

Budget 2023 – 2024

Your Community Budget



conserve
become
scientific

Citizen science is science
conducted by members of the public
who may or may not have formal
training.

Advances in technology have made
it increasingly easy for people to
make meaningful contributions to
science with access to user-friendly
tools and platforms.

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



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

The 2023–2024 Redland City Budget – Your Community Budget – has a sharp focus on continuing to deliver for the Redlands Coast community today, while planning and safeguarding for future generations.

In essence it is about maintaining our enviable Redlands Coast lifestyle while recognising and addressing the tough economic conditions and cost-of-living pressures we currently face.

This \$430 million Budget for Redlands Coast is my 20th Budget at Redland City Council, and my 12th as Mayor.

As always during preparation workshops, financial decisions are made with respect to the knowledge that it is the community's money that powers this city. The goal is to ensure Council runs as fiscally efficiently as it possibly can, while providing the services our city's residents require and, indeed, deserve.

Redlands Coast has not been immune to the present economic challenges and neither has Council. We are, however, fortunate that Council remains in a strong financial position.

While Council is in a strong financial position, like all households, external cost pressures are impacting our bottom line. 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. Nevertheless, 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.

We are forecasting a manageable operating deficit of \$2.1 million so that we can minimise the impact on our community

Through this year's Budget, this Council will establish a Civic Support Fund to offer rapid assistance to the community where it is desperately needed. Community organisations will be able to apply for funds from a \$500,000 pool to address immediate community needs in their area.

Council has also been able to provide a subsidy within our rates and utilities charges to help ease the cost of living. Through this budget we will also provide more than \$1.5 million in relief to residents through a subsidised wastewater charge.

The 2023–2024 Your Community Budget includes delivery of a targeted and sensible capital expenditure program, valued at more than \$135.7 million.

More than half of Council's capital spend for 2023–2024 will go towards roads and infrastructure, including key intergenerational projects that will bring significant benefits to our community well into the future.

This Budget provides \$53.37 million for transport, roads and traffic projects, including \$40.5 million for the continuation of the Wellington Street / Panorama Drive road duplication project at Thornlands. Other road works include \$5.48 million for an upgrade to Double Jump Road, Victoria Point.

There is also \$1.67 million set aside for the Footpath Gap Program that will create active connections in all parts of the

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In essence it is about maintaining our enviable Redlands Coast lifestyle while recognising and addressing the tough economic conditions we currently face.

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city by filling in the missing pieces. It will encourage more residents to enjoy and use the pathways leading to better health, wellbeing and other social value benefits.

The Budget also includes significant funding for our Southern Moreton Bay Islands with \$2 million for green sealing of roads; \$301,000 for the completion stage of the SMI Ferry Terminals Upgrade, which will happen in partnership with the State Government; and another \$301,000 towards completion works at the Lamb, Russell, Macleay and Karragarra Islands commuter interchanges.

North Stradbroke Island (Minjerrabah) will also benefit with \$1.5 million for upgrades to the Dunwich Wastewater Treatment Plant.

In terms of future-building for our city, this Budget provides \$33.85 million for infrastructure projects, including: \$9.92 million to fund the next stage of the exciting Birkdale Community Precinct; and \$8.61 million for the continued redevelopment of the Weinam Creek hub at Redland Bay.

The Budget allocates \$23.65 million for essential water, waste and wastewater projects to ensure we maintain our high standard of service delivery to our community.

Following the successful trial of 10 smart solar compacting rubbish bins at Wellington Point Recreation Reserve, \$365,000 has been set aside in this Budget to extend the program citywide.

Capital spending also includes \$8.7 million for marine and foreshore projects to further

enhance our glorious 335kms of coastline; \$6.7 million for local parks, open space and conservation, and \$1.67 million for community and cultural development.

Also in this Budget is a \$4.7 million investment for advancing the Digital Transformation catalyst project in Council's Corporate Plan, to ensure Council's digital systems remain robust and secure.

Council has been at the mercy of the current financial climate. But we have, and will continue, to do all that is possible to limit the effects that are being felt. The increase to the minimum general rate will be approximately \$1.02 per week or 4.65 per cent – for rating category 1a, our residential owner occupiers.

As we approach what no doubt will be another financial year filled with unpredictable regional challenges and global uncertainty, what we can be certain of is that our city will face these times with financial stability.

We have a Budget that is responsible, responsive and respectful of our community's needs – now and into the future.



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
Risk and Legal Services



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, to commence 1 July 2021. *Our Future Redlands - A Corporate Plan to 2026 and Beyond* introduces our new city vision delivering on our community's collective aspirations. The Corporate Plan presents a 2041 vision for Redlands Coast as a city of *connected communities, naturally wonderful lifestyle and embracing opportunities* and identifies Council's following seven Vision Goals:

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.

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

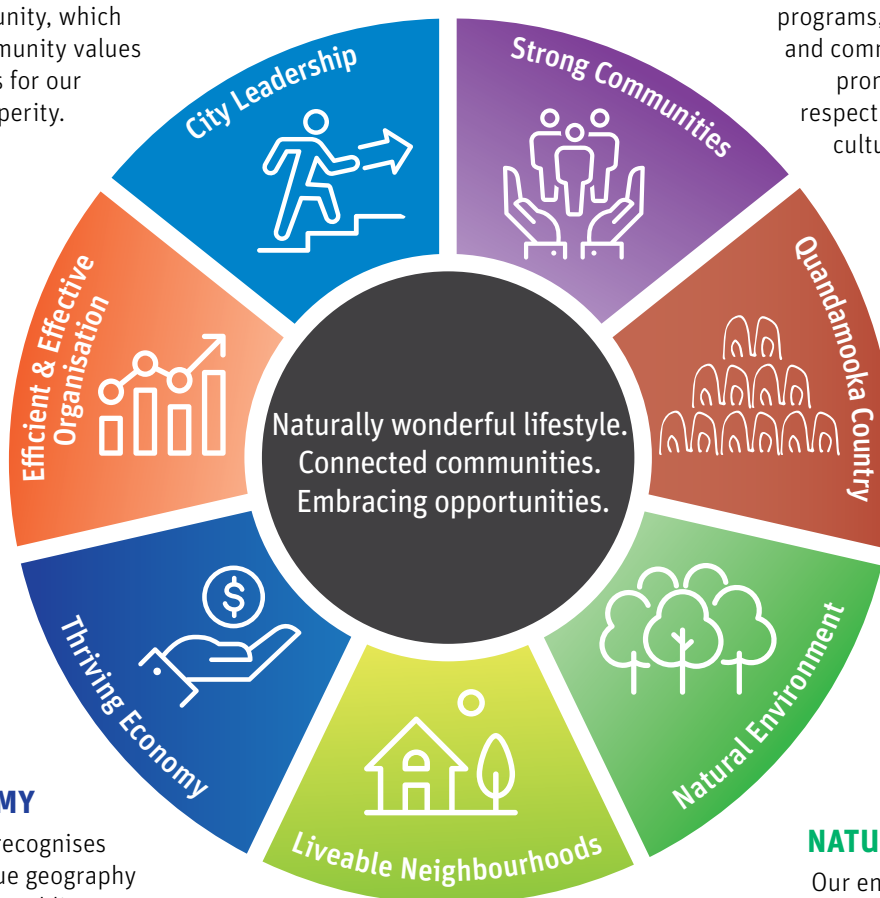
Our city embraces the rich Aboriginal heritage of Redlands Coast (Quandamooka) and the Traditional Owners' ongoing custodianship of Quandamooka land and waters. We work together for the future of Redlands Coast on Quandamooka Country.

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 2023-2024 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.

BUDGET AT A GLANCE



2023-2024 Annual Budget at a Glance

CAPITAL INVESTMENT



Transport, roads and traffic
\$53.370 million



Infrastructure
\$33.853 million



Water/Wastewater/Waste
\$23.648 million



Marine & Foreshore
\$8.714 million



Other Capital Investment
\$7.804 million



Open space, parks and conservation
\$6.664 million



Community & Cultural Development
\$1.667 million

Key project highlights

- Continuation of Wellington Street/Panorama Drive upgrade
- Double Jump Road upgrade
- Road renewals
- Wellington Point Esplanade Landslip project
- Drainage upgrade and expansion - Abelia and Robinia Street
- Kinross Road sewerage trunk
- Retement walls - Seacrest Court and Masthead Drive (North)
- Dunwich Wastewater Treatment Plant upgrade
- Park renewal – Point Talburpin Park, Redland Bay
- Sports building – Charlie Buckler Sportsfield
- Footpath Gap Program
- Continuation of Weinam Creek development
- Willard's Farm Restoration Program
- Birkdale Community Land Precinct development
- Regional Approach to Waste and Resource Management Program



Rates and Charges

Prior to determining rates and charges, Council looks at both internal and external indices:

- Redland City Council Blended Consumer Price index (CPI) 6.59%
- Brisbane CPI year on year as at March 2023 as per the Australian Bureau of Statistics 7.4%
- Local Government Association Queensland Council Cost Index 2023-2024 6.9%

Council (RCC) Rates and Charges

- Increase to the Minimum General Rate (MGR) of 4.65%

Environment and Coastal Management Separate Charge

- Increased by \$10.48 per annum from \$161.52 to \$172.00 per annum for 2023-2024 to fund an extended program

Landfill Remediation Separate Charge

- Increased by \$10.64 per annum from \$48.68 to \$59.32 per annum for 2023-2024

Redland City SES Administration Separate Charge

- Decreased by 64 cents from \$7.04 to \$6.40 per annum for 2023-2024

Water Pricing – RCC controlled

- 2023-2024 water fixed access (domestic) charge increased by 6.59% from \$299.40 per annum to \$319.12
- 2023-2024 water consumption - Variable Water Residential charge has increased by 4.2 cents from 65.1 to 69.3 cents per kilolitre

Water Pricing – State controlled

- Water consumption - State Controlled Bulk Water increased by 7.0 cents from \$3.301 per kilolitre to \$3.371 per kilolitre for 2023-2024

Wastewater Pricing

- Average domestic sewerage charge has increased from \$31.40 to \$32.64 per unit (an average residential property has 25 units)

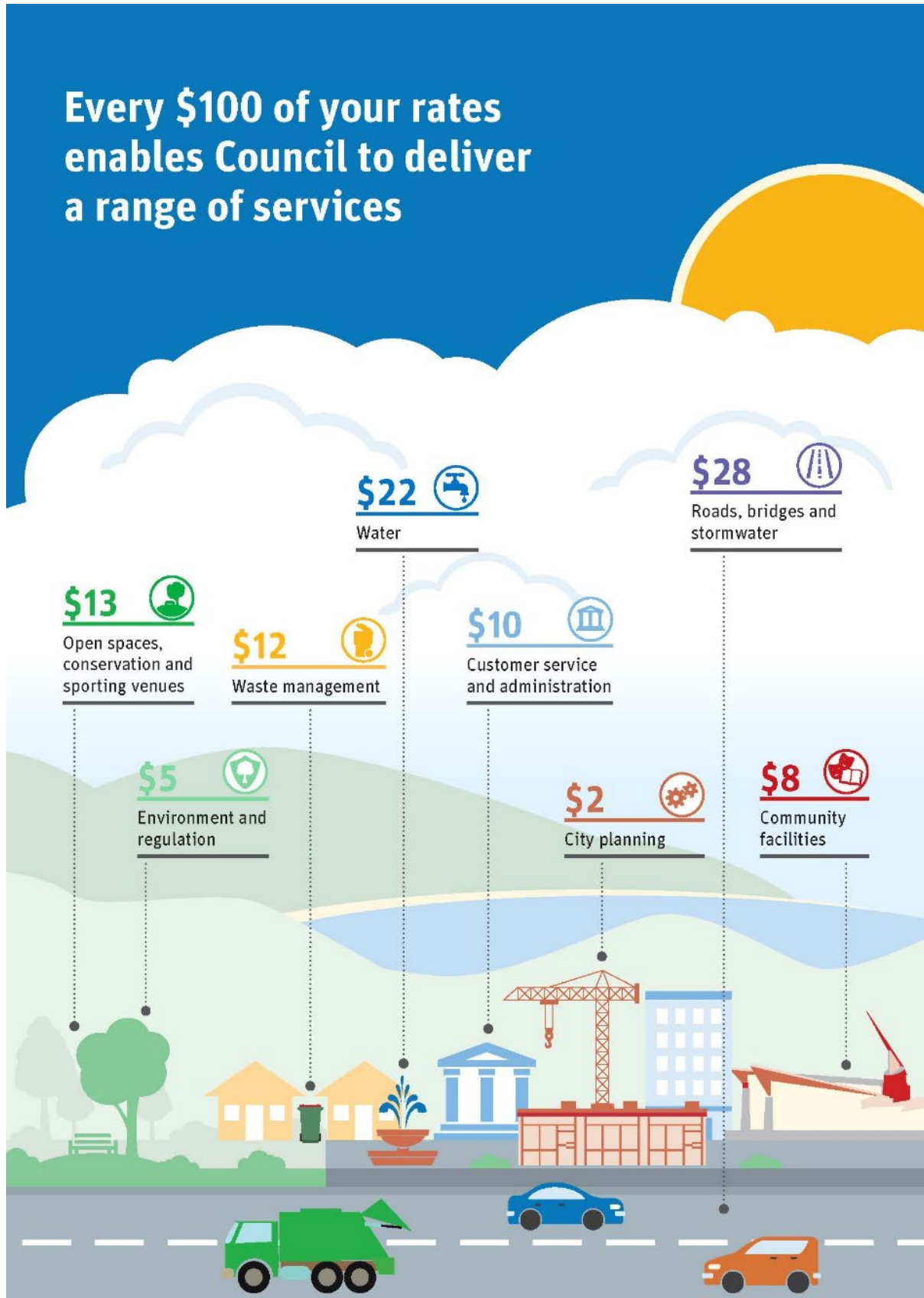
Comparative Bill for Pricing 2023-24				
Domestic Average Water User				
	2022-23	2023-24	Variance	Variance
	\$	\$	\$	%
Water Access	299.40	319.12	19.72	6.59
Water Consumption (186.39kL):*				
Bulk (State Controlled)	615.29	628.34	13.05	2.12
Retail (RCC Controlled)	121.26	129.26	8.00	6.60
Total Water excluding Wastewater	1,035.95	1,076.72	40.77	3.94
Wastewater**	785.00	816.00	31.00	3.95
TOTAL WATER CHARGES	1,820.95	1,892.72	71.77	3.94

* 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.

** Wastewater fixed charges have been subsidised by Redland City Council to support ratepayers with cost-of-living pressures. The total subsidy is expected to cost Council in the order of \$1.5M for 2023-2024.

Waste Levy in Queensland

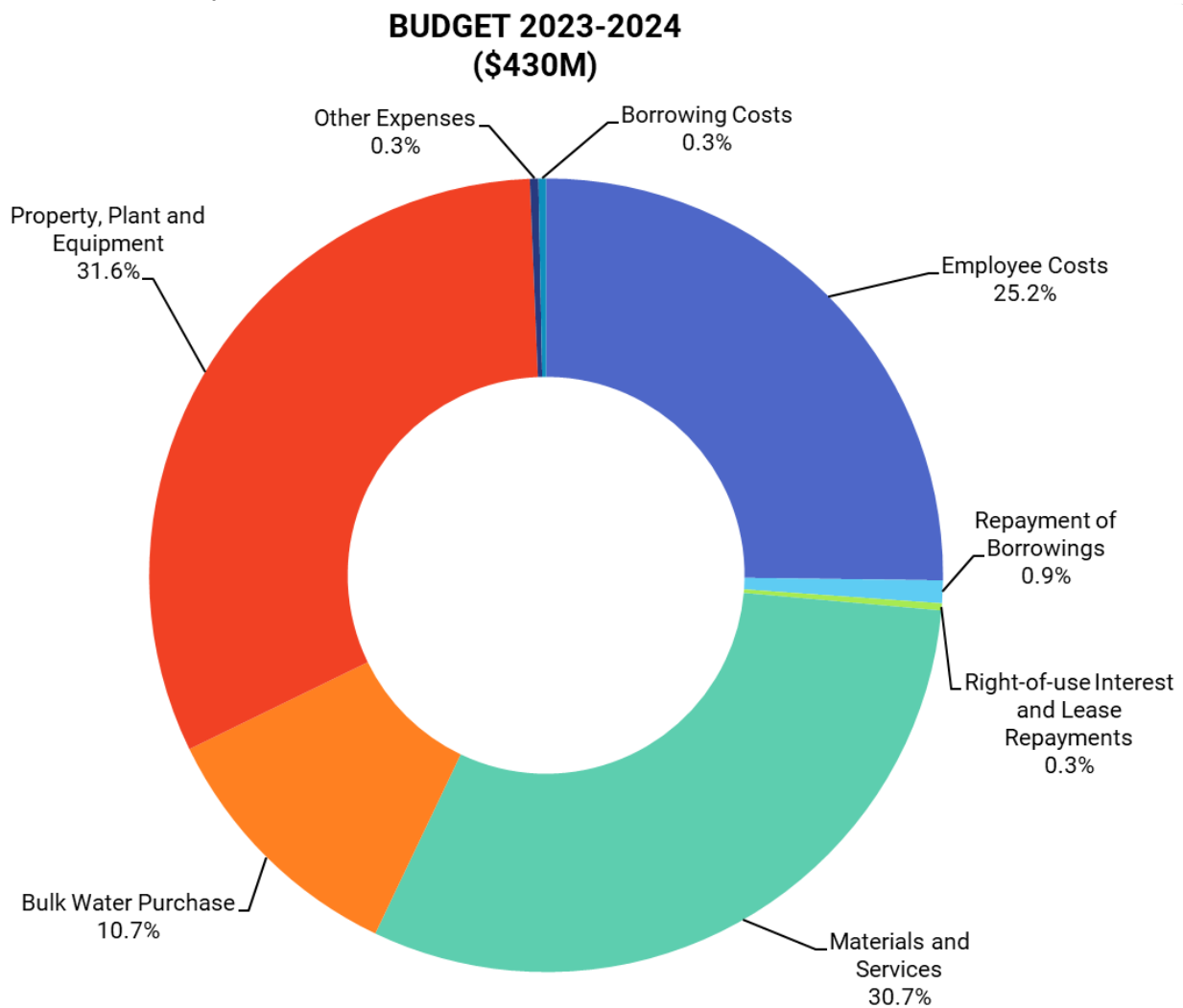
- In 2021-2022, the Queensland Government under the *Waste Reduction and Recycling Act 2011*, brought forward four years of the waste levy advance payment. The purpose of this payment is to mitigate any direct impacts of the waste disposal levy to households in the Redland City local government area. For the financial year 2023-2024, Redland City Council will recognise \$5,722,596 of the advance payment as revenue.



Financial Budget Overview 2023-2024

Investment in the City

For 2023-2024, 30.7% of the budget has been allocated to purchase materials and deliver services to support the Redlands community. Additionally, 10.7% relates to the purchase of bulk water from the Queensland State Government. 31.6% has been set aside for new infrastructure and other capital programs. A further 25.2% is required for Council employees who contribute towards the delivery of services and maintenance programs to the Redlands community.



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

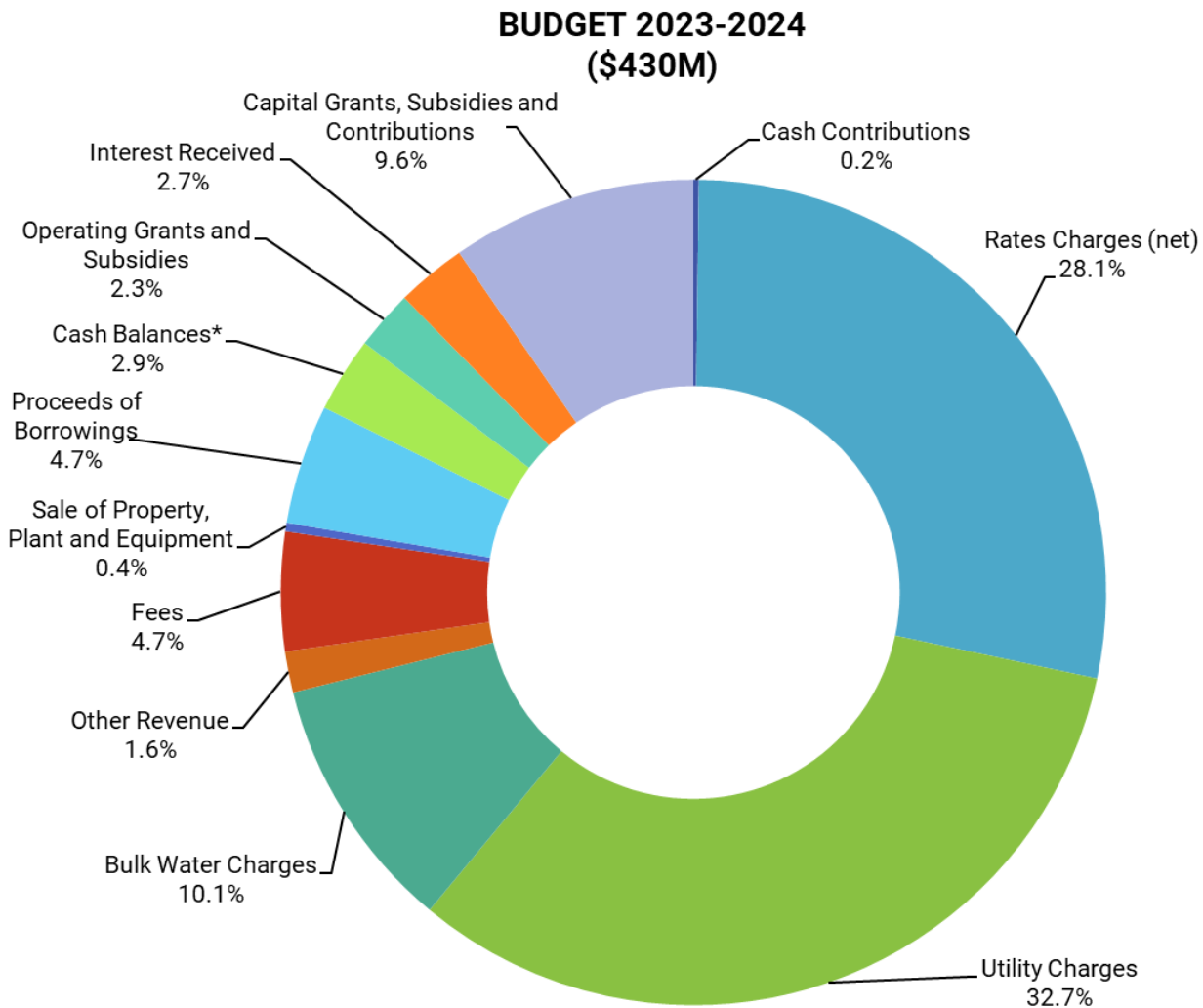
Council's Financial Strategy includes the outputs of a ten-year financial model that is aligned to Budget 2023-2024 and provides the most recent long-term financial forecast. The following policies have also been updated for the 2023-2024 financial year to provide Council with a framework to ensure long-term 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 28.1% of total cash funding. Utility charges make up 32.7% of the cash funding with a further 10.1% for the State Bulk Water charges. Council monitors its 'Council controlled revenue' ratio which demonstrates its ability to influence its operating income, and capacity to respond to financial shocks. Cash received from interest will increase in 2023-2024 as interest rates continue to rise from historical low levels.

Capital and operating grants, subsidies and contributions are forecast to provide 12.1% 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 4.7% of the funds received by Council.



*Utilisation of existing cash balances is due in part to the advance waste levy payment in early 2022 but also due to Council subsidising the wastewater fixed charge to support some ratepayers during increased cost-of-living pressures, lower rate increase than RCC blended CPI of 6.59% and running an operating deficit.

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 2023-24 \$000	Forecast Year 2 2024-25 \$000	Forecast Year 3 2025-26 \$000
Revenue from Operating Activities	355,572	375,557	391,037
Expenses from Operating Activities	354,985	371,463	385,879
Finance Costs	2,690	3,481	4,851
Result from Operating Activities	(2,103)	613	307
Capital Revenue	53,537	127,454	54,002
Capital Expenses	289	-	-
Total Change in Community Equity	51,145	128,067	54,309

Key Balance Sheet Items

Budgeted assets and liabilities are established using anticipated closing balances at 30 June 2023, 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 2022-23. Finalised and audited opening balances as at 1 July 2023 will be reflected in Council's 2022-2023 annual report.

	Budget Year 1 2023-24 \$000	Forecast Year 2 2024-25 \$000	Forecast Year 3 2025-26 \$000
Total Assets	3,206,984	3,357,281	3,421,459
Total Liabilities	167,567	189,796	199,666
Net Community Assets	3,039,417	3,167,484	3,221,794
Total Cash at Year End	231,077	200,027	181,520
Total Debt at Year End	66,126	95,539	103,901

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 2023-24 \$000	Forecast Year 2 2024-25 \$000	Forecast Year 3 2025-26 \$000
CURRENT ASSETS			
Cash and cash equivalents	231,077	200,027	181,520
Short-term investment	10,122	10,122	10,122
Trade and other receivables	48,805	51,954	54,202
Inventories	918	918	918
Other current assets	4,397	4,397	4,397
Total current assets	295,319	267,419	251,159
NON-CURRENT ASSETS			
Investment property	1,293	1,293	1,293
Property, plant and equipment	2,893,904	3,072,642	3,153,408
Intangible assets	635	872	1,108
Right-of-use assets	3,103	2,325	1,761
Other financial assets	73	73	73
Investment in other entities	12,657	12,657	12,657
Total non-current assets	2,911,665	3,089,862	3,170,300
TOTAL ASSETS	3,206,984	3,357,281	3,421,459
CURRENT LIABILITIES			
Trade and other payables	46,847	49,777	51,401
Borrowings - current	5,209	5,763	4,381
Lease liability - current	1,044	677	189
Provisions - current	17,573	13,255	14,843
Other current liabilities	11,632	11,928	12,181
Total current liabilities	82,305	81,399	82,995
NON-CURRENT LIABILITIES			
Borrowings - non-current	60,917	89,776	99,520
Lease liability - non-current	2,582	2,273	2,571
Provisions - non-current	16,743	16,348	14,580
Other non-current liabilities	5,020	-	-
Total non-current liabilities	85,261	108,397	116,671
TOTAL LIABILITIES	167,567	189,796	199,666
NET COMMUNITY ASSETS	3,039,417	3,167,484	3,221,794
COMMUNITY EQUITY			
Asset revaluation surplus	1,225,400	1,225,400	1,225,400
Retained surplus	1,701,576	1,849,644	1,923,953
Constrained cash reserves	112,441	92,441	72,441
TOTAL COMMUNITY EQUITY	3,039,417	3,167,484	3,221,794

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 2023-24 \$000	Forecast Year 2 2024-25 \$000	Forecast Year 3 2025-26 \$000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	330,713	350,843	370,246
Payments to suppliers and employees	(287,755)	(298,683)	(307,186)
	42,958	52,160	63,060
Interest received	11,796	9,538	8,033
Rental income	1,075	1,130	1,187
Non-capital grants and contributions	10,884	10,882	9,285
Borrowing costs	(1,323)	(2,389)	(3,726)
Right-of-use assets interest expense	(100)	(79)	(63)
Net cash inflow / (outflow) from operating activities	65,290	71,242	77,776
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment	(135,719)	(154,990)	(127,897)
Payments for intangible assets	-	(521)	(181)
Proceeds from sale of property, plant and equipment	1,443	1,541	961
Capital grants, subsidies and contributions	41,307	27,666	22,408
Other cash flows from investing activities	-	(4,724)	253
Net cash inflow / (outflow) from investing activities	(92,970)	(131,028)	(104,456)
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds of borrowings	20,159	33,877	14,123
Repayment of borrowings	(3,960)	(4,464)	(5,761)
Right-of-use lease payments	(1,144)	(677)	(189)
Net cash inflow / (outflow) from financing activities	15,055	28,736	8,172
Net increase / (decrease) in cash held	(12,625)	(31,049)	(18,508)
Cash and cash equivalents at the beginning of the year	243,701	231,077	200,027
Cash and cash equivalents at the end of the year	231,077	200,027	181,520

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 2023-24 \$000	Forecast Year 2 2024-25 \$000	Forecast Year 3 2025-26 \$000
Recurrent revenue			
Rates charges	124,613	132,318	139,271
Levies and utility charges	186,457	199,943	210,644
Less: pensioner remissions and rebates	(3,638)	(3,862)	(4,062)
Fees	18,526	19,423	20,428
Rental income	1,075	1,139	1,194
Interest received	11,796	9,538	8,033
Sales revenue	4,982	5,279	5,533
Other income	847	898	941
Grants, subsidies and contributions	10,914	10,882	9,055
Total recurrent revenue	355,572	375,557	391,037
Capital revenue			
Grants, subsidies and contributions	41,307	27,666	22,408
Non-cash contributions	12,230	99,788	31,594
Total capital revenue	53,537	127,454	54,002
TOTAL INCOME	409,109	503,011	445,039
Recurrent expenses			
Employee benefits	108,385	112,720	117,229
Materials and services	171,662	183,448	190,656
Finance costs	2,690	3,481	4,851
Depreciation and amortisation	75,188	75,561	78,274
Other expenditure	546	580	610
Net internal costs	(796)	(846)	(890)
Total recurrent expenses	357,674	374,944	390,730
Capital expenses			
(Gain) / loss on disposal of non-current assets	289	-	-
Impairment loss on non-current assets held-for-sale	-	-	-
Total capital expenses	289	-	-
TOTAL EXPENSES	357,963	374,944	390,730
NET RESULT	51,145	128,067	54,309
Other comprehensive income / (loss)			
Items that will not be reclassified to a net result			
Revaluation of property, plant and equipment	-	-	-
TOTAL COMPREHENSIVE INCOME	51,145	128,067	54,309

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 2023	1,225,400	1,644,801	118,071	2,988,272
Net result	-	51,145	-	51,145
Total comprehensive income for the year	-	51,145	-	51,145
Transfers to and from reserves:				
Transfers to reserves	-	(42,978)	42,978	-
Transfers from reserves	-	48,607	(48,607)	-
Total transfers to and from reserves	-	5,630	(5,630)	-
Balance as at 30 June 2024	1,225,400	1,701,576	112,441	3,039,417

	Asset Revaluation Surplus \$000	Retained Surplus \$000	Constrained Cash Reserves \$000	Total Community Equity \$000
Balance as at 1 July 2024	1,225,400	1,701,576	112,441	3,039,417
Net result	-	128,067	-	128,067
Total comprehensive income for the year	-	128,067	-	128,067
Transfers to and from reserves:				
Transfers to reserves	-	(42,586)	42,586	-
Transfers from reserves	-	62,586	(62,586)	-
Total transfers to and from reserves	-	20,000	(20,000)	-
Balance as at 30 June 2025	1,225,400	1,849,644	92,441	3,167,484

	Asset Revaluation Surplus \$000	Retained Surplus \$000	Constrained Cash Reserves \$000	Total Community Equity \$000
Balance as at 1 July 2025	1,225,400	1,849,644	92,441	3,167,484
Net result	-	54,309	-	54,309
Total comprehensive income for the year	-	54,309	-	54,309
Transfers to and from reserves:				
Transfers to reserves	-	(45,056)	45,056	-
Transfers from reserves	-	65,056	(65,056)	-
Total transfers to and from reserves	-	20,000	(20,000)	-
Balance as at 30 June 2026	1,225,400	1,923,953	72,441	3,221,794

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 2023-24 \$000	Forecast Year 2 2024-25 \$000	Forecast Year 3 2025-26 \$000
Revenue			
Rates charges	124,613	132,318	139,271
Levies and utility charges	186,457	199,943	210,644
Less: Pensioner remissions and rebates	(3,638)	(3,862)	(4,062)
Fees	18,526	19,423	20,428
Operating grants and subsidies	10,006	9,914	8,034
Operating contributions and donations	908	968	1,021
Interest external	11,796	9,538	8,033
Other revenue	6,904	7,316	7,667
Total revenue	355,572	375,557	391,037
Expenses			
Employee benefits	108,385	112,720	117,229
Materials and services	171,662	183,448	190,656
Finance costs other	947	1,014	1,063
Other expenditure	546	580	610
Net internal costs	(796)	(846)	(890)
Total expenses	280,744	296,916	308,668
Earnings before interest, tax and depreciation	74,828	78,642	82,369
Interest expense	1,743	2,468	3,788
Depreciation and amortisation	75,188	75,561	78,274
OPERATING SURPLUS / (DEFICIT)	(2,103)	613	307

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 2023-24 \$000	Forecast Year 2 2024-25 \$000	Forecast Year 3 2025-26 \$000
Proposed sources of capital funding			
Capital contributions and donations	22,897	18,727	20,600
Capital grants and subsidies	18,410	8,939	1,808
Proceeds on disposal of non-current assets	1,443	1,541	961
Capital transfers (to) / from reserves	9,290	20,000	20,000
Non-cash contributions	12,230	99,788	31,594
New loans	20,159	33,877	14,123
Funding from general revenue	68,304	77,568	76,537
Total sources of capital funding	152,733	260,440	165,623
Proposed application of capital funds			
Contributed assets	12,230	99,788	31,594
Capitalised goods and services	127,037	143,070	117,832
Capitalised employee costs	8,683	12,441	10,246
Loan redemption	4,784	5,141	5,951
Total application of capital funds	152,733	260,440	165,623

Redland City Council - Other Budgeted Items

	Budget Year 1 2023-24 \$000	Forecast Year 2 2024-25 \$000	Forecast Year 3 2025-26 \$000
Other budgeted items			
Transfers to constrained operating reserves	(23,277)	(23,859)	(24,456)
Transfers from constrained operating reserves	19,617	23,859	24,456
Written down value (WDV) of assets disposed	1,731	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 2023-24 \$000	Forecast Year 2 2024-25 \$000	Forecast Year 3 2025-26 \$000
Operating developer contributions	209	221	231
Capital developer contributions	22,897	18,727	20,600
Developer non-cash contributed assets	12,230	99,788	31,594
Total developer contributions	35,336	118,736	52,425

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 2023-2024. 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 2023-24 \$000	Forecast Year 2 2024-25 \$000	Forecast Year 3 2025-26 \$000	Forecast Year 4 2026-27 \$000	Forecast Year 5 2027-28 \$000
Total Income	409,109	503,011	445,039	453,334	456,988
Total Expenses	357,963	374,944	390,730	407,122	421,435
Total Assets	3,206,984	3,357,281	3,421,459	3,476,652	3,524,810
Total Liabilities	167,567	189,796	199,666	208,645	221,250
Community Equity	3,039,417	3,167,484	3,221,794	3,268,007	3,303,561

	Forecast Year 6 2028-29 \$000	Forecast Year 7 2029-30 \$000	Forecast Year 8 2030-31 \$000	Forecast Year 9 2031-32 \$000	Forecast Year 10 2032-33 \$000
Total Income	471,263	487,916	510,275	526,947	532,330
Total Expenses	437,609	452,930	468,068	485,950	501,484
Total Assets	3,570,795	3,615,599	3,671,381	3,725,338	3,769,821
Total Liabilities	233,580	243,398	256,972	269,931	283,567
Community Equity	3,337,215	3,372,201	3,414,409	3,455,407	3,486,254

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 2023-2024 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 \$3.04 billion at the end of the 2023-2024 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.

Financial Sustainability Measures 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 2023-2024 budget development and, as in previous years, are subject to change following budget adoption. The below financial sustainability measures are provided in accordance with the requirements of section 169(4) and (5) of the *Local Government Regulation 2012* and the draft Financial Management (Sustainability) Guideline.

A definition of each of the ratios is given in the Glossary – Financial Sustainability Measures on page 76.

Redland City Council	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Council Controlled Revenue Ratio Contextual purposes only	91.67%	92.61%	93.67%	94.00%	94.23%	94.44%	94.60%	94.79%	94.72%	94.66%
Population Growth Ratio** Contextual purposes only	1.00%	0.99%	0.98%	0.70%	0.69%	0.69%	0.68%	0.68%	0.42%	0.42%
Operating Surplus Ratio Target greater than 0% on five-year average	-0.59%	0.16%	0.08%	0.12%	0.36%	0.25%	0.42%	0.53%	0.57%	0.74%
Operating Cash Ratio Target greater than 0% on five-year average	21.02%	20.92%	21.05%	21.07%	21.07%	20.91%	21.15%	21.22%	21.21%	21.10%
Unrestricted Cash Expense Cover Ratio Target greater than 2 months	10.31 months	8.49 months	7.45 months	7.42 months	7.24 months	7.22 months	7.29 months	7.30 months	7.28 months	7.23 months
Asset Sustainability Ratio Target greater than 60% on five-year average	69.79%	96.28%	41.32%	72.01%	98.36%	99.68%	95.34%	45.92%	61.16%	44.60%
Asset Consumption Ratio Target greater than 60% on five-year average	65.83%	65.79%	65.53%	64.90%	63.80%	63.02%	62.04%	61.25%	60.44%	59.57%
Asset Renewal Funding Ratio Contextual purposes only	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Leverage Ratio Target between 0 and 4 times on five-year average	0.90 times	1.25 times	1.32 times	1.37 times	1.47 times	1.53 times	1.54 times	1.59 times	1.62 times	1.67 times
Net Financial Liabilities Ratio Less than 60% (on average over the long-term)	-35.93%	-20.67%	-13.17%	-12.77%	-10.35%	-9.39%	-9.33%	-8.20%	-7.35%	-6.19%

* The Council-Controlled Revenue, Population Growth, and Asset Renewal Funding Ratio measures are reported for contextual purposes only and are not audited by the Queensland Audit Office (QAO)

** Population growth forecasts are sourced from Queensland Government Statistician’s Office (QGSO) and the latest available Census Data

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 2023-2024 budget compared with the rates and utility charges levied in the 2022-2023 budget is 5.55% (comprising growth and price increases).

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 2023-24 \$000	Forecast Year 2 2024-25 \$000	Forecast Year 3 2025-26 \$000
Revenue			
Levies and utility charges	132,959	141,434	147,726
Less: Pensioner remissions and rebates	(531)	(562)	(589)
Fees	514	539	567
Operating grants and subsidies	-	-	-
Operating contributions and donations	-	-	-
Interest external	8,987	7,253	5,880
Community service obligations	2,187	691	723
Other revenue	2,485	2,634	2,760
Total revenue	146,602	151,989	157,067
Expenses			
Employee benefits	10,795	10,961	11,224
Materials and services	64,334	65,625	71,463
Finance costs other	-	-	-
Other expenditure	1	-	-
Net internal costs	5,652	5,967	6,238
Total expenses	80,781	82,553	88,925
Earnings before interest, tax and depreciation	65,821	69,436	68,142
Interest expense	224	233	230
Internal interest	15,633	16,213	16,003
Depreciation and amortisation	27,753	27,058	27,518
OPERATING SURPLUS / (DEFICIT)	22,210	25,932	24,391

CITY WATER CAPITAL FUNDING STATEMENT

	Budget Year 1 2023-24 \$000	Forecast Year 2 2024-25 \$000	Forecast Year 3 2025-26 \$000
Proposed sources of capital funding			
Capital contributions and donations	9,069	4,319	4,434
Capital grants and subsidies	-	-	-
Proceeds on disposal of non-current assets	-	-	-
Capital transfers (to) / from reserves	1,930	10,109	15,249
Non-cash contributions	1,651	83,251	11,818
New loans	4,061	-	-
Funding from general revenue	1,158	9,468	5,493
Total sources of capital funding	17,869	107,147	36,994
Proposed application of capital funds			
Contributed assets	1,651	83,251	11,818
Capitalised goods and services	14,659	21,386	22,549
Capitalised employee costs	747	1,860	1,961
Loan redemption	812	650	666
Total application of capital funds	17,869	107,147	36,994
Other budgeted items			
Transfers to constrained operating reserves	-	-	-
Transfers from constrained operating reserves	-	-	-
Written down value (WDV) of assets disposed	-	-	-
Income tax	9,967	34,051	12,193
Dividend	17,441	59,589	21,338

CITY WATER COMMUNITY SERVICE OBLIGATIONS (CSOs)

Job Name	Description of the nature of the CSO	Budget Year 1 2023-24 \$000	Forecast Year 2 2024-25 \$000	Forecast Year 3 2025-26 \$000
Water concession not for profit	Reduced charges for water for charities and not for profit organisations.	193	204	213
Wastewater concession not for profit	Reduced charges for wastewater for charities and not for profit organisations.	326	344	359
Concealed leaks	A remission provided to eligible customers on the estimated water lost due to a concealed leak.	136	144	150
Wastewater	Reduced wastewater charges in response to cost of living pressures.	1,533	-	-
		2,187	691	723

City Waste

CITY WASTE OPERATING STATEMENT

	Budget Year 1 2023-24 \$000	Forecast Year 2 2024-25 \$000	Forecast Year 3 2025-26 \$000
Revenue			
Levies and utility charges	36,083	39,947	43,332
Less: Pensioner remissions and rebates	-	-	-
Fees	508	533	560
Operating grants and subsidies	-	-	-
Operating contributions and donations	-	-	-
Interest external	1,281	1,334	1,182
Community service obligations	208	219	229
Other revenue	1,320	1,399	1,466
Total revenue	39,399	43,432	46,769
Expenses			
Employee benefits	1,158	1,186	1,215
Materials and services	26,143	29,170	31,883
Finance costs other	1	1	1
Other expenditure	-	-	-
Net internal costs	3,333	3,519	3,679
Total expenses	30,636	33,877	36,778
Earnings before interest, tax and depreciation	8,764	9,555	9,991
Interest expense	6	429	233
Internal interest	-	-	-
Depreciation and amortisation	596	1,394	1,675
OPERATING SURPLUS / (DEFICIT)	8,162	7,732	8,082

CITY WASTE CAPITAL FUNDING STATEMENT

	Budget Year 1 2023-24 \$000	Forecast Year 2 2024-25 \$000	Forecast Year 3 2025-26 \$000
Proposed sources of capital funding			
Capital contributions and donations	-	-	-
Capital grants and subsidies	4,820	-	-
Proceeds on disposal of non-current assets	-	-	-
Capital transfers (to) / from reserves	-	-	-
Non-cash contributions	-	-	-
New loans	-	-	-
Funding from general revenue	3,046	3,766	2,032
Total sources of capital funding	7,866	3,766	2,032
Proposed application of capital funds			
Contributed assets	-	-	-
Capitalised goods and services	7,826	3,725	1,989
Capitalised employee costs	-	-	-
Loan redemption	40	42	42
Total application of capital funds	7,866	3,766	2,032
Other budgeted items			
Transfers to constrained operating reserves	(5,723)	(6,041)	(6,316)
Transfers from constrained operating reserves	5,723	6,041	6,316
Written down value (WDV) of assets disposed	-	-	-
Income tax	3,894	2,320	2,425
Dividend	4,544	2,706	2,829

CITY WASTE COMMUNITY SERVICE OBLIGATIONS (CSOs)

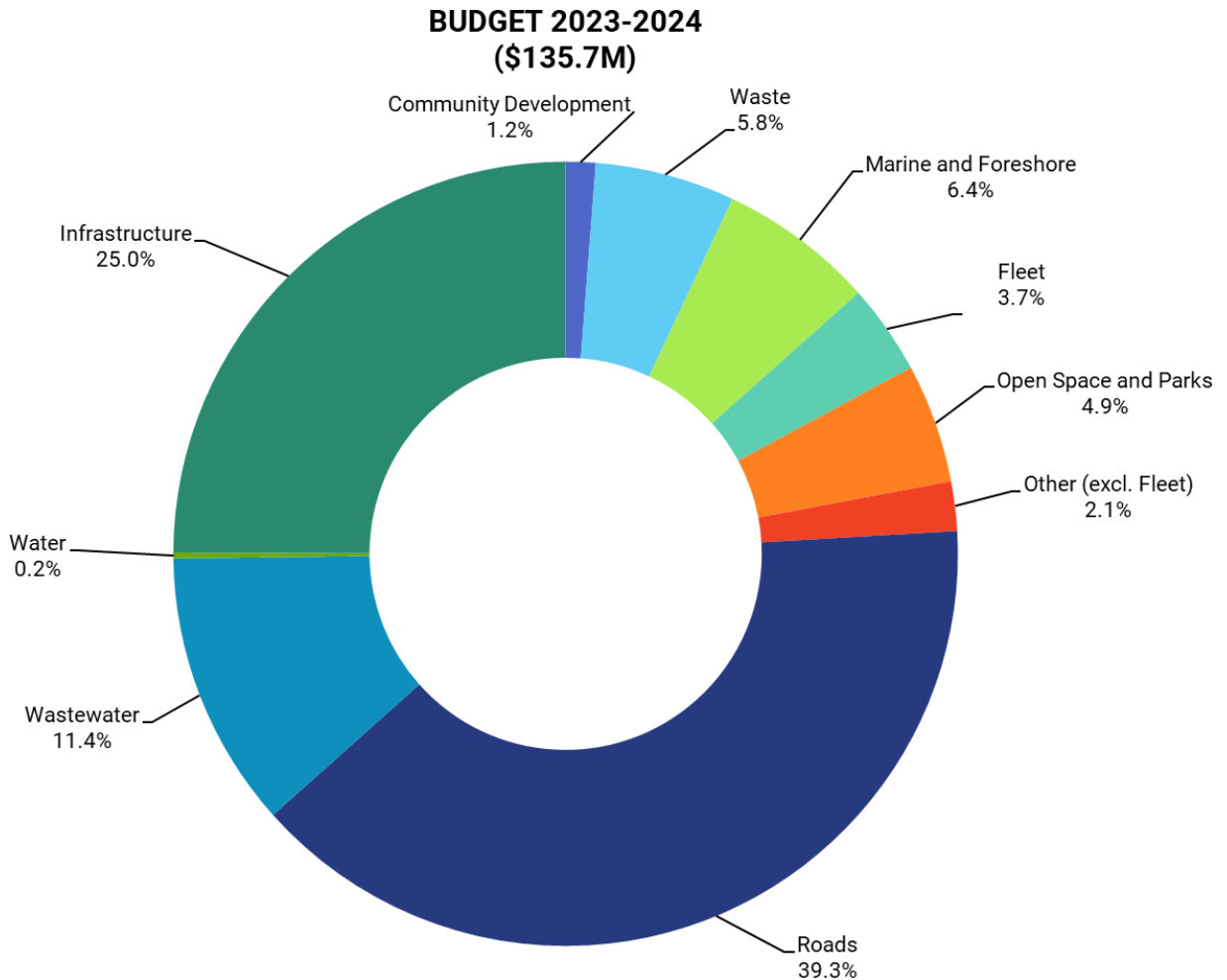
Job Name	Description of the nature of the CSO	Budget Year 1 2023-24 \$000	Forecast Year 2 2024-25 \$000	Forecast Year 3 2025-26 \$000
Clean Up Australia Day	Acceptance of Clean Up Australia Day waste transfer stations, provision of bulk waste bins and waste disposal for clean-up sites.	2	2	2
Waste Disposal from Community Groups and Islands	Disposal of construction and demolition (C&D) waste originating from islands and not accepted at island waste transfer stations; and waiving of disposal fees for community groups and not for profit organisations.	57	61	63
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.	104	110	115
Bulky Item Collection Service (Elderly & People with Disability)	Removal and disposal of bulky items and green waste to eligible elderly and disabled clients.	44	47	49
		208	219	229

A young girl with dark hair, wearing a pink long-sleeved shirt with a white star graphic, is climbing a large, weathered wooden log structure. She is looking upwards and to the right with a curious expression. The background is a bright, sunlit park with trees and a green tarp-covered structure. The text "CAPITAL INVESTMENT" is overlaid in the top left corner.

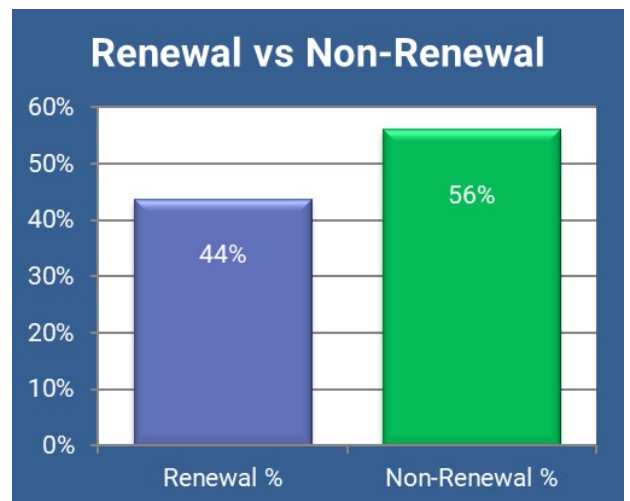
CAPITAL INVESTMENT

Capital Investment 2023-2024

Council reviewed its most recent 10-year capital program throughout the 2023-2024 budget development process, adjusting for affordability, sustainability and deliverability. As per previous years, financial and asset sustainability were the focus of the capital program, with Council prioritising funding the renewal and compliance of existing assets, before considering new asset acquisition priorities. Timely renewal for existing assets seeks to achieve the lowest whole-of-life service cost, while new assets not only impact on capital expenditure but also bring new operating and maintenance costs, that to need to be balanced with the benefits they propose to deliver. Other key factors in the development of the capital expenditure program are deliverability and overall portfolio balance. A total of \$135.7M has been planned for capital works in 2023-2024 which has been allocated across the work programs as displayed in the chart below.

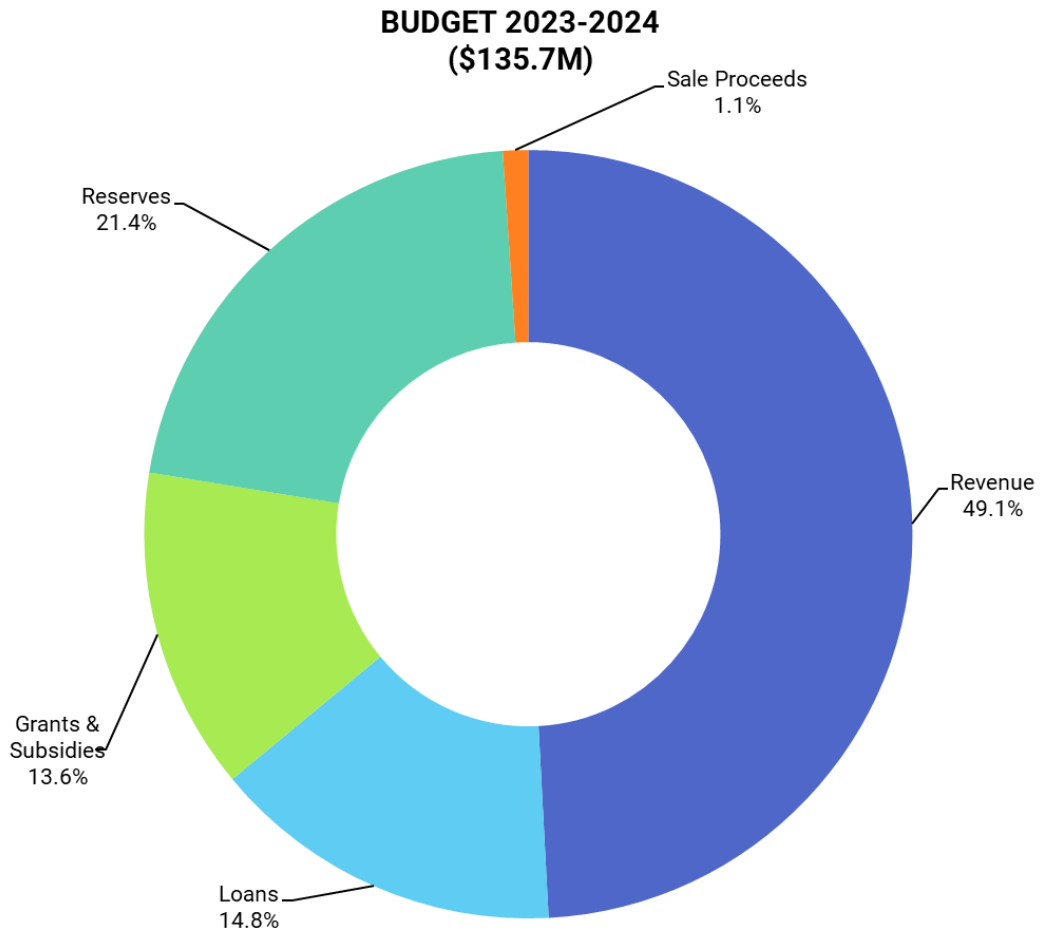


Category	Amount \$000	2023-24 %
Community Development	1,667	1.2%
Waste	7,826	5.8%
Marine and Foreshore	8,714	6.4%
Fleet	5,042	3.7%
Open Space and Parks	6,664	4.9%
Other (excl. Fleet)	2,762	2.1%
Roads	53,370	39.3%
Wastewater	15,490	11.4%
Water	332	0.2%
Infrastructure	33,853	25.0%
Total	135,719	100.0%



Funding Capital Investment 2023-2024

The sources of capital expenditure funding are shown below:



Category	Amount \$000	2023-24 %
Revenue	66,717	49.1%
Loans	20,159	14.8%
Grants and Subsidies	18,410	13.6%
Reserves	28,990	21.4%
Sale Proceeds	1,443	1.1%
Total	135,719	100.0%

Capital Investment Program 2023-2024

The capital works program for 2023-2024 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 \$135.7M for 2023-2024 and is listed below by category of expenditure.

Works Program	\$
Public Art and Redlands Performing Arts Centre (RPAC)	994,680
Libraries	671,829
Community and Cultural Development	1,666,509
Transport (footpaths, bikeways, carparks, bus stops/shelters)	15,405,202
Buildings	6,037,209
Community Development	7,887,946
Stormwater	2,618,000
SMBI Road Sealing	1,904,660
Infrastructure	33,853,017
Marine Foreshore Protection	5,387,603
Lake and Canal Estates	3,326,022
Marine and Foreshore	8,713,625
Infrastructure - Open Space	3,884,371
Parks and Conservation	2,779,741
Open Space, Parks and Conservation	6,664,112
Road Reconstruction, Maintenance and Other	41,153,118
Reseals and Resurfacing	6,153,970
Road Upgrade Programs and Intersection Safety Improvements	6,063,372
Roads	53,370,460
Wastewater Treatment Plants, Mains and Maintenance	9,512,263
Wastewater Pump Stations	5,977,639
Wastewater	15,489,902
Waste	7,825,785
Water	331,848
Fleet Replacement	5,041,948
Land Acquisition	1,150,000
Information Management Replacements, Upgrades and Projects	864,000
Project Delivery and Administrative	748,235
Other	7,804,183
Grand Total	135,719,441

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 2023-2024 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

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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 2023-2033: Local Government Regulation 2012 section 192(2)(a)										
	Budget Year 1 2023-24 \$000	Forecast Year 2 2024-25 \$000	Forecast Year 3 2025-26 \$000	Forecast Year 4 2026-27 \$000	Forecast Year 5 2027-28 \$000	Forecast Year 6 2028-29 \$000	Forecast Year 7 2029-30 \$000	Forecast Year 8 2030-31 \$000	Forecast Year 9 2031-32 \$000	Forecast Year 10 2032-33 \$000
Opening Balance	49,248	65,768	95,519	103,870	111,979	123,873	132,520	139,026	148,939	157,533
New Loans	20,159	33,877	14,123	12,500	15,991	13,417	11,890	15,890	15,300	16,287
Accrued Interest on Loans	1,643	2,727	3,715	4,205	4,655	5,219	5,647	5,977	6,483	6,892
Debt Service Payment (principal and interest)	(5,283)	(6,853)	(9,487)	(8,595)	(8,753)	(9,989)	(11,031)	(11,954)	(13,189)	(14,377)
Closing Balance	65,768	95,519	103,870	111,979	123,873	132,520	139,026	148,939	157,533	166,335

Schedule of forecasted remaining repayment terms in years 2023-2033: Local Government Regulation 2012 section 192(2)(b)										
	Budget Year 1 2023-24	Forecast Year 2 2024-25	Forecast Year 3 2025-26	Forecast Year 4 2026-27	Forecast Year 5 2027-28	Forecast Year 6 2028-29	Forecast Year 7 2029-30	Forecast Year 8 2030-31	Forecast Year 9 2031-32	Forecast Year 10 2032-33
Weighted Average in Years (existing loans)	15.37	15.17	15.22	14.57	13.58	12.59	11.61	10.63	9.65	8.68
Weighted Average in Years (incl. new loans)	16.58	17.64	17.60	17.15	16.70	16.18	15.65	15.29	14.93	14.62

NEW LOANS

Financial Year Ending 30 June	Indicative Amount \$000*	Purpose	Repayment Period^
2024	20,159	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
2033	16,287	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

*Council reviews its debt profiles as part of the annual budget development and capital expenditure programs. These are indicative amounts only.

EXISTING LOANS

Year Borrowed**	Amount Borrowed \$000	Purpose	Repayment Period	Year to be Repaid	Principal Outstanding 30/6/2023 \$000
2016	632	Community Buildings	9 years	2025	238
2016	7,649	Land Acquisitions	9 years	2025	2,884
2016	1,754	Other Infrastructure	10 years	2026	778
2016	1,085	Paths and Trails	10 years	2026	478
2016	3,925	Road Infrastructure	10 years	2026	1,726
2016	6,859	Tidal Works	9 years	2025	2,502
2019	2,500	Infrastructure-Transport Weinam	20 years	2039	2,133
2020	9,800	Infrastructure Works Program	20 years	2040	8,707
2021	9,612	Major Capital Works and Acquisitions	20 years	2041	9,010
2022	10,301	Major Capital Works and Acquisitions	20 years	2042	10,324
2023	10,805	Major Capital Works and Acquisitions	20 years	2043	10,825

**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 2043.
- 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

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.

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 2023-24 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 2023-24 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 may 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 2023-2024

Outline and Explanation of Measures Adopted for Revenue Raising

Council has developed its revenue raising for the 2023-2024 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

All rates and charges are exempt from Goods and Services Tax (GST) unless otherwise specified in the Revenue Statement or supporting documentation.

Differential General Rates

Redland City Council has adopted a differential rating scheme for the 2023-2024 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	0.00370862	1.000	1,184	319,256
1b	Includes all rateable land that:	GR20	0.00297860	0.803	1,898	637,213

Rating Category	Rating Category Description	Charge Code (RCC Use)	Rate in the Dollar (RID)	Multiplier	Minimum General Rate \$	Minimum General Rate Value Threshold \$
	<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. 					
1d	<p>Includes all rateable land that:</p> <ol style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on 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	0.00804101	2.168	1,753	218,007
1e	<p>Includes all rateable land that:</p> <ol style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on 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	0.00499138	1.346	3,553	711,827
1f	<p>Includes all rateable land that:</p> <ol style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on 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	0.00461315	1.244	1,340	290,474
1g	<p>Includes all rateable land that:</p> <ol style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on 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	0.00343043	0.925	1,938	564,944
2a	Includes all rateable land that:	GR25	0.00446032	1.203	1,292	289,665

Rating Category	Rating Category Description	Charge Code (RCC Use)	Rate in the Dollar (RID)	Multiplier	Minimum General Rate \$	Minimum General Rate Value Threshold \$
	<ol style="list-style-type: none"> 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; 3) has a value less than or equal to \$516,000; and 4) is NOT categorised in rating category 2d or 2f. 					
2b	<p>Includes all rateable land that:</p> <ol style="list-style-type: none"> 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; 3) has a value greater than \$516,000; and 4) is NOT categorised in rating category 2e or 2g. 	GR25	0.00391286	1.055	2,278	582,183
2d	<p>Includes all rateable land that:</p> <ol style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on 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	0.00969695	2.615	1,804	186,038
2e	<p>Includes all rateable land that:</p> <ol style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on 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	0.00646601	1.744	5,059	782,399
2f	<p>Includes all rateable land that:</p> <ol style="list-style-type: none"> 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on 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	0.00557728	1.504	1,449	259,804

Rating Category	Rating Category Description	Charge Code (RCC Use)	Rate in the Dollar (RID)	Multiplier	Minimum General Rate \$	Minimum General Rate Value Threshold \$
2g	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Appendix B – Aquatic Paradise Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is NOT the registered owner’s principal place of residence; and 4) has a value greater than \$516,000.	GR85	0.00439647	1.185	2,311	525,649
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	0.00518405	1.398	1,323	255,206
4b	Includes all vacant rateable land, other than that categorised in rating category 10, 11a, 11b or 11c that adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Appendix A – Raby Bay Canal Estate Map.*	GR72	0.00877028	2.365	1,795	204,668
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	0.00514631	1.388	1,482	287,973
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	0.00742623	2.002	1,513	203,737
6b	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Appendix A – Raby Bay Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is primarily used in whole or in part for commercial or industrial purposes; and 3) is NOT categorised in rating category 19.	GR71	0.01380326	3.722	1,934	140,112
6c	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Appendix B – Aquatic Paradise Canal Estate Map;* 2) having regard to any improvements or activities conducted upon the land, is primarily used in whole or in part for commercial or industrial purposes; and 3) is NOT categorised in rating category 19.	GR81	0.00563889	1.520	1,672	296,512

Rating Category	Rating Category Description	Charge Code (RCC Use)	Rate in the Dollar (RID)	Multiplier	Minimum General Rate \$	Minimum General Rate Value Threshold \$
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	0.01765524	4.761	2,625	148,681
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	0.00721828	1.946	369	51,120
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	0.00860938	2.321	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	0.01898962	5.120	N/A	N/A
11c	Includes subdivided land that adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise, and shown on Appendix B – Aquatic Paradise Canal Estate Map*, that is not yet developed in accordance with sections 49 and 50 of the <i>Land Valuation Act 2010</i> .	GR83	0.01901213	5.126	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	0.00985173	2.656	41,565	4,219,058
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	0.01071151	2.888	94,951	8,864,390

Rating Category	Rating Category Description	Charge Code (RCC Use)	Rate in the Dollar (RID)	Multiplier	Minimum General Rate \$	Minimum General Rate Value Threshold \$
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	0.01121176	3.023	196,772	17,550,498
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	0.00759989	2.049	3,065	403,295
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	0.00864132	2.330	5,380	622,590

* Editor's Note - The purpose of this differential rating category is to ensure that canal property owners contribute towards the cost of repairing revetment walls.

In compliance with section 172(2)(b) of the *Local Government Regulation 2012*, it is confirmed that for the 2023-2024 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 the financial year 2023-2024 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	172.00	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	59.32	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 2023-2024 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	6.40	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 a biannual 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 26 June 2023.

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	11.20	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 2023-2024 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	532.52	RF201	563.24
Residential 140Lt Waste / 240Lt Recycle	RF15	446.24	RF215	528.96
Residential 240Lt Waste / 340Lt Recycle	RF301	532.52	RF218	563.24
Residential 140Lt Waste / 340Lt Recycle	RF302	446.24	RF219	528.96
Residential 140Lt Waste / 140Lt Recycle	RF303	415.52	RF220	510.68
Residential 240Lt Green Waste	RFG01	70.00		
Additional Bin and Service – Scheduled Days				
Residential 240Lt addit. Waste	RF09	270.64	RF209	348.68
Residential 240Lt addit. Recycle	RF16	147.36	RF216	190.32
Residential 140Lt addit. Waste	RF17	241.12	RF217	340.44
Residential 340Lt addit. Recycle	RF53	190.68	RF253	216.32
Residential 240Lt addit. Green Waste	RFG02	70.00		
Additional Service Existing Bin (Temporary Lift) – Scheduled Days	Charge Code (RCC Use)	Amount per Lift \$		
Residential 140Lt Waste (temp. lift)	RF12	19.52		
Residential 240Lt Waste (temp. lift)	RF13	21.84		
Residential 240Lt Recycle (temp. lift)	RF14	20.08		
Residential 340Lt Recycle (temp. lift)	RF54	14.16		
Residential 240Lt Green Waste (temp. lift)	RFG03	10.68		
Additional Service Existing Bin (Temporary Lift) – Outside Scheduled Days	Charge Code (RCC Use)	Amount per Lift \$		
Residential 240Lt addit. Waste (temp. lift)	RF40	70.92		
Residential 140Lt addit. Waste (temp. lift)	RF41	52.00		
Residential 240Lt addit. Recycle (temp. lift)	RF42	40.20		
Residential 340Lt addit. Recycle (temp. lift)	RF55	41.40		

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	1,288.88		
Residential 0.66m ³ Waste (Front lift)	RF80	1,131.92	RF180	3,053.60
Residential 1.10m ³ Waste (Rear lift)	RF23	2,130.20		
Residential 1.10m ³ Waste (Front lift)	RF19	2,102.52		
Residential 1.50m ³ Waste	RF26	2,669.08	RF106	3,641.00
Residential 2.00m ³ Waste	RF84	3,468.88	RF184	4,853.80
Residential 2.25m ³ Waste	RF29	3,857.28	RF109	5,459.64
Residential 3.00m ³ Waste	RF32	5,081.84	RF112	7,235.40
Residential 4.00m ³ Waste	RF35	6,730.68	RF115	9,318.96

Residential Waste Bulk Bin Collection Services				
Charge Description	Mainland		Island	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
Additional Waste Service - Lift only; 1 service per week				
Residential 0.66m ³ addit. Waste lift	RF21	57.16		
Residential 1.10m ³ addit. Waste lift	RF24	67.72		
Residential 1.50m ³ addit. Waste lift	RF27	69.40	RF107	101.04
Residential 2.00m ³ addit. Waste lift	RF85	73.60	RF185	122.68
Residential 2.25m ³ addit. Waste lift	RF30	80.20	RF110	135.88
Residential 3.00m ³ addit. Waste lift	RF33	95.40	RF113	167.52
Residential 4.00m ³ addit. Waste lift	RF36	118.96	RF116	207.52
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	123.08		
Residential 1.10m ³ Waste (temp. bin & lift)	RF25	221.00		
Residential 1.50m ³ Waste (temp. bin & lift)	RF28	224.96	RF108	252.60
Residential 2.00m ³ Waste (temp. bin & lift)	RF86	235.44	RF186	268.56
Residential 2.25m ³ Waste (temp. bin & lift)	RF31	240.40	RF111	282.04
Residential 3.00m ³ Waste (temp. bin & lift)	RF34	255.76	RF114	313.36
Residential 4.00m ³ Waste (temp. bin & lift)	RF37	276.40	RF117	353.68

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	750.96		
Residential/Commercial 0.66m ³ Recycle (Front lift)	RF82	765.84	RF182	1,301.84
Residential/Commercial 1.10m ³ Recycle (Rear lift)	RF63	1,181.16		
Residential/Commercial 1.10m ³ Recycle (Front lift)	RF83	1,265.48	RF183	2,086.24
Residential/Commercial 1.50m ³ Recycle	RF66	1,690.08	RF136	2,935.36
Residential/Commercial 2.00m ³ Recycle	RF87	2,257.52		
Residential/Commercial 2.25m ³ Recycle	RF69	2,434.32	RF139	4,335.40
Residential/Commercial 3.00m ³ Recycle	RF72	3,165.12	RF142	5,773.84
Residential/Commercial 4.00m ³ Recycle	RF75	3,392.44	RF145	7,655.16
Additional Recycle Service Lift only – 1 service	Charge Code (RCC Use)	Amount per Lift \$	Charge Code (RCC Use)	Amount per Lift \$
Residential/Commercial 1.10m ³ addit. Recycle lift	RF65	168.88		
Residential/Commercial 1.50m ³ addit. Recycle lift	RF68	173.64	RF138	282.36
Residential/Commercial 2.00m ³ addit. Recycle lift	RF88	176.04		
Residential/Commercial 2.25m ³ addit. Recycle lift	RF71	179.64	RF141	282.36
Residential/Commercial 3.00m ³ addit. Recycle lift	RF74	183.20	RF144	282.36
Residential/Commercial 4.00m ³ addit. Recycle lift	RF77	190.44	RF147	282.36

Residential and Commercial Bulk Bin Recycle Collection Services				
Charge Description	Mainland		Island	
	Charge Code (RCC Use)	Amount per Bin & Lift \$	Charge Code (RCC Use)	Amount per Bin & Lift \$
Temporary Recycle Service (≤3 months) - Bin and Lift – 1 service				
Residential/Commercial 1.10m ³ Recycle (temp. bin & lift)	RF64	297.00		
Residential/Commercial 1.50m ³ Recycle (temp. bin & lift)	RF67	225.84	RF137	516.48
Residential/Commercial 2.00m ³ Recycle (temp. bin & lift)	RF89	245.48		
Residential/Commercial 2.25m ³ Recycle (temp. bin & lift)	RF70	247.20	RF140	516.48
Residential/Commercial 3.00m ³ Recycle (temp. bin & lift)	RF73	268.28	RF143	516.48
Residential/Commercial 4.00m ³ Recycle (temp. bin & lift)	RF76	295.80	RF146	516.48

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	614.52	RFC201	645.24
Commercial 140L Waste / 240L Recycle	RFC15	503.24	RFC215	585.96
Commercial 240L Waste / 340L Recycle	RFC301	614.52	RFC218	645.24
Commercial 140L Waste / 340L Recycle	RFC302	503.24	RFC219	585.96
Commercial 140L Waste / 140L Recycle	RFC303	472.52	RFC220	567.68
Commercial 240L Recycle (Stand Alone)	RFC16	147.36	RFC216	190.32
Commercial 340L Recycle (Stand Alone)	RFC53	190.68	RFC253	216.32
Commercial 240L Green Waste	RFCG01	70.00		
Additional Bin and Service				
Commercial 240L Additional Waste	RFC09	352.64	RFC209	430.68
Commercial 240L Additional Green Waste	RFCG02	70.00		
Additional Service Existing Bin (Temporary Lift)				
Commercial 240L Green Waste lift	RFCG03	10.68		

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	1,612.88		
Commercial 0.66m ³ Waste (Front lift)	RFC80	1,455.92	RFC180	3,377.60
Commercial 1.10m ³ Waste (Rear lift)	RFC23	2,671.20		
Commercial 1.10m ³ Waste (Front lift)	RFC19	2,643.52	RFC119	2,612.00
Commercial 1.50m ³ Waste	RFC26	3,406.08	RFC106	4,378.00
Commercial 2.00m ³ Waste	RFC84	4,451.88	RFC184	5,836.80
Commercial 2.25m ³ Waste	RFC29	4,963.28	RFC109	6,565.64
Commercial 3.00m ³ Waste	RFC32	6,555.84	RFC112	8,709.40
Commercial 4.00m ³ Waste	RFC35	8,696.68	RFC115	11,284.96

Commercial Waste Bulk Bin Collection Services				
Charge Description	Mainland		Island	
	Charge Code (RCC Use)	Amount per Lift \$	Charge Code (RCC Use)	Amount per Lift \$
Additional Waste Service - Lift only – 1 service per week				
Commercial 0.66m ³ addit. Waste lift	RFC21	64.16		
Commercial 1.10m ³ addit. Waste lift	RFC24	78.72	RFC124	69.00
Commercial 1.50m ³ addit. Waste lift	RFC27	84.40	RFC107	116.04
Commercial 2.00m ³ addit. Waste lift	RFC85	92.60	RFC185	141.68
Commercial 2.25m ³ addit. Waste lift	RFC30	102.20	RFC110	157.88
Commercial 3.00m ³ addit. Waste lift	RFC33	124.40	RFC113	196.52
Commercial 4.00m ³ addit. Waste lift	RFC36	156.96	RFC116	245.52
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	130.08		
Commercial 1.10m ³ Waste (temp. bin & lift)	RFC25	232.00	RFC125	190.04
Commercial 1.50m ³ Waste (temp. bin & lift)	RFC28	239.96	RFC108	267.60
Commercial 2.00m ³ Waste (temp. bin & lift)	RFC86	254.44	RFC186	287.56
Commercial 2.25m ³ Waste (temp. bin & lift)	RFC31	262.40	RFC111	304.04
Commercial 3.00m ³ Waste (temp. bin & lift)	RFC34	284.76	RFC114	342.36
Commercial 4.00m ³ Waste (temp. bin & lift)	RFC37	314.40	RFC117	391.68

Water Charges

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

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

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

Fixed Water Access Charges

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

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

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

- 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.
- 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	319.12
25mm	Residential fixed water access 25mm	VBM25	498.68
32mm	Residential fixed water access 32mm	VBM32	817.04
40mm	Residential fixed water access 40mm	VBM40	1,276.56
50mm	Residential fixed water access 50mm	VBM50	1,994.64
80mm	Residential fixed water access 80mm	VBM80	5,106.24
100mm	Residential fixed water access 100mm	VBM100	7,978.52
150mm	Residential fixed water access 150mm	VBM150	17,951.72
Boundary Meter			
20mm	Residential boundary meter fixed water access 20mm	VCBM20	319.12
25mm	Residential boundary meter fixed water access 25mm	VCBM25	498.68
32mm	Residential boundary meter fixed water access 32mm	VCBM32	817.04
40mm	Residential boundary meter fixed water access 40mm	VCBM40	1,276.56
50mm	Residential boundary meter fixed water access 50mm	VCBM50	1,994.64
80mm	Residential boundary meter fixed water access 80mm	VCBM80	5,106.24
100mm	Residential boundary meter fixed water access 100mm	VCBM100	7,978.52
150mm	Residential boundary meter fixed water access 150mm	VCBM150	17,951.72

Non-residential			
Meter Size	Charge Description	Charge Code (RCC Use)	Charge Amount Per Annum \$
20mm	Non-residential fixed water access 20mm	VBW20	414.84
25mm	Non-residential fixed water access 25mm	VBW25	648.24
32mm	Non-residential fixed water access 32mm	VBW32	1,062.16
40mm	Non-residential fixed water access 40mm	VBW40	1,659.52
50mm	Non-residential fixed water access 50mm	VBW50	2,593.04
80mm	Non-residential fixed water access 80mm	VBW80	6,638.12
100mm	Non-residential fixed water access 100mm	VBW100	10,372.12
150mm	Non-residential fixed water access 150mm	VBW150	23,337.24

Boundary Meter			
20mm	Non-residential boundary meter fixed water access 20mm	VCBW20	414.84
25mm	Non-residential boundary meter fixed water access 25mm	VCBW25	648.24
32mm	Non-residential boundary meter fixed water access 32mm	VCBW32	1,062.16
40mm	Non-residential boundary meter fixed water access 40mm	VCBW40	1,659.52
50mm	Non-residential boundary meter fixed water access 50mm	VCBW50	2,593.04
80mm	Non-residential boundary meter fixed water access 80mm	VCBW80	6,638.12
100mm	Non-residential boundary meter fixed water access 100mm	VCBW100	10,372.12
150mm	Non-residential boundary meter fixed water access 150mm	VCBW150	23,337.24
Council Meter			
20mm	Council fixed water access 20mm	VCW20	414.84
25mm	Council fixed water access 25mm	VCW25	648.24
32mm	Council fixed water access 32mm	VCW32	1,062.16
40mm	Council fixed water access 40mm	VCW40	1,659.52
50mm	Council fixed water access 50mm	VCW50	2,593.04
80mm	Council fixed water access 80mm	VCW80	6,638.12
100mm	Council fixed water access 100mm	VCW100	10,372.12
150mm	Council fixed water access 150mm	VCW150	23,337.24

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

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

Charge Code (RCC Use)	Charge Description	Retail Water Price (RCC) \$ Per Kilolitre	State Bulk Water Price \$ Per Kilolitre	Total Price \$ Per Kilolitre
VWCRES	Residential*	0.693	3.371	4.064
VWCCNC	Concessional	0.693	3.371	4.064
VWCCOM	Non-residential**	1.587	3.371	4.958
VWCRCC	Council	1.587	3.371	4.958

*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	32.64	per unit
VSW02	Council sewerage	32.64	per unit
VCSW01	Sewerage shared service	32.64	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

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
Non-residential – where a service is supplied within a scheme but cannot be directly related to a particular lot, the sewerage charge will be apportioned between all lots within the scheme in accordance with the lot entitlements of the respective lots.		
<ul style="list-style-type: none"> • First pedestal • Each additional pedestal 	25	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	467.08	per annum
VTP02	Council Trade Waste Generator Charge	467.08	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)		2.6371	per kilolitre
Category 2			
Base volume charge (a)		2.6371	per kilolitre
Trade Waste Discharge	\$ per kg	mg/L	
Chemical Oxygen Demand (C.O.D)	1.9390	1500	2.9085
Total Suspended Solids (T.S.S.)	0.8716	600	0.5229
Total Oil and Grease (T.O.G.)	0.8716	200	0.1743
Phosphorus	8.0005	10	0.0800
Nitrogen	2.3913	50	0.1196
Standard volume plus quality charge		6.4424	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 2023-2024, Council has decided compound interest on daily rests at the rate of 11.64 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 allowed to them in accordance with their level of entitlement, and is 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 2023-2024 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.

For the 2023-2024 financial year, Council has granted a concession on wastewater charges to provide cost-of-living relief to ratepayers receiving a wastewater charge.

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.

- 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:

- Application to a concealed leak remission is open to:
 - A residential customer who receives a rate notice in their name for the property that includes charges for water consumption.
 - A non-residential customer who uses on average no more than 100 kilolitres (kL) of drinking water per annum.
 - Not-for-profit entities that receive a rate notice in their name for the property that includes charges for water consumption.
- 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.
- The leak must be repaired within 30 days of:
 - Council notification of higher than usual water usage (eg. Email, letter, SMS, phone call or card left in letter box), or
 - the date the property owner should reasonably have identified higher than usual water usage.
- 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.
- 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 administrated units. This plan type is characterised by a collectively administered subdivision managed by a Body Corporate.

Categorisation of Land – following the adoption of the rating categories, Council will identify the rating category to which each parcel of rateable land belongs in accordance with sections 81(4) and (5) of the *Local*

Government Regulation 2012. Later categorisation of land for the following reasons will be determined pursuant to section 82 of the *Local Government Regulation 2012*:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Water connection tariffs:

1. **Residential** – land used predominately for residential purposes i.e. premises at which someone lives. This tariff includes mobile home parks registered under the *Manufactured Homes (Residential Parks) Act 2003*.
2. **Non-residential** – land used predominantly for commercial or industrial purposes. This tariff includes:

- i) Camping, caravan or tourist parks that are not registered as a mobile home park under the *Manufactured Homes (Residential Parks) Act 2003*; and
 - ii) Sporting and Recreational clubs/Associations with poker machines.
- 3. **Concessional** – land owned or leased by a Religious or not-for-profit Community Service Organisation, which includes Associations or Sporting or Recreational clubs without poker machines.
- 4. **Council** – land held by Redland City Council either freehold or as Trustee.



GLOSSARY AND APPENDICES



Glossary – Financial Sustainability Measures

Measure		
Council Controlled Revenue Ratio:	Net Rates, Levies and Charges add Fees and Charges	
<i>This is an indicator of a council's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks</i>	Total Operating Revenue	
Population Growth:	Prior year estimated population	-1
<i>This is a key driver of a council's operating income, service needs, and infrastructure requirements into the future</i>	Previous year estimated population	
Operating Surplus Ratio:	Operating Result	
<i>This is an indicator of the extent to which operating revenues generated cover operational expenses. Any operating surplus would be available for capital funding or other purposes</i>	Total Operating Revenue	
Operating Cash Ratio:	Operating Result add Depreciation and Amortisation add Finance costs *	
<i>This ratio measures Council's reliance on operating revenue from general rates (excludes utility revenues)</i>	Total Operating Revenue	
Unrestricted Cash Expense Cover Ratio:	Total Cash and Equivalents add Current Investments add Available Ongoing QTC Working Capital Facility Limit, less Externally Restricted Cash	*12
<i>This is a measure of a council's ability to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation, and finance costs</i>	Total Operating Expenditure, less Depreciation and Amortisation less Finance Costs	
Asset Sustainability Ratio:	Capital Expenditure on Replacement of Infrastructure Assets (Renewals)	
<i>The asset sustainability ratio approximates the extent to which the infrastructure assets managed by a council are being replaced as they reach the end of their useful lives</i>	Depreciation Expenditure on Infrastructure Assets	
Asset Consumption Ratio:	Written Down Replacement Cost of Depreciable Infrastructure Assets	
<i>The asset consumption ratio approximates the extent to which council's infrastructure assets have been consumed to what it would cost to build a new asset with the same benefit to the community</i>	Current Replacement Cost of Depreciable Infrastructure Assets	
Asset Renewal Funding Ratio:	Total of Planned Capital Expenditure on Asset Renewals over 10 years	
<i>The asset renewal funding ratio measures the ability of a council to fund its projected asset renewal/replacements in the future</i>	Total of Required Capital Expenditure on Asset Renewals over 10 years	
Leverage Ratio:	Book Value of Debt **	
<i>The leverage ratio is an indicator of a council's ability to repay its existing debt. It measures the relative size of the council's debt to its operating performance</i>	Total Operating Revenue, less Total Operating Expenditure add Depreciation and Amortisation	
Net Financial Liabilities Ratio:	Total Liabilities – Current Assets	
<i>This is an indicator of the extent to which the net financial liabilities of Council can be serviced by operating revenues</i>	Total Operating Revenue	

* Finance costs only include interest charged on a local government's existing Queensland Treasury Corporation's debt balance.

** Book Value of Debt in this calculation excludes Right-of Use lease liabilities.

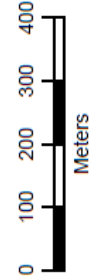
Appendix A – Raby Bay Canal Estate Map



Raby Bay Canal Estate Map





1:10,000



Produced by
Spatial Business Intelligence
1 June 2023

Data correct at time of production 1 June 2023

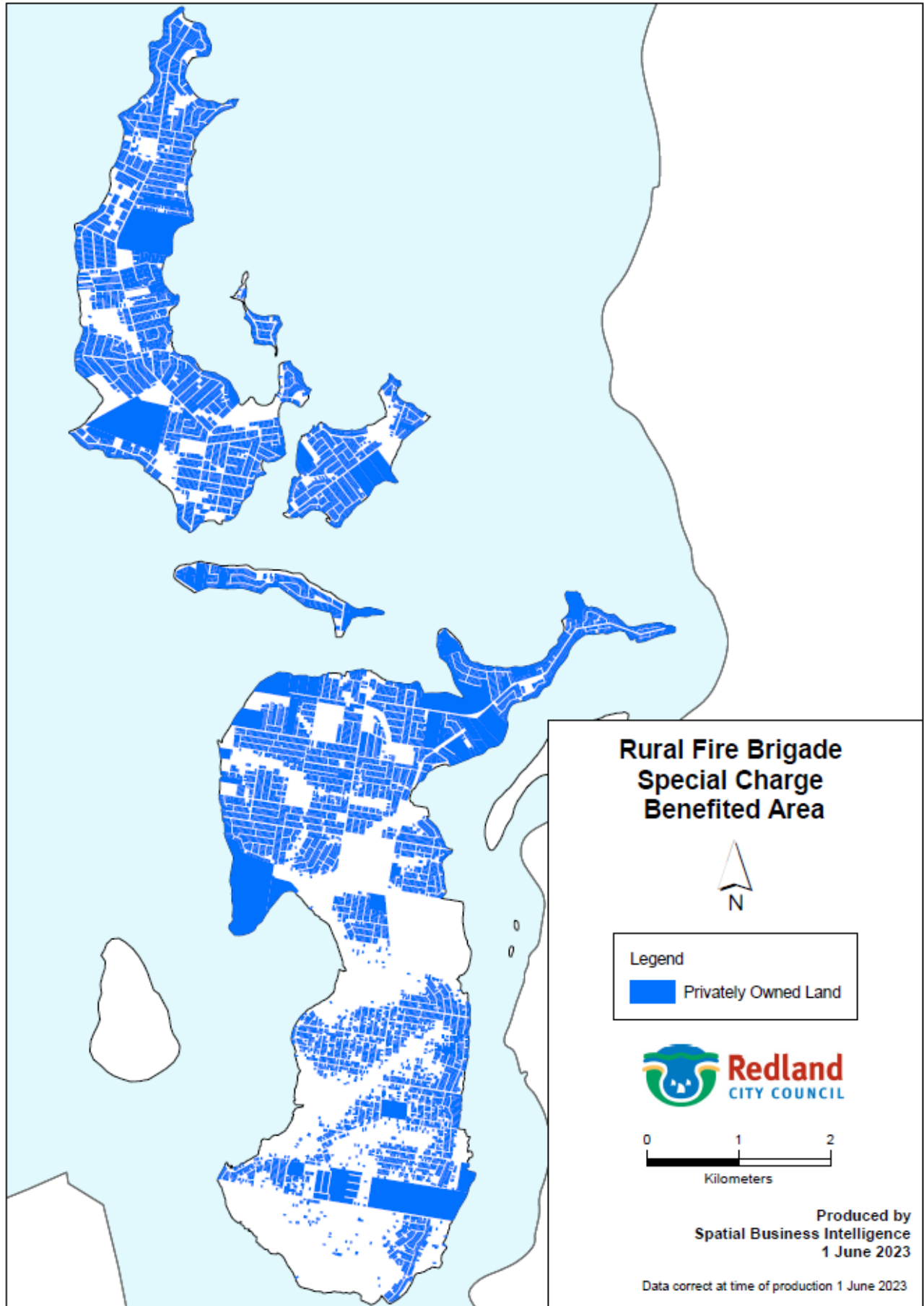
Legend

-  Privately Owned Land
-  Public Land

Appendix B – Aquatic Paradise Canal Estate Map



Appendix C – SMBI Rural Fire Map



Disclaimer

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