

Budget 2022 – 2023

Delivering today, planning for tomorrow

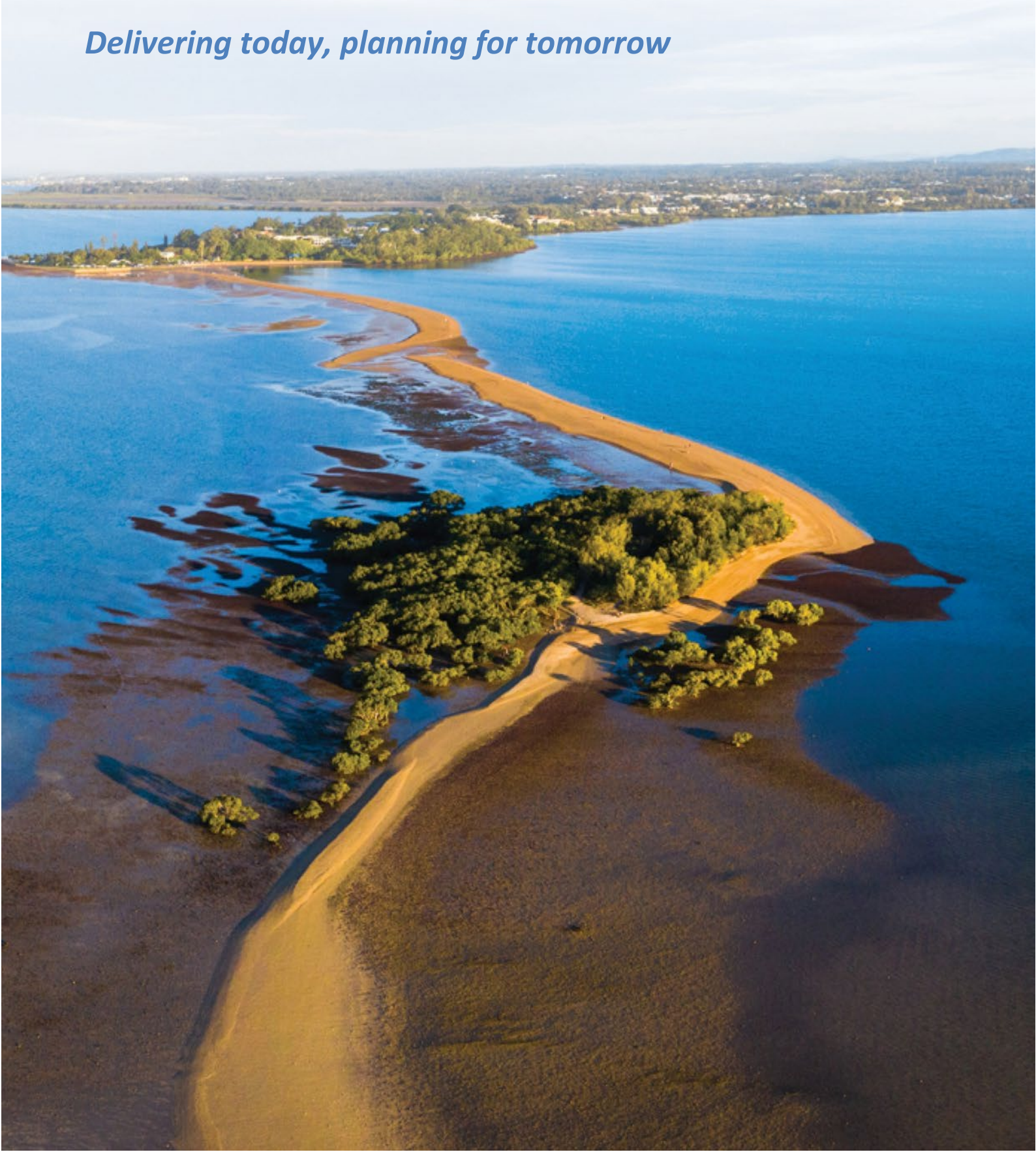


Table of Contents

Mayor’s Message	5
Elected Members	7
Executive Leadership Team	8
Council’s Corporate Plan	9
2022-2023 Annual Budget at a Glance	10
Capital Investment	11
Rates and Charges	12
Council (RCC) Rates and Charges.....	12
Environment and Coastal Management Separate Charge.....	12
Landfill Remediation Separate Charge	12
Redland City SES Administration Separate Charge	12
Water Pricing – RCC controlled.....	12
Water Pricing – State controlled	12
Wastewater Pricing	12
Waste Levy in Queensland.....	12
Financial Budget Overview 2022-2023	13
Investment in the City	14
Funding the Investment in the City	15
Budgeted Financial Statements	16
Financial Budget Summary.....	16
Key Balance Sheet Items	16
Redland City Council - Statement of Financial Position	17
Redland City Council - Statement of Cash Flows.....	18
Redland City Council - Statement of Income and Expenditure	19
Redland City Council - Statement of Comprehensive Income	19
Redland City Council - Statement of Changes in Equity	20
Redland City Council - Operating Statement	21
Redland City Council - Capital Funding Statement	22
Redland City Council - Other Budgeted Items	22
Contributions from Developers	23
Long-term Financial Forecast.....	23
Financial Stability Ratios and Measures of Financial Sustainability Overview.....	24
Redlands Rates Comparison	24
Significant Business Activities	25
City Water.....	25
City Waste	27
Capital Investment 2022-2023	30
Funding Capital Investment 2022-2023	31
Capital Investment Program 2022-2023	32
Investment Policy (FIN-001-P)	34

Debt Policy (FIN-009-P)	35
Application of Dividends and Tax Equivalent Payments Policy (FIN-005-P)	37
Constrained Cash Reserves Administrative Directive (FIN-007-A)	38
Revenue Policy (FIN-017-P)	39
Revenue Statement 2022-2023	45
Outline and Explanation of Measures Adopted for Revenue Raising	45
Rates and Charges	45
Differential General Rates	45
Separate Charges	50
Environment and Coastal Management Separate Charge	50
Landfill Remediation Separate Charge	50
Redland City SES Administration Separate Charge	50
Special Charge	51
Rural Fire Brigade Special Charge	51
Utility Charges	51
Waste/Recycle Charges	51
Water Charges	55
Fixed Water Access Charges	55
Consumption Charges	57
Sewerage Charges	58
Trade Waste Charges	60
Interest on Overdue Rates	63
Rating Concessions and Exemptions	63
Pensioner Concessions	63
State Lease Agreements – Community Organisations	65
Community Service Obligations (CSOs)	66
Other Matters	70
Revenue Statement Definitions	71
Glossary – Financial Stability Ratios and Measures of Financial Sustainability	75
Appendix A – Raby Bay Canal Estate Map	76
Appendix B – Aquatic Paradise Canal Estate Map	77
Appendix C – SMBI Rural Fire Map	78

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.



INTRODUCTION



Acknowledgement of Country

Redland City Council is committed to working with Traditional Owners, supporting their role as custodians of their traditional lands and helping ensure the future prosperity and cultural enrichment of the community.

Council recognises that the Quandamooka People are the Traditional Owners of much of Redlands Coast. Council also extends its acknowledgement of Traditional Owners to the Danggan Balun (Five Rivers) People who are currently in the process of Native Title determination for an area that crosses into southern Redlands Coast.

Mayor's Message

Each budget is a reflection of the environment in which it is adopted, and this year is no different.

This \$396 million budget balances the need to invest in community infrastructure while ensuring a high level of service continues to be offered to our Redlands Coast customers, today and into the future.

This record budget includes some exciting projects for local families as part of a record \$116 million capital program, helping to deliver local employment.

The Redlands Coast Sport Precinct, to be delivered over a number of years, will provide local kids somewhere to play the sports they love and families a place to enjoy naturally wonderful Redlands Coast.

The 62-hectare Birkdale Community Land Precinct, a multi-year project, will be one of the largest public spaces in South East Queensland. Once complete, it will include an entertainment precinct, public swimming lagoon and the restoration of historical Willards Farm.

Transport is a focus of this year's budget to make it safer and easier to get around our city, with funding included for the next stage of the Southern Moreton Bay Island ferry terminal upgrades, as well as more than \$20 million for the duplication of Wellington Street/Panorama Drive.

We are also investing almost \$3.2 million in active transport and \$2.4 million for resealing roads.

We know our community and visitors enjoy our local parks and open spaces, which is why we will invest nearly \$43 million to maintain them, as well as \$3.5 million to upgrade much-loved play spaces.

Through this budget we will invest \$11.8 million into our naturally wonderful environment, including our city-wide plantings and koala conservation program.

The budget also provides support totalling \$27.5 million for our much-loved city treasures – our libraries, galleries, the Redland Performing Arts Centre, IndigiScapes and the Donald Simpson Centre.

Council remains in a very strong financial position with low debt levels, meaning we are in a position to fund these important projects and services. While Council is in a comfortable financial position, like all households, external cost pressures are impacting our bottom line.

The State Government has again increased the city's annual bulk water bill by another \$941,000 to \$46 million. This is a cost Council must, by law, pass on to residents – and represents 11.6 per cent of Council's total budget.

The cost of delivering services has also been impacted by the high inflation, while higher building materials, electricity and fuel cost are also impacting all councils across the State.

An average land valuation increase of 25 per cent has also had an impact across the city. Without responsible management, this valuation increase would have led to a significant rate increase for our community. We weren't going to allow that to happen and so, instead, we chose to absorb much of this revaluation.

Despite also being hit with increases in the cost of waste disposal and recycling, we will keep our recycling and waste centre gate fees free for residents.

We have worked hard to absorb external cost pressures such as these, while maintaining existing services and keeping this year's rates rise as low as possible.

The increase to the minimum general rate will be 4.72 per cent – or 98 cents per week – for rating category 1a, our residential owner occupiers.

Pensioner remissions, some of the most generous in the region, will continue at \$335 a year for a full pensioner and \$167.50 for a part-pensioner.

We are also forecasting a manageable operating deficit of \$4.1 million so we can further minimise the impact on our community.

This budget is the culmination of months of planning, negotiating and work. It also shows the compromise and collaboration by Councillors.

Together, we have done everything we can to present a budget that is responsible and reflective of both our community's needs and the time in which we live – a budget that focuses strongly on delivering for the Redlands Coast community today, while planning for tomorrow.



Councillor Karen Williams
Mayor of Redland City

Elected Members



COUNCILLOR KAREN WILLIAMS
MAYOR OF REDLAND CITY



COUNCILLOR WENDY BOGLARY
DIVISION 1
Wellington Point (part)/Ormiston



COUNCILLOR PETER MITCHELL
DIVISION 2
Cleveland (part)/
North Stradbroke Island



COUNCILLOR PAUL GOLLÈ
DIVISION 3
Cleveland (part)/Thornlands (part)/
Victoria Point (part)



COUNCILLOR LANCE HEWLETT
DIVISION 4
Victoria Point (part)/
Coochiemudlo Island



COUNCILLOR MARK EDWARDS
DIVISION 5
Redland Bay (part)/
Southern Moreton Bay Islands



COUNCILLOR JULIE TALTY
DEPUTY MAYOR
DIVISION 6
Mount Cotton/Redland Bay (part)



COUNCILLOR ROWANNE MCKENZIE
DIVISION 7
Capalaba (part)/Alexandra Hills (part)/
Thornlands (part)/Cleveland (part)



COUNCILLOR TRACEY HUGES
DIVISION 8
Birkdale (part)/Alexandra Hills (part)/
Capalaba (part)/Wellington Point (part)



COUNCILLOR ADELIA BERRIDGE
DIVISION 9
Sheldon/Capalaba (part)/
Thornlands (part)



COUNCILLOR PAUL BISHOP
DIVISION 10
Birkdale (part)/Thornside

Executive Leadership Team



ANDREW CHESTERMAN
Chief Executive Officer



AMANDA DALY
Executive Group Manager
People, Culture and
Organisational Performance



AMANDA PAFUMI
General Manager
Organisational Services



ANDREW ROSS
Executive Group Manager
Procurement, Risk and
General Counsel



DR NICOLE DAVIS
General Manager
Infrastructure and Operations



DEBORAH CORBETT-HALL
Executive Group Manager
Financial Services and
Chief Financial Officer



LOUISE RUSAN
General Manager
Community and Customer Services



CHRIS ISLES
General Manager
Advocacy, Major Projects and
Economic Development

Council's Corporate Plan

On 16 December 2020, Redland City Council ('Council') adopted its Corporate Plan, for the five year period 2021-2026 and the plan commenced on 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:

OUR 2041 GOALS

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.

EFFICIENT AND EFFECTIVE ORGANISATION

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

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.

Naturally wonderful lifestyle.
Connected communities.
Embracing opportunities.

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.

QUANDAMOOKA COUNTRY

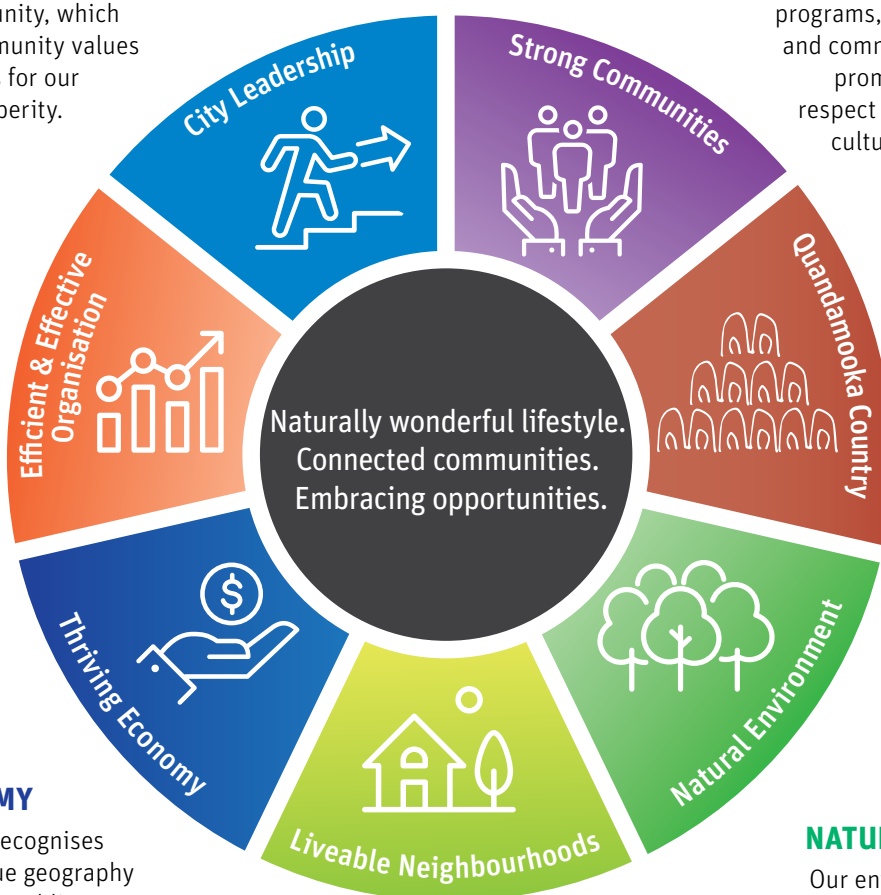
Our city embraces the rich Aboriginal heritage of Redlands Coast (Quandamooka) and the Traditional Owners' ongoing custodianship of Quandamooka land and waters. We work together for the future of Redlands Coast on Quandamooka Country.

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.

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.



Council's 2022-2023 budget supports, and is consistent with, the 2021-2026 Corporate Plan: *'Our Future Redlands – A Corporate Plan to 2026 and Beyond'*, in delivering services, programs and facilities to its community.

A woman with long brown hair, wearing a blue helmet, a yellow short-sleeved top, and blue jeans, is riding a green bicycle with a wicker basket on the front. She is on a wooden boardwalk path in a forest of tall, thin trees. The scene is bright and sunny. In the foreground, there is a blurred area of green and white flowers. The text 'BUDGET AT A GLANCE' is overlaid in blue, bold, uppercase letters in the upper left quadrant.

BUDGET AT A GLANCE

2022-2023 Annual Budget at a Glance

CAPITAL INVESTMENT



Key project highlights

- Continuation of Weinam Creek Development
- Road Renewals
- Wellington Street/ Panorama Drive Upgrade
- Redlands Coast Sport Precinct Development
- Birkdale Community Land Precinct Development
- Pedestrian Link – Snapper Street, Point Lookout
- Victoria Point Wastewater Treatment Plant Dewatering Improvements
- Regional Approach to Waste/ Resource Management Program
- Revetment Wall Masthead Drive (North)
- Redlands Coast Fibre Network – Stage 2B
- Dunwich Wastewater Treatment Plant Upgrade
- Southern Moreton Bay Island Commuter Interchange – Russell, Macleay, Lamb and Karragarra Islands
- Park Renewal – Beth Boyd Park, Thorneside
- Sportsfield Building – Charlie Buckler Park, Redland Bay

Rates and Charges

Council (RCC) Rates and Charges

- Principle-based increase to the Minimum General Rate (MGR) of 4.72%

Environment and Coastal Management Separate Charge

- Increased by \$12.60 per annum from \$148.92 to \$161.52 per annum for 2022-23 to fund an extended program

Landfill Remediation Separate Charge

- Increased by 80 cents per annum from \$47.88 to \$48.68 per annum for 2022-23

Redland City SES Administration Separate Charge

- Decreased by 24 cents from \$7.28 to \$7.04 per annum for 2022-23

Water Pricing – RCC controlled

- 2022-23 water fixed access (domestic) charge increased by 3.4% from \$289.68 per annum to \$299.40
- 2022-23 water consumption - Variable Water Residential charge has increased by 2.2 cents from 62.9 to 65.1 cents per kilolitre

Water Pricing – State controlled

- Water consumption - State Controlled Bulk Water increased by 7.0 cents from \$3.231 per kilolitre to \$3.301 per kilolitre for 2022-23

Wastewater Pricing

- Average domestic sewerage charge has increased from \$29.84 to \$31.40 per unit (an average residential property has 25 units)

Comparative Bill for Pricing 2022-23				
Domestic Average Water User				
	2021-22	2022-23	Variance	Variance
	\$	\$	\$	%
Water Access	289.68	299.40	9.72	3.36
Water Consumption (187.43kL):*				
Bulk (State Controlled)	605.59	618.71	13.12	2.17
Retail (RCC Controlled)	117.89	122.02	4.13	3.50
Total Water excluding Wastewater	1,013.16	1,040.13	26.97	2.66
Wastewater	746.00	785.00	39.00	5.23
TOTAL WATER CHARGES	1,759.16	1,825.13	65.97	3.75

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

Waste Levy in Queensland

- For the financial year 2022-2023, an annual payment of \$5,621,967 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.

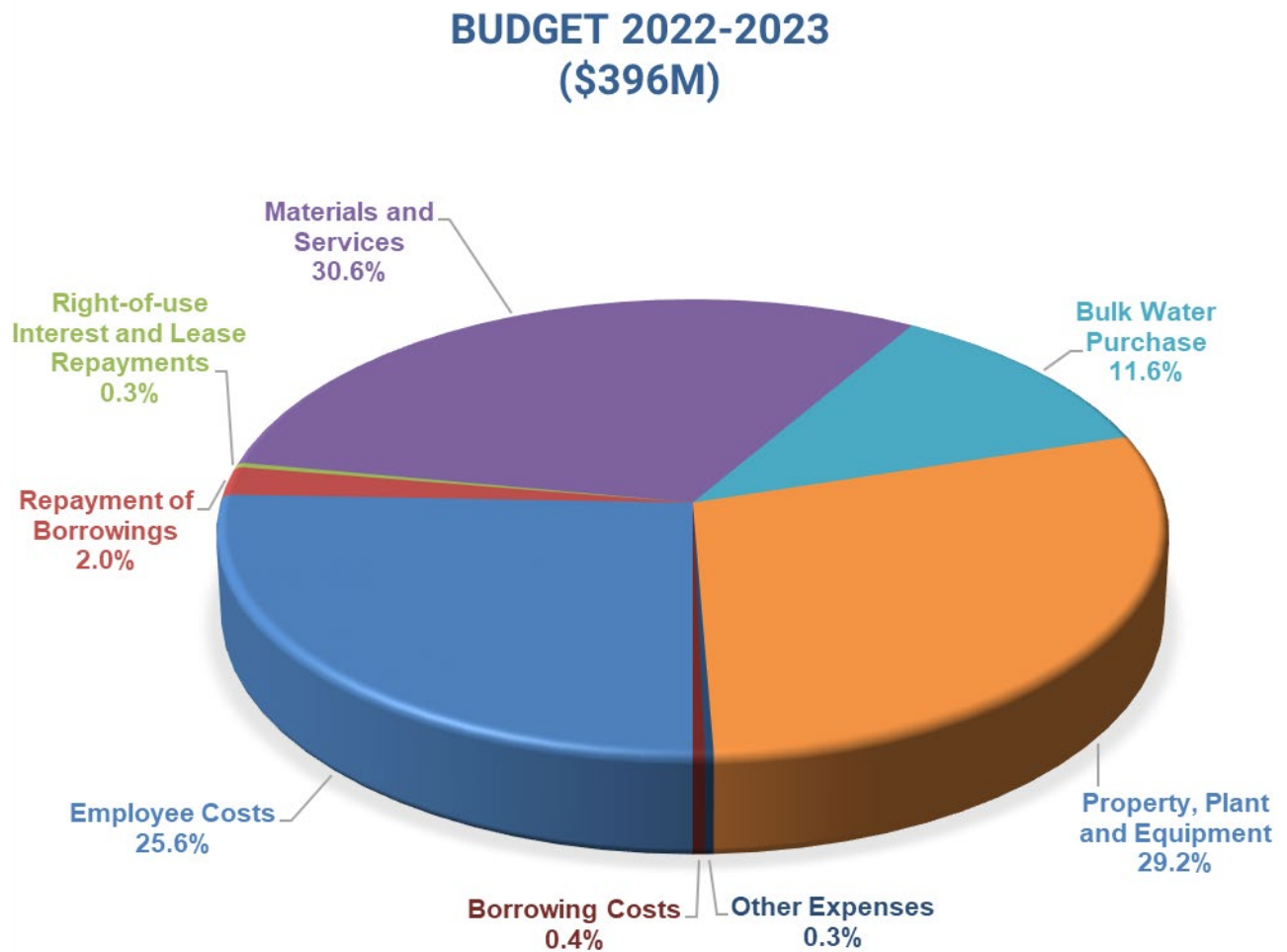
FINANCIAL BUDGET OVERVIEW AND STATEMENTS



Financial Budget Overview 2022-2023

Investment in the City

For 2022-2023, 30.6% of the budget has been allocated to purchase materials and deliver services to support the Redlands community. Additionally, 11.6% relates to the purchase of bulk water from the Queensland State Government. 29.2% has been set aside for new infrastructure and other capital programs. A further 25.6% 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 2022-2023 and provides the most recent long-term financial forecast. The following policies have also been updated for the 2022-2023 financial year to provide Council with a framework to ensure long-term financial and infrastructure sustainability for the community:

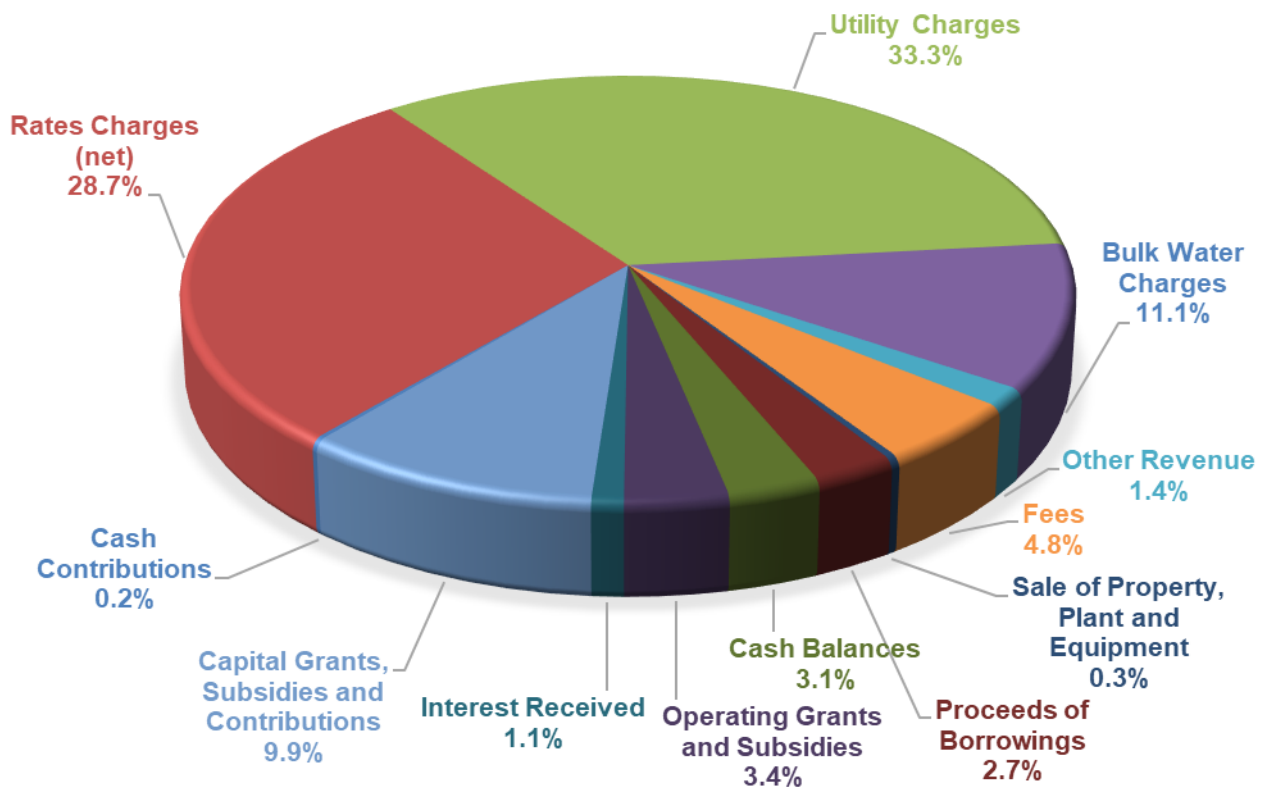
- Debt
- Investment
- Revenue
- Application of Dividends and Tax Equivalent Payments

Funding the Investment in the City

Redland City Council's cash funding originates from a range of sources, with net general rate charges representing 28.7% of total cash funding. Utility charges make up 33.3% of the cash funding with a further 11.1% 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 will increase in 2022-2023 as interest rates rise from historical low levels.

Capital and operating grants, subsidies and contributions are forecast to provide 13.3% of cash funding. 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 4.8% of the funds received by Council.

BUDGET 2022-2023 (\$396M)



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 2022-23 \$000	Forecast Year 2 2023-24 \$000	Forecast Year 3 2024-25 \$000
Revenue from Operating Activities	328,316	345,742	356,746
Expenses from Operating Activities	330,453	343,366	353,756
Finance Costs	1,980	2,240	2,634
Result from Operating Activities	(4,118)	136	355
Capital Revenue	41,499	81,588	40,594
Capital Expenses	289	-	-
Total Change in Community Equity	37,093	81,724	40,949

Key Balance Sheet Items

Budgeted assets and liabilities are established using anticipated closing balances at 30 June 2022, 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 2021-22. Finalised and audited opening balances as at 1 July 2022 will be reflected in Council's 2021-2022 annual report.

	Budget Year 1 2022-23 \$000	Forecast Year 2 2023-24 \$000	Forecast Year 3 2024-25 \$000
Total Assets	3,010,640	3,105,338	3,173,770
Total Liabilities	139,658	152,633	180,116
Net Community Assets	2,870,982	2,952,705	2,993,654
Total Cash at Year End	208,298	188,197	163,978
Total Debt at Year End	49,603	60,559	90,006

Redland City Council - Statement of Financial Position

The statement below includes 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 2022-23 \$000	Forecast Year 2 2023-24 \$000	Forecast Year 3 2024-25 \$000
CURRENT ASSETS			
Cash and cash equivalents	208,298	188,197	163,978
Trade and other receivables	43,669	45,547	47,125
Inventories	818	818	818
Other current assets	4,172	4,172	4,172
Total current assets	256,956	238,735	216,094
NON-CURRENT ASSETS			
Investment property	1,225	1,225	1,225
Property, plant and equipment	2,735,181	2,848,894	2,940,459
Intangible assets	584	759	1,063
Right-of-use assets	3,963	2,995	2,199
Other financial assets	73	73	73
Investment in other entities	12,657	12,657	12,657
Total non-current assets	2,753,683	2,866,603	2,957,676
TOTAL ASSETS	3,010,640	3,105,338	3,173,770
CURRENT LIABILITIES			
Trade and other payables	43,417	46,236	47,137
Borrowings - current	8,919	4,434	5,800
Lease liability - current	1,130	941	728
Provisions - current	16,125	18,506	18,395
Other current liabilities	3,569	3,714	3,850
Total current liabilities	73,160	73,830	75,910
NON-CURRENT LIABILITIES			
Borrowings - non-current	40,684	56,125	84,206
Lease liability - non-current	3,742	2,990	2,476
Provisions - non-current	22,073	19,688	17,524
Total non-current liabilities	66,498	78,803	104,205
TOTAL LIABILITIES	139,658	152,633	180,116
NET COMMUNITY ASSETS	2,870,982	2,952,705	2,993,654
COMMUNITY EQUITY			
Asset revaluation surplus	1,106,353	1,106,353	1,106,353
Retained surplus	1,667,474	1,769,198	1,830,147
Constrained cash reserves	97,154	77,154	57,154
TOTAL COMMUNITY EQUITY	2,870,982	2,952,705	2,993,654

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 2022-23 \$000	Forecast Year 2 2023-24 \$000	Forecast Year 3 2024-25 \$000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	312,698	325,812	338,886
Payments to suppliers and employees	(269,244)	(270,237)	(280,930)
	43,454	55,575	57,956
Interest received	4,196	5,270	4,955
Rental income	1,140	1,170	1,203
Non-capital grants and contributions	14,301	11,619	10,109
Borrowing costs	(1,466)	(1,575)	(1,968)
Right-of-use assets interest expense	(114)	(95)	(76)
Net cash inflow / (outflow) from operating activities	61,511	71,964	72,179
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment	(115,776)	(141,299)	(152,911)
Payments for intangible assets	-	(445)	(267)
Proceeds from sale of property, plant and equipment	1,205	1,541	961
Capital grants, subsidies and contributions	39,249	37,978	26,963
Other cash flows from investing activities	-	145	137
Net cash inflow / (outflow) from investing activities	(75,322)	(102,080)	(125,117)
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds of borrowings	10,805	14,700	33,877
Repayment of borrowings	(7,982)	(3,744)	(4,430)
Right-of-use lease payments	(1,143)	(941)	(728)
Net cash inflow / (outflow) from financing activities	1,679	10,015	28,719
Net increase / (decrease) in cash held	(12,132)	(20,100)	(24,219)
Cash and cash equivalents at the beginning of the year	220,429	208,298	188,197
Cash and cash equivalents at the end of the year	208,298	188,197	163,978

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 2022-23 \$000	Forecast Year 2 2023-24 \$000	Forecast Year 3 2024-25 \$000
Recurrent revenue			
Rates charges	117,211	121,691	126,241
Levies and utility charges	177,511	185,604	193,395
Less: pensioner remissions and rebates	(3,661)	(3,802)	(3,943)
Fees	18,412	19,296	20,282
Rental income	1,140	1,173	1,206
Interest received	4,196	5,270	4,955
Sales revenue	3,989	4,107	4,222
Other income	465	478	492
Grants, subsidies and contributions	9,053	11,922	9,896
Total recurrent revenue	328,316	345,742	356,746
Capital revenue			
Grants, subsidies and contributions	39,249	37,978	26,963
Non-cash contributions	2,250	43,609	13,631
Total capital revenue	41,499	81,588	40,594
TOTAL INCOME	369,815	427,329	397,339
Recurrent expenses			
Employee benefits	101,228	103,657	106,145
Materials and services	160,436	170,667	174,747
Finance costs	1,980	2,240	2,634
Depreciation and amortisation	70,578	70,892	74,775
Other expenditure	525	543	561
Net internal costs	(2,314)	(2,392)	(2,471)
Total recurrent expenses	332,434	345,606	356,391
Capital expenses			
(Gain) / loss on disposal of non-current assets	289	-	-
Total capital expenses	289	-	-
TOTAL EXPENSES	332,722	345,606	356,391
NET RESULT	37,093	81,724	40,949
Other comprehensive income / (loss) Items that will not be reclassified to a net result			
Revaluation of property, plant and equipment	-	-	-
TOTAL COMPREHENSIVE INCOME	37,093	81,724	40,949

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 2022	1,106,353	1,615,313	112,223	2,833,889
Net result	-	37,093	-	37,093
Total comprehensive income for the year	-	37,093	-	37,093
Transfers to and from reserves:				
Transfers to reserves	-	(36,276)	36,276	-
Transfers from reserves	-	51,344	(51,344)	-
Total transfers to and from reserves	-	15,068	(15,068)	-
Balance as at 30 June 2023	1,106,353	1,667,474	97,154	2,870,982

	Asset Revaluation Surplus \$000	Retained Surplus \$000	Constrained Cash Reserves \$000	Total Community Equity \$000
Balance as at 1 July 2023	1,106,353	1,667,474	97,154	2,870,982
Net result	-	81,724	-	81,724
Total comprehensive income for the year	-	81,724	-	81,724
Transfers to and from reserves:				
Transfers to reserves	-	(39,819)	39,819	-
Transfers from reserves	-	59,819	(59,819)	-
Total transfers to and from reserves	-	20,000	(20,000)	-
Balance as at 30 June 2024	1,106,353	1,769,198	77,154	2,952,705

	Asset Revaluation Surplus \$000	Retained Surplus \$000	Constrained Cash Reserves \$000	Total Community Equity \$000
Balance as at 1 July 2024	1,106,353	1,769,198	77,154	2,952,705
Net result	-	40,949	-	40,949
Total comprehensive income for the year	-	40,949	-	40,949
Transfers to and from reserves:				
Transfers to reserves	-	(41,267)	41,267	-
Transfers from reserves	-	61,267	(61,267)	-
Total transfers to and from reserves	-	20,000	(20,000)	-
Balance as at 30 June 2025	1,106,353	1,830,147	57,154	2,993,654

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 2022-23 \$000	Forecast Year 2 2023-24 \$000	Forecast Year 3 2024-25 \$000
Revenue			
Rates charges	117,211	121,691	126,241
Levies and utility charges	177,511	185,604	193,395
Less: Pensioner remissions and rebates	(3,661)	(3,802)	(3,943)
Fees	18,412	19,296	20,282
Operating grants and subsidies	8,298	11,131	9,069
Operating contributions and donations	755	791	827
Interest external	4,196	5,270	4,955
Other revenue	5,593	5,759	5,920
Total revenue	328,316	345,742	356,746
Expenses			
Employee benefits	101,228	103,657	106,145
Materials and services	160,436	170,667	174,747
Finance costs other	544	570	591
Other expenditure	525	543	561
Net internal costs	(2,314)	(2,392)	(2,471)
Total expenses	260,420	273,044	279,572
Earnings before interest, tax and depreciation	67,896	72,698	77,173
Interest expense	1,436	1,670	2,044
Depreciation and amortisation	70,578	70,892	74,775
OPERATING SURPLUS / (DEFICIT)	(4,118)	136	355

Please refer to the City Water and City Waste operating and capital funding statements on pages 25 to 28 for the estimated revenues and costs of Council's commercial business activities. City Water and City Waste revenues and expenditures 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 2022-23 \$000	Forecast Year 2 2023-24 \$000	Forecast Year 3 2024-25 \$000
Proposed sources of capital funding			
Capital contributions and donations	15,684	23,951	25,862
Capital grants and subsidies	23,565	14,027	1,101
Proceeds on disposal of non-current assets	1,205	1,541	961
Capital transfers (to) / from reserves	18,259	20,000	20,000
Non-cash contributions	2,250	43,609	13,631
New loans	10,805	14,700	33,877
Funding from general revenue	55,527	72,209	76,534
Total sources of capital funding	127,295	190,038	171,966
Proposed application of capital funds			
Contributed assets	2,250	43,609	13,631
Capitalised goods and services	107,515	130,404	140,923
Capitalised employee costs	8,261	11,339	12,254
Loan redemption	9,269	4,685	5,158
Total application of capital funds	127,295	190,038	171,966

Redland City Council - Other Budgeted Items

	Budget Year 1 2022-23 \$000	Forecast Year 2 2023-24 \$000	Forecast Year 3 2024-25 \$000
Other budgeted items			
Transfers to constrained operating reserves	(21,210)	(21,740)	(22,284)
Transfers from constrained operating reserves	18,019	21,740	22,284
Written down value (WDV) of assets disposed	1,493	1,541	961

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 2022-23 \$000	Forecast Year 2 2023-24 \$000	Forecast Year 3 2024-25 \$000
Operating developer contributions	279	287	295
Capital developer contributions	15,684	23,951	25,862
Developer non-cash contributed assets	2,250	43,609	13,631
Total developer contributions	18,212	67,848	39,787

Long-term Financial Forecast

Pursuant to 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 2022-2023. 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.

	Budget Year 1 2022-23 \$000	Forecast Year 2 2023-24 \$000	Forecast Year 3 2024-25 \$000	Forecast Year 4 2025-26 \$000	Forecast Year 5 2026-27 \$000
Total Income	369,815	427,329	397,339	439,854	446,956
Total Expenses	332,722	345,606	356,391	372,308	381,747
Total Assets	3,010,640	3,105,338	3,173,770	3,249,454	3,323,462
Total Liabilities	139,658	152,633	180,116	188,253	197,051
Community Equity	2,870,982	2,952,705	2,993,654	3,061,201	3,126,410

	Forecast Year 6 2027-28 \$000	Forecast Year 7 2028-29 \$000	Forecast Year 8 2029-30 \$000	Forecast Year 9 2030-31 \$000	Forecast Year 10 2031-32 \$000
Total Income	444,333	442,249	456,920	470,820	497,539
Total Expenses	395,910	411,902	426,917	441,781	462,091
Total Assets	3,386,163	3,428,807	3,468,671	3,511,164	3,560,605
Total Liabilities	211,329	223,626	233,486	246,940	260,933
Community Equity	3,174,834	3,205,181	3,235,184	3,264,224	3,299,672

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 2022-2023 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 \$2.9 billion at the end of the 2022-2023 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 next section) also illustrate the current financial position is within the target range.

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 2022-2023 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 74.

Redland City Council	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Operating Surplus Ratio <small>Target between 0% and 10% (on average over the long-term)</small>	-1.25%	0.04%	0.10%	0.14%	0.17%	0.19%	0.21%	0.24%	0.30%	0.34%
Asset Sustainability Ratio (Infrastructure Assets Only) <small>Greater than 90% (on average over the long-term)</small>	65.20%	62.72%	68.44%	67.89%	80.50%	72.27%	86.46%	64.04%	68.64%	69.34%
Net Financial Liabilities Ratio <small>Less than 60% (on average over the long-term)*</small>	-35.73%	-24.90%	-10.09%	-7.98%	-6.15%	-3.24%	-1.49%	-0.46%	1.45%	3.54%

*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	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Level of Dependence on General Rate Revenue <small>(Excludes utility revenues) - Threshold set < 40%</small>	34.74%	34.25%	34.43%	34.15%	34.57%	34.71%	34.72%	34.78%	34.68%	34.28%
Ability to Pay Our Bills - Current Ratio <small>Target between 1.1 and 4.1</small>	3.51	3.23	2.85	2.96	3.00	2.94	2.88	2.84	2.79	2.68
Ability to Repay Our Debt - Debt Servicing Ratio (%) <small>Target less than or equal to 15%</small>	3.26%	1.84%	2.02%	2.45%	2.14%	2.09%	2.29%	2.43%	2.54%	2.68%
Cash Balances - \$000 <small>Target greater than or equal to \$50M</small>	208,298	188,197	163,978	163,988	165,369	167,426	170,909	174,718	177,847	179,575
Cash Balances - Cash Capacity in Months <small>Target greater than 3 months</small>	9.23	8.31	6.95	6.73	6.68	6.57	6.47	6.37	6.27	6.06
Longer Term Financial Stability - Debt to Asset Ratio (%) <small>Target less than or equal to 10%</small>	1.81%	2.08%	2.94%	3.12%	3.29%	3.57%	3.77%	3.91%	4.13%	4.31%
Operating Performance <small>Target greater than or equal to 10%</small>	18.51%	20.93%	20.32%	21.13%	22.05%	22.59%	22.77%	22.77%	22.82%	22.93%
Interest Coverage Ratio <small>Target less than 5% **</small>	-0.84%	-1.04%	-0.82%	-0.59%	-0.61%	-0.62%	-0.52%	-0.47%	-0.41%	-0.33%

** 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 2022-2023 budget compared with the rates and utility charges levied in the 2021-22 budget is 4.53%, comprising growth (new properties in the city contributing more revenue) of 0.34% and a 4.19% 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 2022-23 \$000	Forecast Year 2 2023-24 \$000	Forecast Year 3 2024-25 \$000
Revenue			
Levies and utility charges	128,498	133,381	138,055
Less: Pensioner remissions and rebates	(500)	(519)	(538)
Fees	1,454	1,524	1,602
Operating grants and subsidies	-	-	-
Operating contributions and donations	-	-	-
Interest external	3,149	3,721	3,508
Community service obligations	500	515	535
Other revenue	1,725	1,776	1,826
Total revenue	134,826	140,399	144,988
Expenses			
Employee benefits	10,161	10,405	10,655
Materials and services	64,079	65,625	68,809
Finance costs other	-	-	-
Other expenditure	-	-	-
Net internal costs	4,463	4,595	4,724
Total expenses	78,703	80,625	84,189
Earnings before interest, tax and depreciation	56,123	59,773	60,799
Interest expense	355	368	371
Internal interest	14,750	15,308	15,423
Depreciation and amortisation	25,587	25,420	26,108
OPERATING SURPLUS / (DEFICIT)	15,432	18,678	18,897

CITY WATER CAPITAL FUNDING STATEMENT

	Budget Year 1 2022-23 \$000	Forecast Year 2 2023-24 \$000	Forecast Year 3 2024-25 \$000
Proposed sources of capital funding			
Capital contributions and donations	3,447	10,289	7,436
Capital grants and subsidies	1,400	-	-
Proceeds on disposal of non-current assets	-	-	-
Capital transfers (to) / from reserves	(502)	12,582	9,519
Non-cash contributions	652	39,527	3,052
New loans	-	-	-
Funding from general revenue	11,941	15,666	25,535
Total sources of capital funding	16,937	78,064	45,541
Proposed application of capital funds			
Contributed assets	652	39,527	3,052
Capitalised goods and services	14,806	34,946	38,620
Capitalised employee costs	706	3,039	3,358
Loan redemption	774	553	511
Total application of capital funds	16,937	78,064	45,541
Other budgeted items			
Transfers to constrained operating reserves	-	-	-
Transfers from constrained operating reserves	-	-	-
Written down value (WDV) of assets disposed	-	-	-
Income tax	6,025	20,548	8,815
Dividend	10,544	35,959	15,427

CITY WATER COMMUNITY SERVICE OBLIGATIONS (CSOs)

Job Name	Description of the nature of the CSO	Budget Year 1 2022-23 \$000	Forecast Year 2 2023-24 \$000	Forecast Year 3 2024-25 \$000
Water concession not for profit	Reduced charges for water for charities and not for profit organisations	101	104	107
Wastewater concession not for profit	Reduced charges for wastewater for charities and not for profit organisations	314	324	338
Concealed leaks	A remission provided to eligible customers on the estimated water lost due to a concealed leak	85	88	90
		500	515	535

City Waste

CITY WASTE OPERATING STATEMENT

	Budget Year 1 2022-23 \$000	Forecast Year 2 2023-24 \$000	Forecast Year 3 2024-25 \$000
Revenue			
Levies and utility charges	33,206	35,655	38,021
Less: Pensioner remissions and rebates	-	-	-
Fees	674	706	742
Operating grants and subsidies	-	-	-
Operating contributions and donations	-	-	-
Interest external	455	579	701
Community service obligations	189	195	201
Other revenue	1,240	1,262	1,297
Total revenue	35,765	38,397	40,962
Expenses			
Employee benefits	1,407	1,440	1,475
Materials and services	22,768	24,199	25,769
Finance costs other	1	1	1
Other expenditure	-	-	-
Net internal costs	2,339	2,409	2,476
Total expenses	26,515	28,049	29,721
Earnings before interest, tax and depreciation	9,249	10,348	11,241
Interest expense	6	49	182
Internal interest	-	-	-
Depreciation and amortisation	556	1,249	1,479
OPERATING SURPLUS / (DEFICIT)	8,687	9,051	9,580

CITY WASTE CAPITAL FUNDING STATEMENT

	Budget Year 1 2022-23 \$000	Forecast Year 2 2023-24 \$000	Forecast Year 3 2024-25 \$000
Proposed sources of capital funding			
Capital contributions and donations	-	-	-
Capital grants and subsidies	1,577	-	-
Proceeds on disposal of non-current assets	-	-	-
Capital transfers (to) / from reserves	-	-	-
Non-cash contributions	-	-	-
New loans	-	-	-
Funding from general revenue	828	5,785	308
Total sources of capital funding	2,405	5,785	308
Proposed application of capital funds			
Contributed assets	-	-	-
Capitalised goods and services	2,366	5,745	266
Capitalised employee costs	-	-	-
Loan redemption	39	41	42
Total application of capital funds	2,405	5,785	308
Other budgeted items			
Transfers to constrained operating reserves	(5,622)	(5,788)	(5,950)
Transfers from constrained operating reserves	5,622	5,788	5,950
Written down value (WDV) of assets disposed	-	-	-
Income tax	2,547	2,715	2,874
Dividend	2,972	3,168	3,353

CITY WASTE COMMUNITY SERVICE OBLIGATIONS (CSOs)

Job Name	Description of the nature of the CSO	Budget Year 1 2022-23 \$000	Forecast Year 2 2023-24 \$000	Forecast Year 3 2024-25 \$000
Clean Up Australia Day	Acceptance of Clean Up Australia Day waste at transfer stations, provision of bulk waste bins and waste disposal for clean-up sites.	2	2	2
Waste Disposal from Community Groups 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.	54	55	57
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.	91	95	97
Bulky Item Collection Service (Elderly & People with Disability)	Removal and disposal of bulky items and green waste to eligible elderly and disabled clients.	42	44	45
		189	195	201

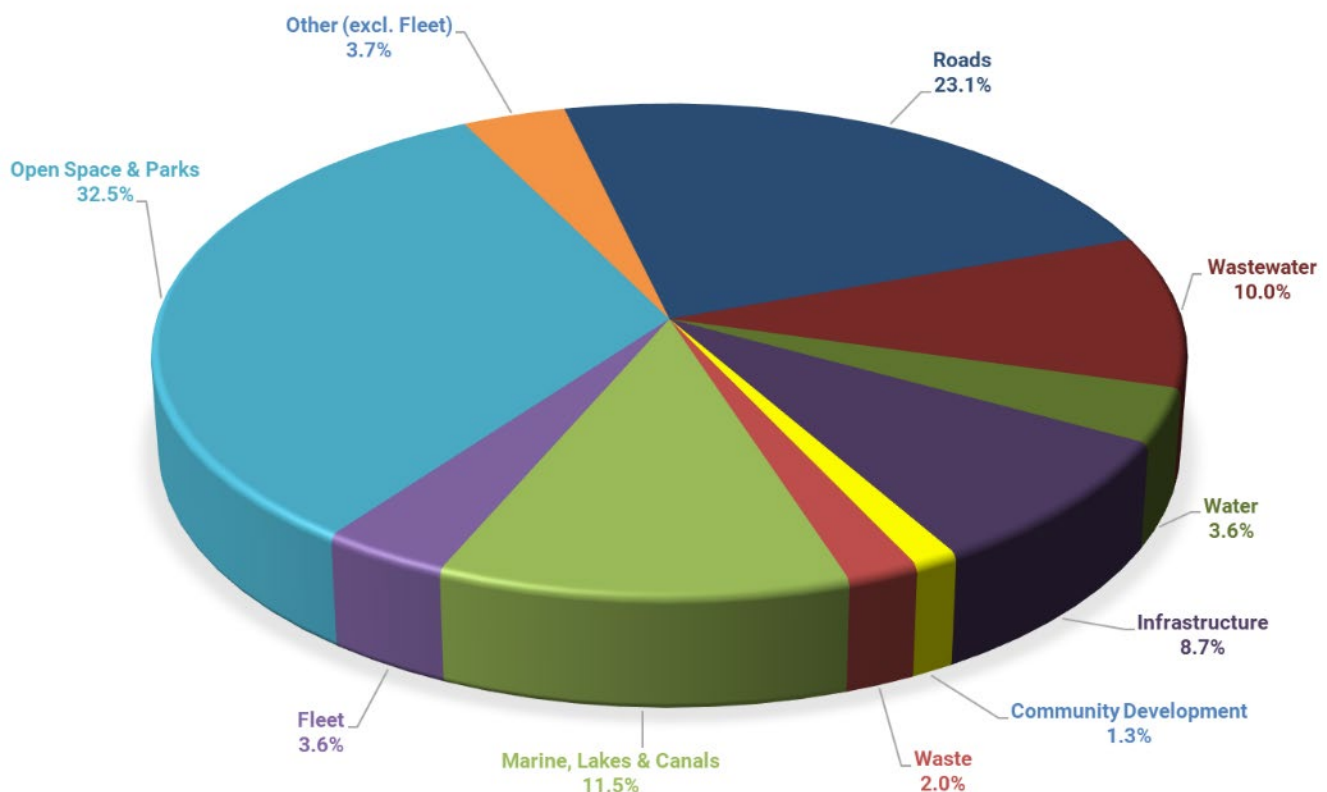
CAPITAL INVESTMENT



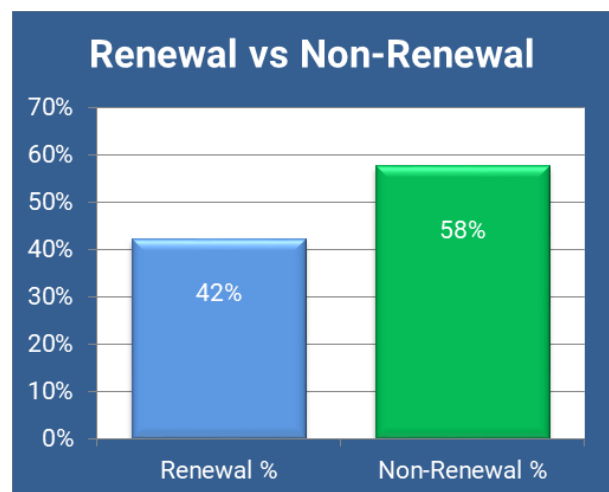
Capital Investment 2022-2023

Council reviewed its most recent 10 year capital program throughout the 2022-2023 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 creation or 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 \$115.8M has been planned for capital works in 2022-2023 which has been allocated across the work programs as displayed in the chart below.

**BUDGET 2022-2023
(\$115.8M)**

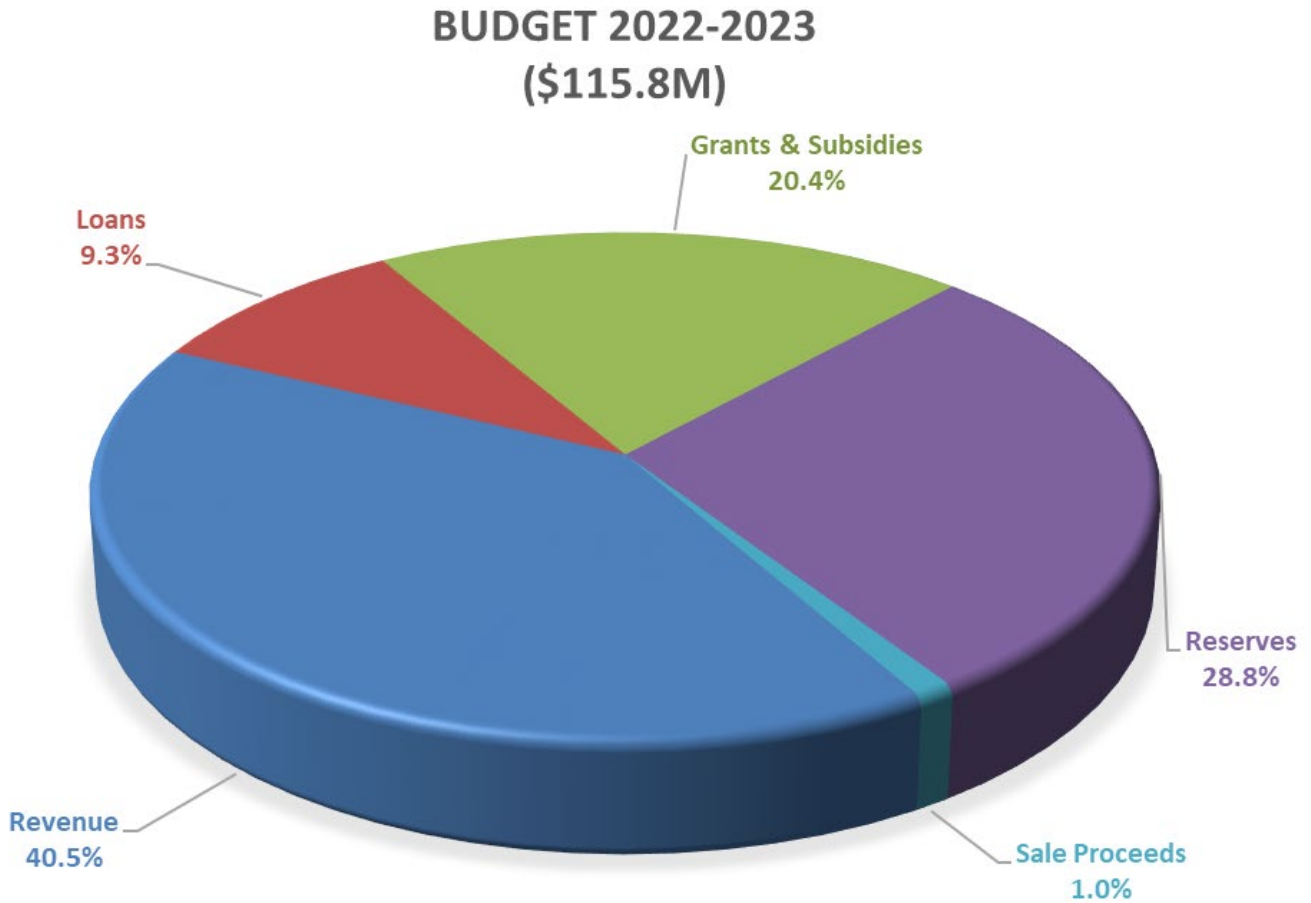


Category	Amount \$000	2022-23 %
Community Development	1,463	1.3%
Waste	2,366	2.0%
Marine, Lakes & Canals	13,354	11.5%
Fleet	4,197	3.6%
Open Space & Parks	37,644	32.5%
Other (excl. Fleet)	4,225	3.7%
Roads	26,769	23.1%
Wastewater	11,600	10.0%
Water	4,115	3.6%
Infrastructure	10,042	8.7%
Total	115,776	100.0%



Funding Capital Investment 2022-2023

The sources of capital expenditure funding are shown below:



Category	Amount \$000	2022-23 %
Revenue	46,876	40.5%
Loans	10,805	9.3%
Grants & Subsidies	23,565	20.4%
Reserves	33,325	28.8%
Sale Proceeds	1,205	1.0%
Total	115,776	100.0%

Capital Investment Program 2022-2023

The capital works program for 2022-2023 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 \$115.8M for 2022-2023 and is listed below by category of expenditure.

Works Program	\$
Libraries	745,238
Public Art and Redlands Performing Arts Centre (RPAC)	718,214
Community and Cultural Development	1,463,452
Transport (footpaths, bikeways, carparks, bus stops/shelters)	5,496,000
Buildings	3,533,786
Stormwater	1,012,236
Infrastructure	10,042,022
Marine Foreshore Protection	10,779,255
Lake and Canal Estates	2,575,000
Marine and Foreshore	13,354,255
Infrastructure - Open Space	34,108,609
Parks and Conservation	3,535,058
Open Space, Parks and Conservation	37,643,667
Road Upgrades, Reconstruction, Maintenance and Other	22,387,316
Reseals and Resurfacing	4,382,009
Roads	26,769,325
Wastewater Treatment Plants, Mains and Maintenance	7,695,577
Wastewater Pump Stations	3,903,965
Wastewater	11,599,542
Waste	2,365,908
Water	4,115,278
Fleet Replacement	4,197,217
Information Management Replacements, Upgrades and Projects	2,879,421
Project Delivery and Administrative	1,345,538
Other	8,422,176
Grand Total	115,775,625



**KEY FINANCIAL POLICIES AND
ADMINISTRATIVE DIRECTIVE**

Investment Policy (FIN-001-P)

Head of Power

Local Government Act 2009 (Act)

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

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

Local Government Regulation 2012

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

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

Policy Objective

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

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

Policy Statement

Redland City Council, through its Corporate Plan, is committed to providing services that deliver our community's shared vision and collective aspirations: *Naturally wonderful lifestyle. Connected community. Embracing opportunities*. We are a values led organisation and our organisational values encapsulate what we care about, influence how we operate and support our mission: Make a difference, make it count.

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 2022-2023 financial year, and the next nine financial years, and the period over which Council plans to repay existing and new borrowings.

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

Policy Statement

Redland City Council, through its Corporate Plan, is committed to providing services that deliver our community's shared vision and collective aspirations: *Naturally wonderful lifestyle. Connected community. Embracing opportunities.* We are a values led organisation and our organisational values encapsulate what we care about, influence how we operate and support our mission: Make a difference, make it count.

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 2022-2032: Local Government Regulation 2012 section 192(2)(a)										
	Budget Year 1 2022-23 \$000	Forecast Year 2 2023-24 \$000	Forecast Year 3 2024-25 \$000	Forecast Year 4 2025-26 \$000	Forecast Year 5 2026-27 \$000	Forecast Year 6 2027-28 \$000	Forecast Year 7 2028-29 \$000	Forecast Year 8 2029-30 \$000	Forecast Year 9 2030-31 \$000	Forecast Year 10 2031-32 \$000
Opening Balance	46,925	49,586	60,559	90,006	98,330	106,382	118,204	126,765	133,173	142,983
New Loans	10,805	14,700	33,877	14,123	12,500	15,991	13,417	11,890	15,890	15,300
Accrued Interest on Loans	1,304	1,592	1,968	3,088	3,494	3,872	4,347	4,705	4,978	5,401
Debt Service Payment (principal and interest)	(9,448)	(5,319)	(6,398)	(8,886)	(7,942)	(8,040)	(9,203)	(10,186)	(11,058)	(12,224)
Closing Balance	49,586	60,559	90,006	98,330	106,382	118,204	126,765	133,173	142,983	151,460

Schedule of forecasted remaining repayment terms in years 2022-2032: Local Government Regulation 2012 section 192(2)(b)										
	Budget Year 1 2022-23	Forecast Year 2 2023-24	Forecast Year 3 2024-25	Forecast Year 4 2025-26	Forecast Year 5 2026-27	Forecast Year 6 2027-28	Forecast Year 7 2028-29	Forecast Year 8 2029-30	Forecast Year 9 2030-31	Forecast Year 10 2031-32
Weighted Average in Years (existing loans)	14.50	14.22	14.19	14.52	13.98	12.99	12.00	11.01	10.02	9.03
Weighted Average in Years (incl. new loans)	15.71	16.48	17.62	17.60	17.15	16.71	16.20	17.51	16.90	14.26

NEW LOANS

Financial Year Ending 30 June	Amount \$000	Purpose	Repayment Period ^
2023	10,805	Major Capital Works and Acquisitions	20 years
2024	14,700	Major Capital Works and Acquisitions	20 years
2025	33,877	Major Capital Works and Acquisitions	20 years
2026	14,123	Major Capital Works and Acquisitions	20 years
2027	12,500	Major Capital Works and Acquisitions	20 years
2028	15,991	Major Capital Works and Acquisitions	20 years
2029	13,417	Major Capital Works and Acquisitions	20 years
2030	11,890	Major Capital Works and Acquisitions	20 years
2031	15,890	Major Capital Works and Acquisitions	20 years
2032	15,300	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 30/6/2022 \$000
2016	632	Community Buildings	9 years	2025	308
2016	7,649	Land Acquisitions	9 years	2025	3,727
2016	1,754	Other Infrastructure	10 years	2026	947
2016	1,085	Paths and Trails	10 years	2026	582
2016	3,925	Road Infrastructure	10 years	2026	2,102
2016	6,859	Tidal Works	9 years	2025	3,248
2016	26,470	General Account	6 years	2022	4,907
2019	2,500	Infrastructure-Transport Weinam	20 years	2039	2,242
2020	9,800	Infrastructure Works Program	20 years	2040	9,139
2021	9,612	Major Capital Works and Acquisitions	20 years	2041	9,416
2022	10,301	Major Capital Works and Acquisitions	20 years	2042	10,308

* 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 2042.
- 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

Redland City Council, through its Corporate Plan, is committed to providing services that deliver our community's shared vision and collective aspirations: *Naturally wonderful lifestyle. Connected community. Embracing opportunities.* We are a values led organisation and our organisational values encapsulate what we care about, influence how we operate and support our mission: Make a difference, make it count.

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 2022-23 financial year for:
 - Levying of rates and charges
 - Granting concessions for rates and charges
 - Recovering overdue rates and charges
 - Cost-recovery methods
- The purpose for concessions that Council intends to grant for rates and charges.
- The extent to which physical and social infrastructure costs for a new development are to be funded by charges for the development.

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

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

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

Policy Statement

Redland City Council, through its Corporate Plan, is committed to providing services that deliver our community's shared vision and collective aspirations: *Naturally wonderful lifestyle. Connected community. Embracing opportunities.* We are a values led organisation and our organisational values encapsulate what we care about, influence how we operate and support our mission: Make a difference, make it count.

The Revenue Policy is aligned to the objectives of Council's Corporate Plan and Council's commitment to applying the following principles in the 2022-23 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



Revenue Statement 2022-2023

Outline and Explanation of Measures Adopted for Revenue Raising

Council has developed its revenue raising for the 2022-23 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 2022-23 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: <ol style="list-style-type: none"> 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is the registered owner's principal place of residence; 3) has a value less than or equal to \$516,000; and 4) is NOT categorised in rating category 1d or 1f. 	GR20	0.00351470	1.000	1,131	321,791
1b	Includes all rateable land that: <ol style="list-style-type: none"> 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is the registered owner's principal place of residence; 3) has a value greater than \$516,000; 4) is NOT categorised in rating category 1e or 1g. 	GR20	0.00280962	0.799	1,814	645,638

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 \$516,000.	GR70	0.00780172	2.220	1,675	214,696
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 \$516,000.	GR70	0.00479603	1.365	3,253	678,270
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 \$516,000.	GR80	0.00440801	1.254	1,280	290,381
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 \$516,000.	GR80	0.00283205	0.806	1,852	653,943
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 \$516,000; and 4) is NOT categorised in rating category 2d or 2f.	GR25	0.00421985	1.201	1,235	292,664
2b	Includes all rateable land that: 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes;	GR25	0.00370923	1.055	2,177	586,914

Rating Category	Rating Category Description	Charge Code (RCC Use)	Rate in the Dollar (RID)	Multiplier	Minimum General Rate \$	Minimum General Rate Value Threshold \$
	<ul style="list-style-type: none"> 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 \$516,000; and 4) is NOT categorised in rating category 2e or 2g. 					
2d	<p>Includes all rateable land that:</p> <ul style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Appendix A – Raby Bay Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is 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 \$516,000. 	GR75	0.00944033	2.686	1,724	182,621
2e	<p>Includes all rateable land that:</p> <ul style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Appendix A – Raby Bay Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is 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 \$516,000. 	GR75	0.00621208	1.767	4,834	778,162
2f	<p>Includes all rateable land that:</p> <ul style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Appendix B – Aquatic Paradise Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is 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 \$516,000. 	GR85	0.00532927	1.516	1,385	259,885
2g	<p>Includes all rateable land that:</p> <ul style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Appendix B – Aquatic Paradise Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is 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 \$516,000. 	GR85	0.00362958	1.033	2,208	608,334
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	0.00482882	1.374	1,264	261,762
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	GR72	0.00832590	2.369	1,715	205,984

Rating Category	Rating Category Description	Charge Code (RCC Use)	Rate in the Dollar (RID)	Multiplier	Minimum General Rate \$	Minimum General Rate Value Threshold \$
	referred to as Raby Bay and shown on Appendix A – Raby Bay Canal Estate Map.					
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	0.00488555	1.390	1,416	289,835
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	0.00703850	2.003	1,446	205,442
6b	Includes all rateable land that: <ol style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on 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	0.01326800	3.775	1,848	139,282
6c	Includes all rateable land that: <ol style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on 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	0.00465528	1.325	1,598	343,266
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	0.01675997	4.769	2,508	149,642
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	0.00667064	1.898	353	52,918
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	0.00817315	2.325	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	0.01824235	5.190	N/A	N/A

Rating Category	Rating Category Description	Charge Code (RCC Use)	Rate in the Dollar (RID)	Multiplier	Minimum General Rate \$	Minimum General Rate Value Threshold \$
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	0.01270827	3.616	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	0.00955692	2.719	39,717	4,155,837
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	0.01013840	2.885	90,729	8,949,043
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	0.01064367	3.028	188,022	17,665,142
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	0.00731932	2.082	2,929	400,174
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	0.00821299	2.337	5,141	625,960

In compliance with section 172(2)(b) of the *Local Government Regulation 2012*, it is confirmed that for the 2022-23 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. In the 2021-22 financial year Council determined to expand the scope of the Separate Charge to incorporate foreshore maintenance and coastal management programs, actions and initiatives.

In the financial year 2022-23 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	161.52	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	48.68	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 2022-23 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	7.04	Per rateable property

Special Charge

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 23 June 2022.

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	6.44	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 2022-23 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	491.48	RF201	519.84
Residential 140Lt Waste / 240Lt Recycle	RF15	411.84	RF215	488.20
Residential 240Lt Waste / 340Lt Recycle	RF301	491.48	RF218	519.84
Residential 140Lt Waste / 340Lt Recycle	RF302	411.84	RF219	488.20
Residential 140Lt Waste / 140Lt Recycle	RF303	383.48	RF220	471.32
Residential 240Lt Green Waste	RFG01	68.00		
Additional Bin and Service – Scheduled Days				
Residential 240Lt addit. Waste	RF09	249.80	RF209	321.80
Residential 240Lt addit. Recycle	RF16	136.00	RF216	175.64
Residential 140Lt addit. Waste	RF17	222.52	RF217	314.20
Residential 340Lt addit. Recycle	RF53	176.00	RF253	199.64
Residential 240Lt addit. Green Waste	RFG02	68.00		
Additional Service Existing Bin (Temporary Lift) – Scheduled Days				
	Charge Code (RCC Use)	Amount per Lift \$		
Residential 140Lt Waste (temp. lift)	RF12	18.00		
Residential 240Lt Waste (temp. lift)	RF13	20.16		
Residential 240Lt Recycle (temp. lift)	RF14	18.52		
Residential 340Lt Recycle (temp. lift)	RF54	13.08		
Residential 240Lt Green Waste (temp. lift)	RFG03	9.84		
Additional Service Existing Bin (Temporary Lift) – Outside Scheduled Days				
	Charge Code (RCC Use)	Amount per Lift \$		
Residential 240Lt addit. Waste (temp. lift)	RF40	65.44		
Residential 140Lt addit. Waste (temp. lift)	RF41	48.00		
Residential 240Lt addit. Recycle (temp. lift)	RF42	37.12		
Residential 340Lt addit. Recycle (temp. lift)	RF55	38.20		

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	1,209.20		
Residential 0.66m ³ Waste (Front lift)	RF80	1,061.92	RF180	2,864.80
Residential 1.10m ³ Waste (Rear lift)	RF23	1,951.16		
Residential 1.10m ³ Waste (Front lift)	RF19	1,925.04		
Residential 1.50m ³ Waste	RF26	2,410.36	RF106	3,415.88
Residential 2.00m ³ Waste	RF84	3,160.64	RF184	4,553.72
Residential 2.25m ³ Waste	RF29	3,525.12	RF109	5,122.08
Residential 3.00m ³ Waste	RF32	4,626.48	RF112	6,788.08
Residential 4.00m ³ Waste	RF35	6,126.96	RF115	8,742.80

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	53.64		
Residential 1.10m ³ addit. Waste lift	RF24	63.52		
Residential 1.50m ³ addit. Waste lift	RF27	65.12	RF107	94.80
Residential 2.00m ³ addit. Waste lift	RF85	69.04	RF185	115.08
Residential 2.25m ³ addit. Waste lift	RF30	75.24	RF110	127.48
Residential 3.00m ³ addit. Waste lift	RF33	89.52	RF113	157.16
Residential 4.00m ³ addit. Waste lift	RF36	111.60	RF116	194.68
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	115.48		
Residential 1.10m ³ Waste (temp. bin & lift)	RF25	207.32		
Residential 1.50m ³ Waste (temp. bin & lift)	RF28	211.04	RF108	237.00
Residential 2.00m ³ Waste (temp. bin & lift)	RF86	220.88	RF186	251.96
Residential 2.25m ³ Waste (temp. bin & lift)	RF31	225.52	RF111	264.60
Residential 3.00m ³ Waste (temp. bin & lift)	RF34	239.96	RF114	294.00
Residential 4.00m ³ Waste (temp. bin & lift)	RF37	259.32	RF117	331.80

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	704.52		
Residential/Commercial 0.66m ³ Recycle (Front lift)	RF82	718.68	RF182	1,221.36
Residential/Commercial 1.10m ³ Recycle (Rear lift)	RF63	1,108.40		
Residential/Commercial 1.10m ³ Recycle (Front lift)	RF83	1,187.36	RF183	1,957.24
Residential/Commercial 1.50m ³ Recycle	RF66	1,585.16	RF136	2,753.88
Residential/Commercial 2.00m ³ Recycle	RF87	2,117.60		
Residential/Commercial 2.25m ³ Recycle	RF69	2,283.60	RF139	4,067.36
Residential/Commercial 3.00m ³ Recycle	RF72	2,969.84	RF142	5,416.88
Residential/Commercial 4.00m ³ Recycle	RF75	3,182.48	RF145	7,181.88

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	158.44		
Residential/Commercial 1.50m ³ addit. Recycle lift	RF68	162.92	RF138	264.92
Residential/Commercial 2.00m ³ addit. Recycle lift	RF88	165.16		
Residential/Commercial 2.25m ³ addit. Recycle lift	RF71	168.52	RF141	264.92
Residential/Commercial 3.00m ³ addit. Recycle lift	RF74	171.88	RF144	264.92
Residential/Commercial 4.00m ³ addit. Recycle lift	RF77	178.68	RF147	264.92

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	278.64		
Residential/Commercial 1.50m ³ Recycle (temp. bin & lift)	RF67	211.88	RF137	484.56
Residential/Commercial 2.00m ³ Recycle (temp. bin & lift)	RF89	230.32		
Residential/Commercial 2.25m ³ Recycle (temp. bin & lift)	RF70	231.92	RF140	484.56
Residential/Commercial 3.00m ³ Recycle (temp. bin & lift)	RF73	251.68	RF143	484.56
Residential/Commercial 4.00m ³ Recycle (temp. bin & lift)	RF76	277.52	RF146	484.56

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	565.48	RFC201	593.84
Commercial 140L Waste / 240L Recycle	RFC15	462.84	RFC215	539.20
Commercial 240L Waste / 340L Recycle	RFC301	565.48	RFC218	593.84
Commercial 140L Waste / 340L Recycle	RFC302	462.84	RFC219	539.20
Commercial 140L Waste / 140L Recycle	RFC303	434.48	RFC220	522.32
Commercial 240L Recycle (Stand Alone)	RFC16	136.00	RFC216	175.64
Commercial 340L Recycle (Stand Alone)	RFC53	176.00	RFC253	199.64
Commercial 240L Green Waste	RFCG01	68.00		
Additional Bin and Service				
Commercial 240L Additional Waste	RFC09	323.80	RFC209	395.80
Commercial 240L Additional Green Waste	RFCG02	68.00		
Additional Service Existing Bin (Temporary Lift)	Charge Code (RCC Use)	Amount per Lift \$		
Commercial 240L Green Waste lift	RFCG03	9.84		

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	1,502.20		
Commercial 0.66m ³ Waste (Front lift)	RFC80	1,354.92	RFC180	3,157.80
Commercial 1.10m ³ Waste (Rear lift)	RFC23	2,440.16		
Commercial 1.10m ³ Waste (Front lift)	RFC19	2,414.04	RFC119	2,612.00
Commercial 1.50m ³ Waste	RFC26	3,077.36	RFC106	4,082.88

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	4,049.64	RFC184	5,442.72
Commercial 2.25m ³ Waste	RFC29	4,525.12	RFC109	6,122.08
Commercial 3.00m ³ Waste	RFC32	5,960.48	RFC112	8,122.08
Commercial 4.00m ³ Waste	RFC35	7,904.96	RFC115	10,520.80

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	59.64		
Commercial 1.10m ³ addit. Waste lift	RFC24	73.52	RFC124	69.00
Commercial 1.50m ³ addit. Waste lift	RFC27	78.12	RFC107	107.80
Commercial 2.00m ³ addit. Waste lift	RFC85	87.04	RFC185	133.08
Commercial 2.25m ³ addit. Waste lift	RFC30	95.24	RFC110	147.48
Commercial 3.00m ³ addit. Waste lift	RFC33	115.52	RFC113	183.16
Commercial 4.00m ³ addit. Waste lift	RFC36	146.60	RFC116	229.68
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	121.48		
Commercial 1.10m ³ Waste (temp. bin & lift)	RFC25	217.32	RFC125	181.04
Commercial 1.50m ³ Waste (temp. bin & lift)	RFC28	224.04	RFC108	250.00
Commercial 2.00m ³ Waste (temp. bin & lift)	RFC86	238.88	RFC186	269.96
Commercial 2.25m ³ Waste (temp. bin & lift)	RFC31	245.52	RFC111	284.60
Commercial 3.00m ³ Waste (temp. bin & lift)	RFC34	265.96	RFC114	320.00
Commercial 4.00m ³ Waste (temp. bin & lift)	RFC37	294.32	RFC117	366.80

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

This is a requirement of section 41 of the *Local Government Regulation 2012*. The prices are set to eventually recover sufficient revenue so 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	299.40
25mm	Residential fixed water access 25mm	VBM25	467.84
32mm	Residential fixed water access 32mm	VBM32	766.52
40mm	Residential fixed water access 40mm	VBM40	1,197.64
50mm	Residential fixed water access 50mm	VBM50	1,871.32
80mm	Residential fixed water access 80mm	VBM80	4,790.56
100mm	Residential fixed water access 100mm	VBM100	7,485.24
150mm	Residential fixed water access 150mm	VBM150	16,841.84
Boundary Meter			
20mm	Residential boundary meter fixed water access 20mm	VCBM20	299.40
25mm	Residential boundary meter fixed water access 25mm	VCBM25	467.84
32mm	Residential boundary meter fixed water access 32mm	VCBM32	766.52
40mm	Residential boundary meter fixed water access 40mm	VCBM40	1,197.64
50mm	Residential boundary meter fixed water access 50mm	VCBM50	1,871.32
80mm	Residential boundary meter fixed water access 80mm	VCBM80	4,790.56
100mm	Residential boundary meter fixed water access 100mm	VCBM100	7,485.24
150mm	Residential boundary meter fixed water access 150mm	VCBM150	16,841.84

Non-residential			
Meter Size	Charge Description	Charge Code (RCC Use)	Charge Amount Per Annum \$
20mm	Non-residential fixed water access 20mm	VBW20	389.20
25mm	Non-residential fixed water access 25mm	VBW25	608.16
32mm	Non-residential fixed water access 32mm	VBW32	996.48
40mm	Non-residential fixed water access 40mm	VBW40	1,556.92
50mm	Non-residential fixed water access 50mm	VBW50	2,432.72
80mm	Non-residential fixed water access 80mm	VBW80	6,227.72
100mm	Non-residential fixed water access 100mm	VBW100	9,730.84
150mm	Non-residential fixed water access 150mm	VBW150	21,894.40
Boundary Meter			
20mm	Non-residential boundary meter fixed water access 20mm	VCBW20	389.20
25mm	Non-residential boundary meter fixed water access 25mm	VCBW25	608.16
32mm	Non-residential boundary meter fixed water access 32mm	VCBW32	996.48
40mm	Non-residential boundary meter fixed water access 40mm	VCBW40	1,556.92

Non-residential			
Meter Size	Charge Description	Charge Code (RCC Use)	Charge Amount Per Annum \$
50mm	Non-residential boundary meter fixed water access 50mm	VCBW50	2,432.72
80mm	Non-residential boundary meter fixed water access 80mm	VCBW80	6,227.72
100mm	Non-residential boundary meter fixed water access 100mm	VCBW100	9,730.84
150mm	Non-residential boundary meter fixed water access 150mm	VCBW150	21,894.40
Council Meter			
20mm	Council fixed water access 20mm	VCW20	389.20
25mm	Council fixed water access 25mm	VCW25	608.16
32mm	Council fixed water access 32mm	VCW32	996.48
40mm	Council fixed water access 40mm	VCW40	1,556.92
50mm	Council fixed water access 50mm	VCW50	2,432.72
80mm	Council fixed water access 80mm	VCW80	6,227.72
100mm	Council fixed water access 100mm	VCW100	9,730.84
150mm	Council fixed water access 150mm	VCW150	21,894.40

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> <ol style="list-style-type: none"> The main meter will be read and used for the purpose of water consumption charge calculations. 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. A fixed access charge will be levied on the main meter and apportioned by lot entitlement to each lot owner.
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<p>Community Title Scheme land established after 1 January 2008.</p>	<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.
<p>Building Unit and Group Title Scheme Land</p>	<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*	0.651	3.301	3.952
VWCCNC	Concessional	0.651	3.301	3.952
VWCCOM	Non-residential**	1.489	3.301	4.790
VWCRCC	Council	1.489	3.301	4.790

*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	31.40	per unit
VSW02	Council sewerage	31.40	per unit
VCSW01	Sewerage shared service	31.40	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.		

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
<ul style="list-style-type: none"> • First pedestal • Each additional pedestal 	25	Pedestal
	20	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.

1. Where adjoining residential lots in the same ownership name that are amalgamated for rating purposes and:
 - i) the main roof structure of an occupied dwelling is constructed over the adjoining boundary line of those lots; or
 - ii) one of the adjoining lots would, if sold separately, be unable to lawfully accommodate a dwelling; or
 - iii) one of the adjoining lots would not be issued a building permit unless an existing approved structure was removed; then

The 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.

2. 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).
3. 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.
4. Land that cannot be serviced by the wastewater network because of
 - i) physical constraints associated to the land; or
 - ii) the land is greater than 25 meters from the nearest wastewater network and the land owner is unable to meet Council requirements; or
 - iii) 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 requirements are administered under the *Local Government Act 2009*, the *Water Supply (Safety and Reliability) Act 2008* and related Council policies to ensure the management of commercial and industrial wastewater discharged into the wastewater network is consistent with Council's legal responsibilities and obligations. All Trade Waste information, including Council's Trade Waste Guideline, fact sheets and forms, is available on Council's website.

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	446.64	per annum
VTP02	Council Trade Waste Generator Charge	446.64	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)		2.4740	per kilolitre
Category 2			
Base volume charge (a)		2.4740	per kilolitre
Trade Waste Discharge	\$ per kg	mg/L	
Chemical Oxygen Demand (C.O.D)	1.8191	1500	2.7287
Total Suspended Solids (T.S.S.)	0.8177	600	0.4906
Total Oil and Grease (T.O.G.)	0.8177	200	0.1635
Phosphorus	7.5059	10	0.0751
Nitrogen	2.2434	50	0.1122
Standard volume plus quality charge		6.0441	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.

- A sewer discharge factor (SDF) is applied to estimate the volume of water not discharged to sewer.
- An allowance is subtracted for toilet pedestals drawing off the meter.

Where individual trade waste generators have information that would indicate a departure from the standard sewer discharge factor, 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 2022-23, Council has decided compound interest on daily rests at the rate of 8.17 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 2022-23 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, Redland City 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)*

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. 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.

3. The leak must be repaired within 30 days of:
 - i) Council notification of higher than usual water usage (eg. Email, letter, SMS, phone call or card left in letter box), or
 - ii) the date the property owner should reasonably have identified higher than usual water usage.
4. 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.
5. 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.
6. The application must be supported by:
 - i) An invoice or signed report from an appropriately 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.
7. The remission is calculated on two (2) reading periods (generally around 190 days) and will be applied to the customer's property rate account in the next quarter.
8. Eligible customers are allowed one concealed leak remission within a three (3) year period (calculated from the leak repair dates) where the property is held in their ownership name during that period (refer to item 11).
9. 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.
10. 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 lieu of a recent quarterly billing reading, the first reading taken after the leak is repaired.
 - iv) The adopted Distribution and Retail water consumption price.
11. 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 8, which commenced from the date the first leak was repaired.

12. Provide an appeal process for applicants with extenuating circumstances to seek a variation to this policy to receive a greater remission than currently afforded under the Policy. The Extenuating Circumstances Panel will provide property owners with an avenue to apply for a remission if the extenuating circumstances exist.
 - i) The Extenuating Circumstances Panel will determine whether extenuating circumstances apply, which may, subject to the determination of the Panel, include where:
 - repair of the concealed leak not being completed within the 30 day timeframe allowed under paragraph 2(b) of the Policy; or
 - remission being sought in respect of 2 or more reading periods (provided that the 30 day timeframe allowed under paragraph 2(b) of the Policy has been complied with).
 - ii) Application must be made in writing on the nominated form (Request for a Review and Decision under Extenuating Circumstances (FIN-018-P Concealed Leaks Policy)) setting out the extenuating circumstances and the extent of the policy variation sought.

The extenuating Circumstances Panel will decide whether a case for extenuating circumstances exists and what, if any, variation should be made to the Policy.

- The panel will decide the extent to which the policy will be varied, including the level of remission to be provided. For example, an extenuating circumstances remission application can be approved in full, approved in part or rejected (all with rationale) by the Extenuating Circumstances Panel.
- The decision of the panel will be final and no further appeal process will be available.

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 administered 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 AND APPENDICES



Glossary – Financial Stability Ratios and Measures of Financial Sustainability

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

* 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 A – Raby Bay Canal Estate Map



Raby Bay Canal Estate Map

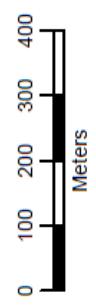
Legend

- Public Land (Green square)
- Privately Owned Land (Blue square)



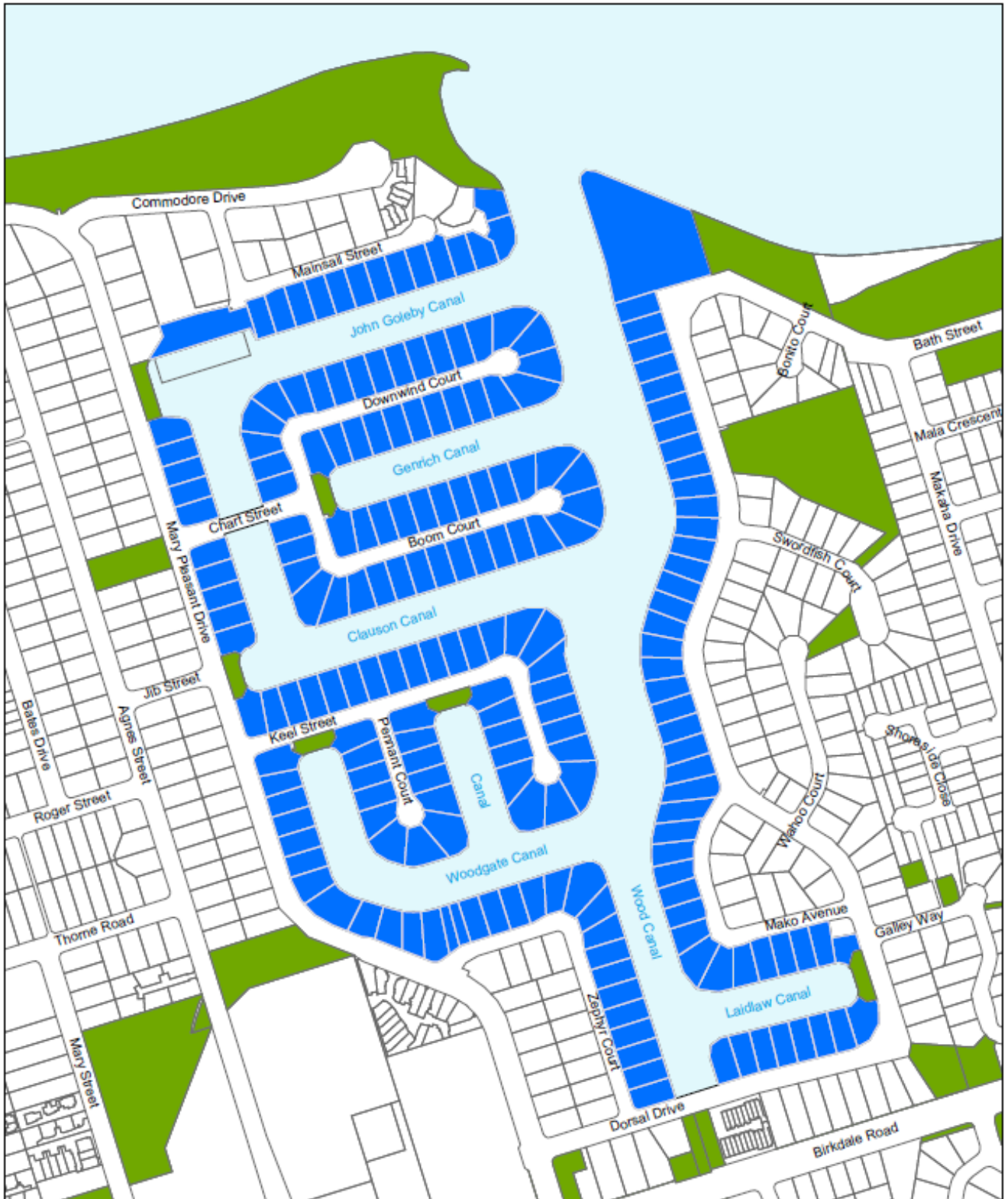
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Produced by
Spatial Business Intelligence
1 June 2022



Data correct at time of production 1 June 2022

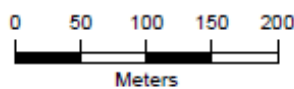
Appendix B – Aquatic Paradise Canal Estate Map



Aquatic Paradise Canal Estate Map



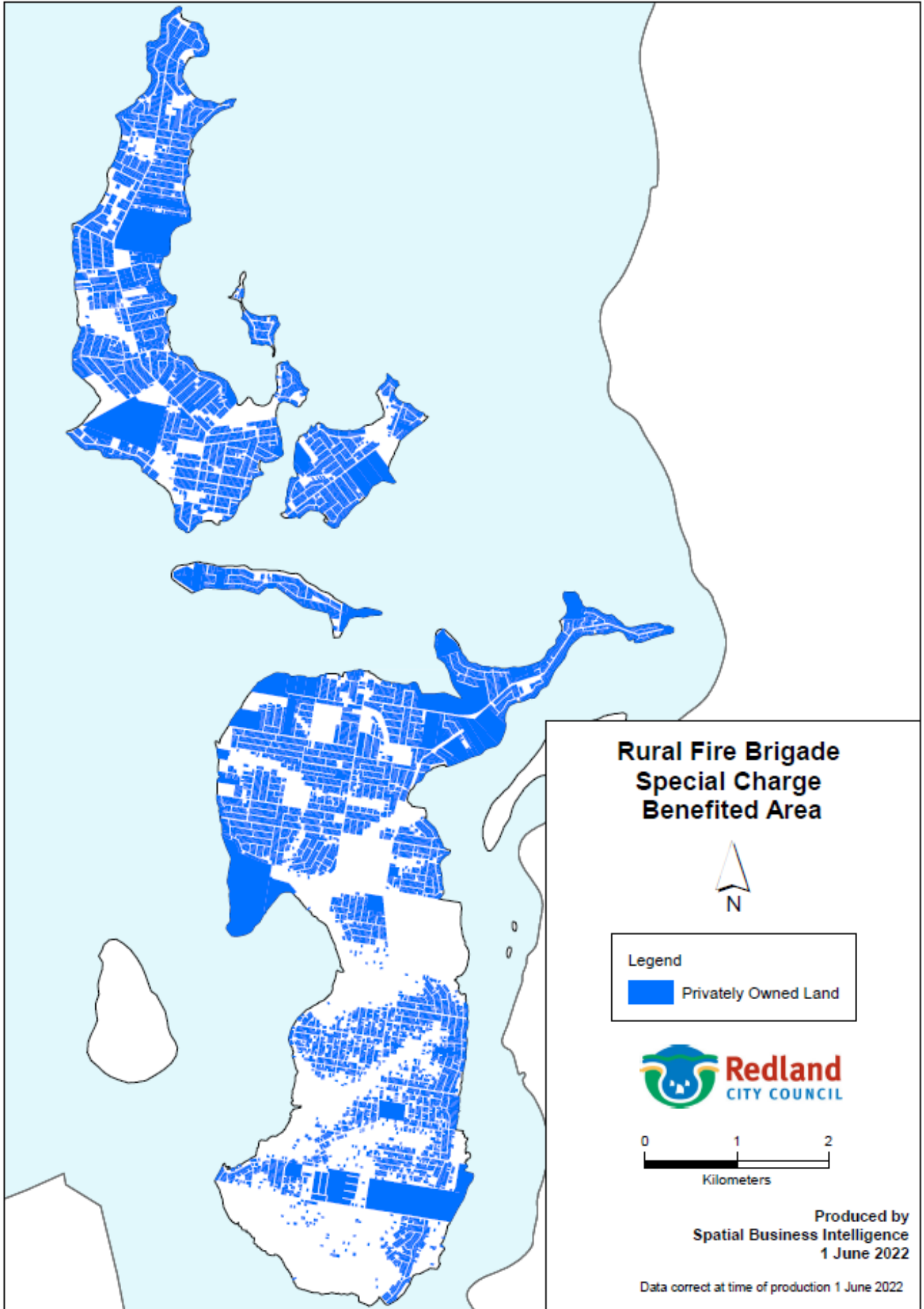
Legend	
	Public Land
	Privately Owned Land



Produced by
Spatial Business Intelligence
1 June 2022

Data correct at time of production 1 June 2022

Appendix C – SMBI Rural Fire Map



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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.

