00m ³ addit. Waste lift	RFC36	139.20	RFC116	218.28
Temporary Waste Service (≤3 months) – Bin and Lift – 1 service				
	Charge Code (RCC Use)	Amount per Bin & Lift \$	Charge Code (RCC Use)	Amount per Bin & Lift \$
Commercial 0.66m ³ Waste (temp. bin & lift)	RFC22	115.92		
Commercial 1.10m ³ Waste (temp. bin & lift)	RFC25	206.32	RFC125	172.04
Commercial 1.50m ³ Waste (temp. bin & lift)	RFC28	213.84	RFC108	238.56
Commercial 2.00m ³ Waste (temp. bin & lift)	RFC86	227.24	RFC186	256.80
Commercial 2.25m ³ Waste (temp. bin & lift)	RFC31	233.64	RFC111	270.84
Commercial 3.00m ³ Waste (temp. bin & lift)	RFC34	253.40	RFC114	304.80
Commercial 4.00m ³ Waste (temp. bin & lift)	RFC37	279.80	RFC117	348.80

Water Charges

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

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

This is a requirement of section 41 of the *Local Government Regulation 2012*. The prices are set to eventually recover sufficient revenue so the water supply business covers its costs including a contribution to Council and a return on assets employed in the business. This full cost pricing is a requirement of National Competition Policy and section 41(1)(d) of the *Local Government Regulation 2012*.

Fixed Water Access Charges

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

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

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

1. A fixed water access charge will be applied per meter connection for rural land that is contiguous where connection is available to separate parcels of land and the land is used for farming purposes.

2. Lots held in the same ownership name, but separated by a road will be treated as contiguous lots where the land is rural and used for farming purposes, except where the lots have separate water meter connections then contiguity will not be applied.
3. The fixed water access charge will be applied against adjoining lots as if they were one lot where the adjoining residential lots are in the same ownership name, are amalgamated for rating purposes and:
 - i) the main roof structure of an occupied dwelling is constructed over the adjoining boundary line of those lots; or
 - ii) one of the adjoining lots would, if sold separately, be unable to lawfully accommodate a dwelling; or
 - iii) one of the adjoining lots would not be issued a building permit unless an existing approved structure was removed.
4. A fixed water access charge will not apply for a fire bypass meter.
5. A fixed water access charge will not be applied where:
 - i) the land associated to the property is undeveloped and landlocked, i.e. there is no private or public access or egress to the property; or
 - ii) the property is categorised for the purpose of Differential General Rating as Rating Category 10 (Constrained land); or
 - iii) the property cannot be serviced by the reticulated water system because of physical constraints; or
 - iv) the property can be serviced by the reticulated water system, but is not currently connected because the property owner has not requested connection; and
 - a) the property boundary is greater than 25 meters from the nearest water main; and
 - b) it is not planned for an extension of the reticulation water network in the current or next financial year which will bring the network within 25 meters of the property boundary line.

Residential			
Meter Size	Charge Description	Charge Code (RCC Use)	Charge Amount Per Annum \$
20mm	Residential fixed water access 20mm	VBM20	289.68
25mm	Residential fixed water access 25mm	VBM25	452.64
32mm	Residential fixed water access 32mm	VBM32	741.60
40mm	Residential fixed water access 40mm	VBM40	1,158.72
50mm	Residential fixed water access 50mm	VBM50	1,810.48
80mm	Residential fixed water access 80mm	VBM80	4,634.84
100mm	Residential fixed water access 100mm	VBM100	7,241.92
150mm	Residential fixed water access 150mm	VBM150	16,294.36
Boundary Meter			
20mm	Residential boundary meter fixed water access 20mm	VCBM20	289.68
25mm	Residential boundary meter fixed water access 25mm	VCBM25	452.64
32mm	Residential boundary meter fixed water access 32mm	VCBM32	741.60
40mm	Residential boundary meter fixed water access 40mm	VCBM40	1,158.72
50mm	Residential boundary meter fixed water access 50mm	VCBM50	1,810.48
80mm	Residential boundary meter fixed water access 80mm	VCBM80	4,634.84
100mm	Residential boundary meter fixed water access 100mm	VCBM100	7,241.92
150mm	Residential boundary meter fixed water access 150mm	VCBM150	16,294.36

Non-residential			
Meter Size	Charge Description	Charge Code (RCC Use)	Charge Amount Per Annum \$
20mm	Non-residential fixed water access 20mm	VBW20	376.56
25mm	Non-residential fixed water access 25mm	VBW25	588.40
32mm	Non-residential fixed water access 32mm	VBW32	964.08
40mm	Non-residential fixed water access 40mm	VBW40	1,506.32
50mm	Non-residential fixed water access 50mm	VBW50	2,353.64
80mm	Non-residential fixed water access 80mm	VBW80	6,025.28
100mm	Non-residential fixed water access 100mm	VBW100	9,414.52

Non-residential			
Meter Size	Charge Description	Charge Code (RCC Use)	Charge Amount Per Annum \$
150mm	Non-residential fixed water access 150mm	VBW150	21,182.68
Boundary Meter			
20mm	Non-residential boundary meter fixed water access 20mm	VCBW20	376.56
25mm	Non-residential boundary meter fixed water access 25mm	VCBW25	588.40
32mm	Non-residential boundary meter fixed water access 32mm	VCBW32	964.08
40mm	Non-residential boundary meter fixed water access 40mm	VCBW40	1,506.32
50mm	Non-residential boundary meter fixed water access 50mm	VCBW50	2,353.64
80mm	Non-residential boundary meter fixed water access 80mm	VCBW80	6,025.28
100mm	Non-residential boundary meter fixed water access 100mm	VCBW100	9,414.52
150mm	Non-residential boundary meter fixed water access 150mm	VCBW150	21,182.68
Council Meter			
20mm	Council fixed water access 20mm	VCW20	376.56
25mm	Council fixed water access 25mm	VCW25	588.40
32mm	Council fixed water access 32mm	VCW32	964.08
40mm	Council fixed water access 40mm	VCW40	1,506.32
50mm	Council fixed water access 50mm	VCW50	2,353.64
80mm	Council fixed water access 80mm	VCW80	6,025.28
100mm	Council fixed water access 100mm	VCW100	9,414.52
150mm	Council fixed water access 150mm	VCW150	21,182.68

Consumption Charges

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

The consumption charge is calculated at a flat rate for residential and concessional and at a separate flat rate for non-residential and council tariffs. The water consumption charge is calculated on the water consumed between the last meter reading and the current meter reading and multiplying the total kilolitres by the adopted tariff rate.

The consumption charge is made up of two components:

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

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

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

Community Title Scheme land established prior to 1 January 2008 or under construction, but not completed, prior to 31 December 2007	<p>Water consumption charges will be applied consistent with section 196 of the <i>Body Corporate and Community Management Act 1997</i>.</p> <ul style="list-style-type: none"> i) The main meter will be read and used for the purpose of water consumption charge calculations. ii) Lot owners are liable for a share of the total amount payable for water consumption that passes through the main meter, which will be applied by lot entitlement. iii) A fixed access charge will be levied on the main meter and apportioned by lot entitlement to each lot owner.
Community Title Scheme land established after 1 January 2008.	<p>Water consumption charges will be applied consistent with section 195 of the <i>Body Corporate and Community Management Act 1997</i>.</p> <ul style="list-style-type: none"> i) The main meter and all internal meters will be read and used for the purpose of water consumption charge calculations. ii) Any volume variance between the calculated water consumption on the main meter and the total of the calculated water consumption for the internal meters will be billed to the body corporate. Where the volume variance is a negative value: <ul style="list-style-type: none"> a. no adjustment will be made to the total of the calculated water consumption for the internal meters; and b. the variance will be treated as zero. iii) The water consumption charge applied to each individual unit holder will be calculated on their own individual internal metered water supply. iv) A fixed access charge will be levied on the main meter and apportioned by lot entitlement to each lot owner.
Building Unit and Group Title Scheme Land	<p>Water consumption charges will be applied consistent with section 64 of the <i>Building Units and Group Titles Act 1980</i>.</p> <ul style="list-style-type: none"> i) The body corporate will not be liable for water consumption charges, except when the right to recover charges from the body corporate exists where a lot or part of a lot becomes common property upon registration of a plan of re-subdivision or amalgamation or notice of conversion. ii) The main meter will be read and used for the purpose of water consumption charge calculations. iii) Lot owners are liable for a share of the total amount payable for water consumption that passes through the main meter, which will be applied by lot entitlement. iv) A fixed access charge will be levied on the main meter and apportioned by lot entitlement to each lot owner.

Consistent with section 144(1) of the *Water Supply (Safety and Reliability) Act 2008* water used for firefighting purposes will not be billed. Council reserves the right to fix either a meter or a seal to any private firefighting system.

Charge Code (RCC Use)	Charge Description	Retail Water Price (RCC) \$ Per Kilolitre	State Bulk Water Price \$ Per Kilolitre	Total Price \$ Per Kilolitre
VWCRES	Residential*	0.629	3.231	3.860
VWCCNC	Concessional	0.629	3.231	3.860
VWCCOM	Non-residential**	1.440	3.231	4.671
VWCRCC	Council	1.440	3.231	4.671

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

**Non-residential means where premises are not used for ordinary residential purposes and may include premises used for commercial, business or an industrial purpose. Non-residential includes premises used as a caravan park, excluding mobile home parks registered under the *Manufactured Homes (Residential Parks) Act 2003*.

Sewerage Charges

The sewerage charge is set as one tariff based on sewer units and applied as set-out in the sewerage charges table below. Non-residential properties are charged on a per lot and/or per pedestal or equivalent pedestal basis for urinals where 900mm equals 1 pedestal. The prices are set to eventually recover sufficient revenue so that the wastewater 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.

The sewerage charge covers costs associated with asset replacement for seven treatment plants, approximately 140 pump stations, the treatment of wastewater, administration, billing and repair to mains and wastewater infrastructure.

Charge Code (RCC Use)	Charge Description	Charge Amount \$	Charge Basis
VSW01	Sewerage	29.84	per unit
VSW02	Council sewerage	29.84	per unit
VCSW01	Sewerage shared service	29.84	per unit

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

Land that is not part of a Community Title Scheme, Building Unit Plan or Group Title Plan	No. of Units	Charge Basis Per
Residential, single unit dwelling	25	Lot
Multiple residential dwelling lot (attached or separate) <ul style="list-style-type: none"> each dwelling unit 	25	Dwelling
Non-residential building (other than that included in another category in this policy) <ul style="list-style-type: none"> First pedestal Each additional pedestal 	25 20	Pedestal Pedestal
Motels <ul style="list-style-type: none"> first pedestal each additional pedestal 	25 10	Pedestal Pedestal
Retirement or Lifestyle Villages / Nursing Homes / Manufactured Homes Village (assessed as one property for the purposes of rating) <ul style="list-style-type: none"> first pedestal each additional pedestal if contained within a hospital or hostel, or communal area each additional pedestal if contained within an individual dwelling unit 	25 20 15	Pedestal Pedestal Pedestal
Sporting and Recreational Clubs/Associations/Organisations without poker machines	30	Lot
Sporting and Recreational Clubs/Associations/Organisations with poker machines <ul style="list-style-type: none"> First pedestal Each additional pedestal 	25 20	Pedestal Pedestal
Community Service Organisations (assessed as one property or as part of a larger complex) <ul style="list-style-type: none"> Church Hall Presbytery or manse All other 	10 10 25 10	Church Hall Dwelling Property
School (assessed as one property or as part of a larger complex) <ul style="list-style-type: none"> First pedestal Each additional pedestal 	25 20	Pedestal Pedestal
Caravan parks <ul style="list-style-type: none"> Park site not connected to sewer Park site connected to sewer 	10 15	Site Site

Land that is part of a Building Unit Plan (BUP), Group Title Plan (GTP) or Community Title Scheme (CTS)	No. of Units	Charge Basis Per
Residential dwelling	25	Lot / Dwelling
Non-residential – where the service is supplied to a lot within a Scheme <ul style="list-style-type: none"> First pedestal Each additional pedestal 	25 20	Pedestal Pedestal
Non-residential – where a service is supplied within a scheme but cannot be directly related to a particular lot, the sewerage charge will be apportioned between all lots within the scheme in accordance with the lot entitlements of the respective lots. <ul style="list-style-type: none"> First pedestal Each additional pedestal 	25 20	Pedestal Pedestal
Mixed Use – where a service has not been directly provided to non-residential lot/s within a scheme and there is no common wastewater service available to the non-residential lot/s within the scheme.	25	Lot
Land that is vacant where a wastewater connection is available	No. of Units	Charge Basis Per
Vacant land	25	Lot

The following sewerage charging exceptions apply.

- Where adjoining residential lots in the same ownership name that are amalgamated for rating purposes and:
 - 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 sewerage charge will be applied against such adjoining lots as if they are one lot. All other adjoining lots will be charged the sewerage charge on a per lot basis.
- The sewerage charge will not be applied to lots that are undeveloped and landlocked (i.e. there is no private or public access or egress to the property).
- Sewerage charges will not apply to lots identified as having an insurmountable drainage constraint such that it is unlikely a development permit, or permits, would be granted for the construction of a residential or commercial building on the land. This includes some rateable land that has been identified as having significant conservation values. On the Southern Moreton Bay islands all rateable land identified with insurmountable drainage constraint or conservation values has an environmental zoning or an Open Space zone in the Redland Planning Scheme.
- Land that cannot be serviced by the wastewater network because of
 - physical constraints associated to the land; or
 - the land is greater than 25 meters from the nearest wastewater network and the land owner is unable to meet Council requirements; or
 - the land can be served by the wastewater network, but Council has resolved to limit extensions in the area.

Trade Waste Charges

In addition to sewerage charges, some properties are required to pay additional charges if they discharge trade waste to the wastewater network. Trade waste is managed under the WST-001-001-G Wastewater – Trade Waste Guideline to ensure the effective management of commercial and industrial wastewater discharged into the wastewater network is consistent with Council's legal responsibilities and obligations.

A fixed trade waste generator charge is applied to each trade waste business on a property for recurring administration and overhead costs associated with trade waste control. A trade waste discharge treatment charge is applied to each trade waste property to cover the cost of treatment, which is dependent on the quality and quantity of the discharge.

There are three categories of trade waste business. Where businesses of different categories exist on a property, the majority charge rate is used to calculate the charge:

- Category 1 dischargers are low risk. A standard volume charge with no additional quality-based charge applies.

Calculation formula 1

$$C = Q_D \times k$$

Where: C is the annual charge (\$)

Q_D is the annual trade waste discharge volume (kL)

k is the unit charge rate (\$/kL). The unit charge, k, includes both volume and load costs based on domestic strength sewage which are established on the total cost of providing and maintaining the wastewater system for the total annual wastewater flow to the wastewater plant(s).

- Category 2 dischargers are medium risk. A volume charge plus a quality charge calculated from standard concentrations applies.

Quality charges shall be made for Chemical Oxygen Demand (COD), Total Suspended Solids (TSS), Total Nitrogen (TN), Total Phosphorus (TP), and Total Oil and Grease (TOG).

Calculation formula 2

$$C = Q_D \times \left(a + \frac{(X_{COD} \times N_{COD} + X_{TSS} \times N_{TSS} + X_{TOG} \times N_{TOG} + X_{TN} \times N_{TN} + X_{TP} \times N_{TP})}{1000} \right)$$

Where: C is the total annual charge (\$)

Q_D is the annual trade waste discharge volume (kL)

a is the Category 2 unit volume charge (\$/kL)

X_{COD} , X_{TSS} , etc., are the average concentrations of the pollutants COD, TSS, etc. (mg/L)

N_{COD} , N_{TSS} , etc., are the unit charges for the pollutants COD, TSS, etc. (\$/kg).

- Category 3 dischargers are high risk. Additional charges apply for over-the-limit discharge, based on sample test results.

Calculation formula 3

$$C = Q_D \times \left(a + \frac{(X_{COD}/SAL_{COD})^d \times X_{COD} \times N_{COD} + \text{etc. for each parameter}}{1000} \right)$$

Where: d is a constant determined by Council

X_{COD} etc. are the average concentration values of the discharge into the sewer based on sample test results obtained during the charging period

SAL_{COD} etc. are the sewer admission limit values, or other negotiated values defined in the trade waste approval, for the pollutant

The minimum ratio for (X/SAL) is 1.0. If $X < SAL$, a factor of 1.0 is applied.

Charge Code (RCC Use)	Charge Description	Charge Amount \$	Charge Basis
VTP01	Trade Waste Generator Charge	432.12	per annum
VTP02	Council Trade Waste Generator Charge	432.12	per annum
VTW01	Trade Waste Discharge Treatment	Calculation as set out in this section.	
VTW02	Council Trade Waste Discharge		
Trade Waste Discharge Treatment – charge per kilogram/kilolitre			
Pedestal Allowance (Pa)	75kL / pedestal / annum		
Category 1			
Standard volume charge (k)		2.3936	per kilolitre
Category 2			
Base volume charge (a)		2.3936	per kilolitre
Trade Waste Discharge	\$ per kg	mg/L	
Chemical Oxygen Demand (C.O.D)	1.7600	1500	2.6400 per kilolitre
Total Suspended Solids (T.S.S.)	0.7911	600	0.4747 per kilolitre
Total Oil and Grease (T.O.G.)	0.7911	200	0.1582 per kilolitre
Phosphorus	7.2619	10	0.0726 per kilolitre
Nitrogen	2.1705	50	0.1085 per kilolitre
Standard volume plus quality charge		5.8476	per kilolitre
Category 3			
Pollutant concentrations dependant on test results			
Constant ‘d’	Factor of 0		

In most cases the trade waste discharge volume is measured by using the main water meter consumption reading. Where an approved flow measurement device is installed and calibrated as specified in the trade waste approval the reading will be used to measure the volume of trade waste discharged to the sewer.

Factors that may apply in the measurement are:

- A sewer discharge factor (SDF) may be applied to allow for water not discharged to sewer.
- An allowance is subtracted for toilet pedestals drawing off the meter.
- A trade waste discharge factor (TWDF) may be applied to allow for water that discharges into the sewer, but is not classified as trade waste and is not part of the pedestal allowance.

Calculation formula 4

$$Q_D = (Q_C \times SDF - P_d \times P_a) \times TWDF$$

Where: Q_D is the annual trade waste discharge volume (kL) for the property

Q_C is the measured water meter consumption volume (kL)

SDF is the sewer discharge factor

P_d is the number of toilet pedestals on the property

P_a is the annual pedestal allowance (kL)

TWDF is the trade waste discharge factor.

In most cases a sewer discharge factor and trade waste discharge factor of 100% are assumed. Where individual trade waste generators have information that would indicate a departure from these bases, application may be made for reconsideration of the fraction used.

Interest on Overdue Rates

Pursuant to section 133 of the *Local Government Regulation 2012*, interest, calculated on daily rates and applied as compound interest, is payable on overdue rates or charges from the day they become overdue or at a later day as decided by the local government. For 2021-22, Council has decided compound interest on daily rests at the rate of 8.03 per cent per annum will be applied on rates or charges from the day they become overdue.

Rating Concessions and Exemptions

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 as defined by the aforementioned Regulation are entitled to receive a concession on rates. Other charitable organisations, community groups, sporting associations, independent schools, and property owners who use their land for the business of farming may also be entitled to concessions or reduced charges under a Community Service Obligation (CSO).

Pensioner Concessions

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

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

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

For the purposes of administration:

1. Eligibility will be confirmed on an annual basis with Centrelink for the approved concession to continue. Amendments will commence in the following quarter (i.e. from part to maximum rate, maximum to part rate, or eligible to ineligible).
2. The holder of a Department of Veterans' Affairs pension Gold Card is entitled to receive the maximum pension concession dependent upon the approved pensioner's proportionate share of the gross Differential General Rate.
3. Ownership – The concession will apply only to the approved pensioner's proportionate share of the gross Differential General Rate. For the purposes of determining proportionate share, regard shall be given to conveyancing practice that requires the nature and extent of co-ownership to be recorded on the Transfer (Form 1) lodged in the Titles Office and Property Transfer Information (Form 24) received for change of ownership and rates purposes.

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

- i) An approved pensioner and their spouse or life-partner; or

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

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

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

4. Residential Requirements – Where a pensioner, for reasons of ill health or infirmity (e.g. poor health, feeble in body or health, physically weak, especially through age) resides some or all of the time in alternative accommodation, such as a nursing home or similar type accommodation (where personal care is available on site and provided as required) or with family or friends, the residence may be regarded as the 'principal place of residence' if it is not occupied on a paid tenancy basis during the absence of the approved pensioner owner/s and the approved pensioner owner/s remain solely responsible for the payment of rates and charges levied in respect of the property.
5. Trusteeship – In the case of property held in trusteeship the applicant, in order to be considered for eligibility, must be considered to have legal responsibility for payment of all rates and charges levied in respect of the property, regardless of whether the applicant is the trustee or the beneficiary of the Trust.
6. Life Tenants – the criteria for determining life tenants will be that:
 - i) The property in respect of which the Differential General Rate is levied must be the principal place of residence of the pensioner and the pensioner must reside on the property (i.e. a life tenant cannot reside in a nursing home and claim the concession as may occur with ordinary home ownership); and
 - ii) The pensioner must not have a major interest in other residential property in Redland City; and
 - iii) The life tenancy must be created by a valid Will, which applies to the property in question, or by a Court Order; and
 - iv) There must be no provision in the Will or Court Order that relieves the life tenant from the obligation to pay the rates and charges levied in respect of the property.
7. Application of concession for new applicants:
 - i) The rebate is to commence from the latter of either the date of application, or the date of purchase of a property; or
 - ii) Where the principal place of residence was bequeathed to the applicant under the terms of a Will and it was their principal place of residence prior to the death of the previous owner; where the previous owner had an existing entitlement to the pensioner concession on the Differential General Rate, the entitlement will continue uninterrupted if application is received prior to or within 90 days of the death of the previous owner.

8. Application of concession for existing applicants:

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

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

For 2021-22 the Council Pensioner Differential General Rate concession will be for approved pensioners:

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

Section 120(1) of the *Local Government Regulation 2012* enables a concession to be granted if the land is owned or occupied by a pensioner. Council has also determined that a concession will be given on Separate and Special Charges (Environment and Coastal Management, Landfill Remediation, SES Administration and Rural Fire Brigade charges) who are eligible for a concession on the Differential General Rate and are owner/occupiers of adjoining residential lots in the same ownership name, which are amalgamated for rating purposes, and either:

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

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

State Lease Agreements – Community Organisations

Section 93(3)(i) of the *Local Government Act 2009* provides that Council can, by resolution, exempt land from rating for charitable purposes. Section 120(1)(b)(i) of the *Local Government Regulation 2012* provides that a concession may be granted if Council is satisfied the land is owned by an entity whose objects do not include making a profit. Council has determined that a concession will be given on the Differential General Rate and Separate charges to community organisations that have an interest in or occupy land under a Queensland State Government lease agreement, licence or permit that is categorised as rental category 14.1 – charities and small sporting or recreational clubs under the *Land Regulation 2020*.

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

1. is a non-profit entity; and
2. formed for a purpose that does not include the profit or gain of its individual members or owners; and
3. exists for any lawful purpose that provides a public benefit, at large or in a particular locality, which improves community welfare, education, safety or encourages and promotes physical health and well-being; and
4. has an interest in or occupies land under a Queensland State Government lease agreement, licence or permit that is categorised as rental category 14.1 under the *Land Regulation 2020*.

Community Service Obligations (CSOs)

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

FARMING CONCESSION/CSO

Pursuant to Chapter 4 Part 10 of the *Local Government Regulation 2012*, Council may provide a concession under section 120(1)(f) in respect of land the Council is satisfied is being used exclusively for the purpose of farming by an owner who is carrying on a business of primary production on the land.

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

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

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

WATER CSO

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

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

HAEMODIALYSIS HOME TREATMENT CSO

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

For the purposes of administration:

1. Application is to be made to the treating hospital in an accepted format supplied to the hospital by Redland City Council. The hospital will forward the application and associated documentation, which includes the average kilolitres per annum used by the dialysis machine in the treatment, to Council for processing.
2. In the event the resident dependent on haemodialysis treatment is a member of a household of a tenanted property, evidence will be required to show the tenant is responsible for payment of the water consumption. Evidence may take the form of a copy of the lease agreement, or a letter from the owner or owner's agent that states the tenant is responsible for payment of the water consumption. Where the property is tenanted, Council will in good faith apply the concession to the property rate account with the expectation the concession will be passed onto the tenant.
3. Eligibility will be confirmed with the treating hospital on an annual basis.

4. The concession is calculated as an allowance of 100% of the water used above normal consumption, up to but not exceeding the quarterly allowance for the billed period. Normal consumption is calculated on the average daily use for a residential household. An exception exists where the actual consumption does not exceed normal consumption calculated for the average number of person's resident in the home for the water consumption period. In this instance, a concession will not be applied.

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

Example:

Quarterly Dialysis Consumption is 40kL

Actual usage is 100kL

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

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

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

CONCEALED LEAKS CSO

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

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

- Leaks within a dwelling or building on the property with visible signs of the leak including dampness, wetness or soaking.
- Leaking taps, toilet cisterns or other water appliances.
- Leaks in water tanks or faulty tank float valves that are plumbed to the potable water supply.
- Property sprinklers, garden hoses, external taps or fittings, and other irrigation systems.
- Leaking or plumbing related faults with hot water systems, including solar hot water systems.
- Leaks in swimming pools, spas and other water features and fittings.

For the purpose of administration:

1. Application to a concealed leak remission is open to:
 - i) A residential customer who receives a rate notice in their name for the property that includes charges for water consumption.
 - ii) A non-residential customer who uses on average no more than 100 kilolitres (kL) of drinking water per annum.
 - iii) Not-for-profit entities that receive a rate notice in their name for the property that includes charges for water consumption.
2. A remission will be given on the Distribution and Retail consumption charge on the estimated water lost, which is applied as a financial adjustment. Council will not provide a remission on the Queensland State bulk water consumption charge as it is State Government revenue.

3. Customers who are pensioners approved for the Differential General Rate concession and not-for-profit entities will receive a 100 per cent remission, all other eligible customers will receive an 80 per cent remission.
4. Application must be made on the nominated form (Concealed Water Leak Application form) by the customer (property owner) where the leak occurred, or their authorised nominee, within five (5) months of the leak repair date to qualify for the remission.
5. The application must be supported by:
 - i) An invoice or signed report from a licenced plumber that the leak was concealed and has been repaired within Australian plumbing standards.
 - ii) Two (2) water meter readings two (2) weeks apart that show water consumption for the property has returned to normal, with the first reading to be taken as soon as practical after the leak has been repaired. These readings may be used for calculation purposes.
 - iii) Photographic evidence if available, although photos are not mandatory they are desirable and will be used in conjunction with written evidence to support the application process in determining eligibility. Photos of the leak prior and post repair will be accepted and can form part of an application.
6. The remission is calculated on two (2) reading periods (generally around 190 days).
7. Eligible customers are allowed one concealed leak remission within a three (3) year period (calculated from the date of the latest leak) where the property is held in their ownership name during that period.
8. A minimum cap on the concealed leak remission will apply. Where the remission is calculated and is less than \$35 no remission will be applied, excluding pensioners approved for the Differential General Rate concession where a minimum cap of \$25 will apply.
9. The following information may be used to calculate the remission:
 - i) The date the leak was repaired.
 - ii) The average daily water used and the cost calculated on the first given four (4) quarter period that is not leak effected, excluding new owners where the average daily water used is based on readings taken after the leak is repaired.
 - iii) In place of a recent quarterly billing reading, the first reading taken after the leak is repaired.
 - iv) The adopted Distribution and Retail water consumption price.
10. Council may provide a once only opportunity during the period of ownership to replace a previous leak remission amount where a second major leak occurs within 3 years of the first leak repair date where the calculated water loss for the second leak is greater than the calculated loss for the first leak. This is administered by the customer forgoing the first leak remission amount, which will be replaced by the approved calculated remission amount for the second leak. This does not affect the commencement of the three year period stated in point 7, which commenced from the date the first leak was repaired.

WASTEWATER CSO

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

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

TRADE WASTE CSO

In accordance with the FIN-008-P Community Service Obligation policy a remission in the form of a full rebate on the Trade Waste Discharge Treatment charge may be applied on properties granted a rating exemption on the Differential General Rate. This excludes properties with a rating exemption where regular use of a commercial kitchen (4 times or more per week) has been determined as commercial use, then all trade waste charges will apply.

CONCEALED LEAK CSO ON TRADE WASTE CHARGES

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

1. Application must be made by the customer (property owner) where the leak occurred, or their authorised nominee, by completing the nominated form (Trade Waste Water Leak Application), within four (4) months of the leak repair date to qualify for the remission. The application must be forwarded to the Trade Waste officer for initial assessment.
2. The application must be supported by:
 - i) An invoice or signed report from a licenced plumber that the leak was concealed and has been repaired within Australian plumbing standards.
 - ii) Two (2) water meter readings two (2) weeks apart that show water consumption for the property has returned to normal, with the first reading to be taken as soon as practical after the leak has been repaired. These readings may be used for calculation purposes.
 - iii) Supporting evidence, including photographic evidence if available. Photos are not mandatory, but are desirable and can be used in conjunction with written evidence to support the application process in determining eligibility. Photos of the leak prior and post repair will be accepted and can form part of an application.
3. The following information may be used to calculate the remission:
 - i) The date the leak was repaired.
 - ii) The average daily water used calculated on the first given four (4) quarter period that is not leak effected, excluding new owners where the average daily water used is based on readings taken after the leak is repaired.
 - iii) In place of a recent quarterly billing reading, the first reading taken after the leak is repaired.
4. The remission calculation is based on the difference between the actual water consumption and the estimated water consumption.
5. The remission will be applied as an adjustment to the customer's property account. The maximum period for which the remission is calculated is 2 reading periods.
6. A register will be kept of all Trade Waste charge remissions given.

Other Matters

- The Council will continue to collect developer infrastructure charges in accordance with the *Planning Act 2016*, which provides for the Council to recover through developer contributions a proportion of the cost of infrastructure needed to meet growth in the City.
- Cost-recovery fees are established under section 97 of the *Local Government Act 2009*. Council has set cost-recovery fees at a level to recover up to the full cost price of administering the fee, but no more. This includes direct and indirect costs, operating and maintenance overheads, and use of capital. Some cost-recovery fees may be subsidised by revenue representing community service obligations to achieve policy objectives and desired community outcomes.
- Pursuant to section 262 of the *Local Government Act 2009*, Council has, in the support of its responsibilities, the power to charge for a service or facility, other than a service or facility for which a cost-recovery fee may be fixed. These business activity charges are subject to the goods and services tax and may be reviewed by Council at any time. The nature, level and standard of the service or facility is considered by Council in the setting of charges for business activities. Charges for business activities include (but are not limited to) rents, plant hire, private works and hire of facilities.

Revenue Statement Definitions

Association –

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

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

Categorisation of Land – following the adoption of the rating categories, Council will identify the rating category to which each parcel of rateable land belongs in accordance with sections 81(4) and (5) of the *Local Government Regulation 2012*. Later categorisation of land for the following reasons will be determined pursuant to section 82 of the *Local Government Regulation 2012*:

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

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

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

1. Is a not-for-profit entity.
 - i) It is not carried on for the profit or gain of particular persons and it is prevented, either by its constituent documents or by operation of law, from distributing its assets for the benefit of particular persons either while it is operating or upon winding up.

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

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

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

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

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

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

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

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

1. the registration of a plan of subdivision; or
2. the recording of particulars of an instrument; and
3. includes a lot under the *Building Units and Group Titles Act 1980*.

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

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

Principal place of residence – a residential dwelling, in which at least one of the registered owners of the land, or a person who is a life tenant of the dwelling made under a Will or Court Order, lives on an ongoing daily basis. Where the occupation is transient (i.e. less than 3 months), temporary or of a passing nature this is not sufficient to establish occupation as a principal place of residence.

Entities that own land for the benefit of others, typically a company, Trust, or personal representative/s have a principal place of business, not a principal place of residence to which a natural person can reside and for the purposes of land rating categorisation are treated as NOT owner occupied. Note: in circumstances where a property fits within a category considered a principal place of residence of the owner and an ownership change occurs into the name/s of personal representative/s due to death, a review of the rating category will be made 12 months after the date of death, or upon another change of ownership to the property being received dependent on which event occurs first.

Property Use Code – represents what the land is used for. The Property Use Codes are published on Council's website.

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

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

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

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

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

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

Water connection tariffs:

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

Glossary – Financial Stability Ratios and Measures of Financial Sustainability

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

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

** Debt includes lease liabilities.

*** Interest expense includes interest on leases.

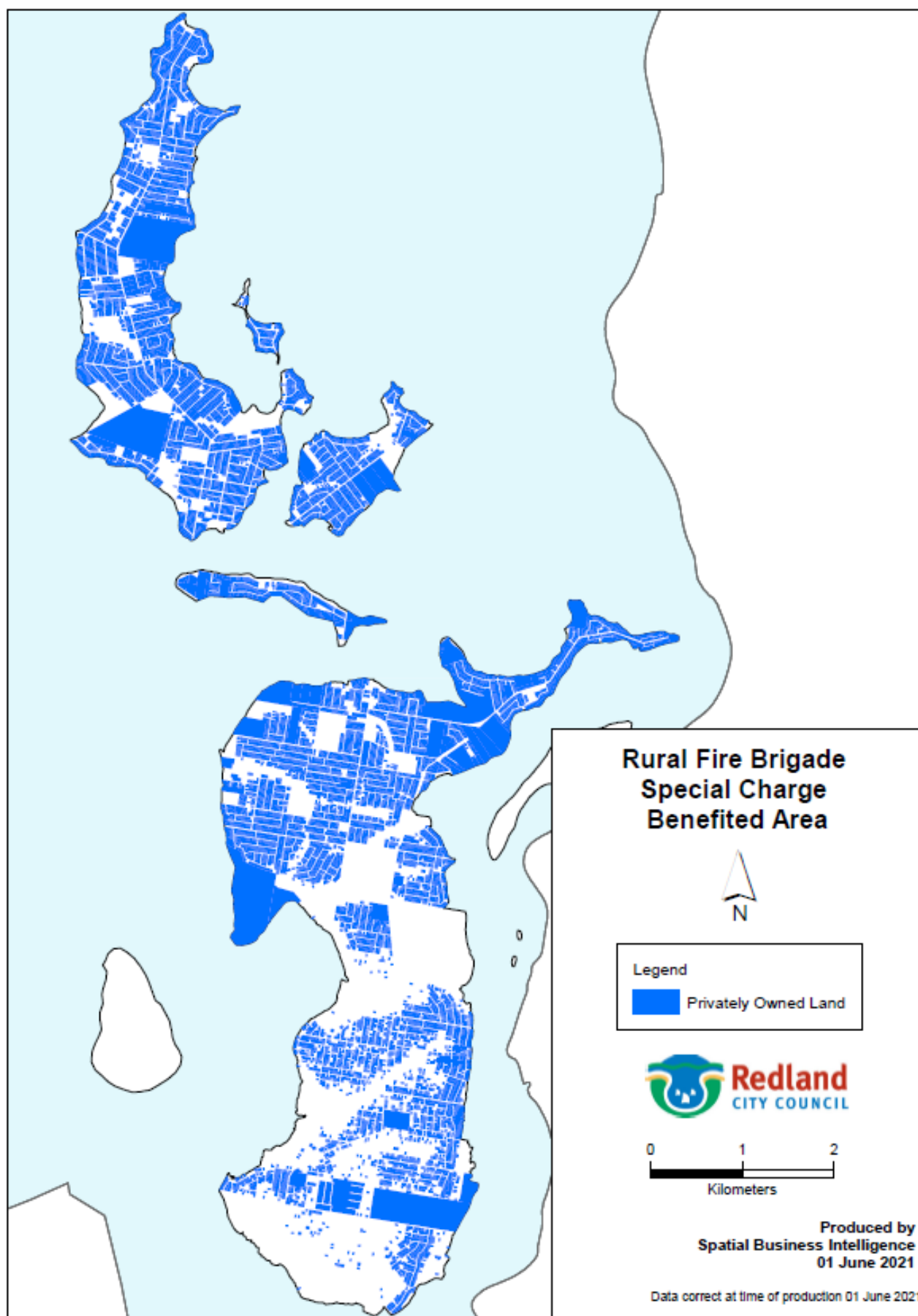
^ Loan redemption includes lease redemption



Appendix B – Aquatic Paradise Canal Estate Map



Appendix C – SMBI Rural Fire Map



Disclaimer

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

