



# **MINUTES**

## **SPECIAL BUDGET MEETING**

**Thursday, 24 June 2021**

**The Council Chambers  
91 - 93 Bloomfield Street  
CLEVELAND QLD**

**Order Of Business**

<b>1</b>	<b>Declaration of Opening.....</b>	<b>3</b>
<b>2</b>	<b>Record of Attendance and Leave of Absence.....</b>	<b>4</b>
<b>3</b>	<b>Declaration of prescribed Conflict of Interests and Declarable Conflict of Interests.....</b>	<b>5</b>
<b>4</b>	<b>Budget Address by The Mayor .....</b>	<b>8</b>
<b>5</b>	<b>Business .....</b>	<b>13</b>
5.1	Statement of Estimated Financial Position 2020-2021 .....	13
5.2	National Competition Policy Requirements for Significant and Other Business Activities in 2021-2022 .....	21
5.3	Debt Policy 2021-2022 .....	27
5.4	Categorisation of Land for Differential Rating 2021-2022 .....	35
5.5	Environment and Coastal Management Separate Charge 2021-2022 .....	44
5.6	Landfill Remediation Separate Charge 2021-2022 .....	48
5.7	Redland City SES Administration Separate Charge 2021-2022 .....	51
5.8	Rural Fire Brigade Special Charge 2021-2022 Overall Plan .....	55
5.9	Adoption of Budget Estimates and Fixing of Rates and Charges 2021-2022 .....	61
5.10	Adoption of Due Date Period for 2021-2022 Quarterly Rating .....	148
5.11	Operational Plan 2021-2022 .....	151
5.12	Financial Strategy 2021-2031 .....	219
5.13	Register of Fees 2021-2022 .....	278
<b>6</b>	<b>Meeting Closure .....</b>	<b>332</b>

**SPECIAL BUDGET MEETING  
HELD AT THE COUNCIL CHAMBERS, 91 - 93 BLOOMFIELD STREET, CLEVELAND QLD  
ON THURSDAY, 24 JUNE 2021 AT 1.00PM**

**1 DECLARATION OF OPENING**

The Mayor declared the meeting open at 1:01pm and acknowledged the Quandamooka people, who are the traditional custodians of the land on which Council meets.

The Mayor also paid Council's respect to their elders, past and present, and extended that respect to other indigenous Australians who are present.

**2 RECORD OF ATTENDANCE AND LEAVE OF ABSENCE**

**MEMBERS PRESENT:** Cr Karen Williams (Mayor), Cr Wendy Boglary (Division 1), Cr Peter Mitchell (Division 2), Cr Paul Gollè (Division 3), Cr Lance Hewlett (Division 4), Cr Mark Edwards (Division 5), Cr Julie Talty (Deputy Mayor and Division 6), Cr Rowanne McKenzie (Division 7), Cr Tracey Huges (Division 8), Cr Adelia Berridge (Division 9), Cr Paul Bishop (Division 10)

**APOLOGY:** Nil

**LEAVE OF ABSENCE:** Nil

**EXECUTIVE LEADERSHIP TEAM:** Andrew Chesterman (Chief Executive Officer), John Oberhardt (General Manager Organisational Services), Louise Rusan (General Manager Community & Customer Services), Deborah Corbett-Hall (Chief Financial Officer), Amanda Daly (Head of People, Culture and Organisational Performance), Andrew Ross (General Counsel), Dr Nicole Davis (General Manager Infrastructure & Operations)

**MINUTES:** Natalie Merlehan, Corporate Meetings & Registers Coordinator

**COUNCILLOR ABSENCES DURING THE MEETING**

Nil

### 3 DECLARATION OF PRESCRIBED CONFLICT OF INTERESTS AND DECLARABLE CONFLICT OF INTERESTS

Councillors are reminded of their responsibilities in relation to a Councillor's Prescribed Conflict of Interest and Declarable Conflict of Interest at a meeting. For full details see Chapter 5B of the *Local Government Act 2009*.

In summary:

#### Obligation of Councillor with Prescribed Conflict of Interest

Section 150EL of the *Local Government Act 2009* requires Councillors to declare a Prescribed Conflict of Interest in a matter at a local government meeting as soon as they become aware of their interest in the matter, either:

- (1) *at a local government meeting, or*
- (2) *as soon as practicable, by giving the Chief Executive Officer written notice of the prescribed conflict of interest.*
- (3) The declaration must include the following particulars:
  - (a) *For a gift, loan or contract – the value of the gift, loan or contract;*
  - (b) *For an application for which a submission has been made – the matters the subject of the application and submission;*
  - (c) *The name of any entity, other than the Councillor, that has an interest in the matter;*
  - (d) *The nature of the Councillor's relationship with the entity mentioned in (c) above;*
  - (e) *Details of the Councillor's, and any other entity's, interest in the matter.*

#### Dealing with Prescribed Conflict of Interest at a Meeting

Pursuant to Section 150EM of the *Local Government Act 2009*, if a Councillor declares a Prescribed Conflict of Interest in a matter, ***the Councillor must leave the place at which the meeting is being held, including any area set aside for the public, and stay away from the place while the matter is discussed and voted on.***

#### Obligation of Councillor with Declarable Conflict of Interest

Section 150EQ of the *Local Government Act 2009* requires Councillors to declare a Declarable Conflict of Interest in a matter at a local government meeting as soon as they become aware of their interest in the matter, either:

Giving notice of the Declarable Conflict of Interest, including the particulars below at:

- (1) *at a local government meeting, or*
- (2) *as soon as practicable, by giving the Chief Executive Officer written notice of the declarable conflict of interest.*
- (3) The *declaration* must include the following particulars:
  - (a) The nature of the declarable conflict of interest;
  - (b) If the declarable conflict of interest arises because of the councillor's relationship with a related party:
    - (i) *The name of the related party; and*
    - (ii) *The nature of the relationship of the related party to the Councillor; and*
    - (iii) *The nature of the related party's interests in the matter;*

(c) *If the Councillor's or related party's personal interests arise because of the receipt of a gift or loan from another person:*

- (i) The name of the other person; and*
- (ii) The nature of the relationship of the other person to the Councillor or related party; and*
- (iii) The nature of the other person's interests in the matter; and*
- (iv) The value of the gift or loan, and the date the gift was given or loan was made.*

#### **Procedure if Councillor has Declarable Conflict of Interest**

Pursuant to Section 150ES of the *Local Government Act 2009*, eligible Councillors at the meeting must, by resolution, decide whether the Councillor who has declared the interest:

- (1) May participate in a decision about the matter at the meeting, including by voting on the matter; or*
- (2) Must leave the place at which the meeting is being held, including any area set aside for the public, and stay away from the place while the eligible Councillors discuss and vote on the matter.*

#### **Duty to report another Councillor's Prescribed Conflict of Interest or Declarable Conflict of Interest**

Pursuant to section 150EW of the *Local Government Act 2009*, a Councillor who reasonably believes or reasonably suspects another Councillor has a Prescribed Conflict of Interest or a Declarable Conflict of Interest in a matter must:

- (3) Immediately inform the person who is presiding at the meeting about the belief or suspicion; or*
- (4) As soon as practicable, inform the Chief Executive Officer of the belief or suspicion.*

*The Councillor must also inform the person presiding, or the Chief Executive Officer, of the facts and circumstances forming the basis of the belief or suspicion.*

#### **Record of Prescribed and Declarable Conflicts of Interest**

Where a Councillor informs the meeting of a Prescribed or Declarable Conflict of Interest, section 150FA of the *Local Government Act 2009* requires the following information to be recorded in the minutes of the meeting:

- (1) The name of the Councillor who may have a prescribed or declarable conflict of interest in the matter;*
- (2) The particulars of the prescribed or declarable conflict of interest;*
- (3) If another Councillor informs the meeting of a belief of suspicion, about another Councillor's Conflict of Interest:*
  - (a) The action the Councillor takes;*
  - (b) Any decision by eligible Councillors; and*
  - (c) The name of each eligible Councillor who voted in relation to whether the Councillor has a declarable conflict of Interest, and how each eligible Councillor voted.*
- (4) Whether the Councillor participated in deciding the matter, or was present for deciding the matter;*
- (5) For a matter to which the Prescribed or Declarable Conflict of Interest relates:*
  - (a) The name of the Councillor who has declared the conflict of interest;*

- (b) The nature of the personal interest, as described by the Councillor;*
  - (c) The decision made;*
  - (d) Whether the Councillor participated in the meeting under an approval by the Minister;*
  - (e) If the Councillor voted on the matter, how they voted; and*
  - (f) How the majority of Councillors voted on the matter.*
- (6) If the Councillor has a Declarable Conflict of Interest, in addition to the information above, the following information must be recorded in the minutes:
- (a) The decision and reasons for the decision as to whether the Councillor with the Declarable Conflict of Interest may participate in the decision, or must not participate in the decision; and
  - (b) The name of each eligible Councillor who voted on the decision, and how the eligible Councillor voted.

#### 4 BUDGET ADDRESS BY THE MAYOR

As Councillors have worked diligently with officers to frame this \$327 million budget, the need for it to be both financially and socially responsible was always foremost in our minds. This is my 10th budget as Mayor and it is very much a collaborative effort and I'd like to thank each and every one of you involved.

This is a budget with a sharp focus on recreation and lifestyle, with significant commitments to upgrading our city's parks and open spaces, including major inter-generational projects and infrastructure that will define Redlands Coast in the years to come. It is a financially responsible budget that predicts a return to a balanced budget while keeping rates rises to a minimum.

While equalling last year's record budget, it continues to maintain this city's strong balance sheet and low-debt status. At the same time, it shields residents as much as is possible from the financial impacts of the continuing COVID-19 situation and rises in costs outside Council's control.

This budget is a true reflection of the environment in which we currently live. It cares for our residents' immediate needs, which also includes many of the people who work here as we are the second largest employer it also allows us to work towards delivering their aspirations, continues to improve the liveability of our naturally wonderful Redlands Coast and will power measures to grow our local economy.

While recognising that the challenges of COVID-19 will remain with us for some time, it supports our community in getting on with their lives.

This is a budget that shows that Redland City Council stands beside our community and supports those who live, work or visit our community. This budget contains the first year of funding for Council's new Corporate Plan.

Council adopted the Corporate Plan on 16 December 2020 and it commences next week, on 1 July 2021. This is the start of a new era for Redlands Coast, and Councillors were committed to ensuring the Corporate Plan looked beyond the legislated five-year timeframe, as community assets and services require investment beyond 2026.

Supporting lifestyle while keeping rates rises to a minimum is very much at the heart of this budget. It includes an initial \$70 million-plus capital investment in the city that features key inter-generational projects to help Redlands Coast's continued recovery from the impact of the COVID-19 pandemic.

The capital works was chosen by Councillors after considering the timing of works from the current financial year. The program will increase in August as we have works funded by other levels of government to be delivered by the end of the calendar year. It is a responsible and grass-roots approach to meeting residents' immediate needs while also ensuring their future aspirations can be realised.

It will support our continued recovery from the challenges of COVID-19 by underpinning local employment through significant investment in the type of projects and infrastructure that will help grow our economy, support jobs and further improve the lifestyle that residents enjoy. For example, I mentioned last year that 75-80 per cent of Council workers live on Redlands Coast, and Councillors are committed to supporting them as COVID continues to impact Queensland.

Councillors have been mindful of the need for a firm focus on asset management and taking care of what we already have, while acknowledging the opportunities that can come from significant

inter-generational projects such as the Birkdale Community Precinct and Redlands Coast Sports and Recreation Precinct at Heinemann Road, Mount Cotton.

We are doing this while maintaining a strong balance sheet despite the challenges posed by the multi-million-dollar hit from COVID, rising government charges and keeping the average general rate increase to 1.7 per cent for a typical owner occupier in category 1a property; or about 44 cents a week, excluding State Government charges, utilities and separate charges.

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

As mentioned at the beginning of this address, this Budget invests in local recreation and lifestyle projects, with the \$70 million capital budget heavily targeted at maintaining and improving lifestyle assets. Developing our open spaces and sports fields, along with improving facilities in our parks, is a major focus. This includes providing funding to advance exciting new projects such as the Birkdale Community Precinct and the Sport and Recreation Precinct.

Both of these projects are catalyst projects for this city that we have committed to in our Corporate Plan and which will bring significant benefits to our community well into the future as a result of this.

We will look to take advantage of the Reserve Bank's expectation that record low interest rates will continue and, where appropriate, borrow for economy-boosting projects such as these, while maintaining our cash balances above borrowing levels.

Our debt levels remain low and we have the capacity to borrow and service significantly more debt to ensure the future generations share the costs of long term community asset creation and maintenance.

This budget provides \$3.5 million to progress the Redlands Coast Sport and Recreation Precinct project at Heinemann Road, Mount Cotton. More than \$1 million to fund the next stage of the exciting Birkdale Community Precinct, including the historic Willard's Farm restoration. Another \$3 million for the continued redevelopment of Redland Bay's Weinam Creek transport hub, which will become a real focal point for the southern part of our Redlands Coast. \$7 million will be spent on local parks and streetscapes, including; \$1.1 million for the major renewal of one of Redlands Coast's best loved bayside spaces, Thorneside's Beth Boyd Park, later in the financial year. Plus significant allocations for Cleveland's William Ross park, Redland Bay's Penrose Avenue Park and Victoria Point's Parklands Court Park. These are just some of the parks across the city to benefit.

We will also spend more than \$40 million running and maintaining the 300-plus parks and civic open spaces that we have, including; caring for more than 30,000 assets areas ranging from play equipment and exercise equipment to park furniture. Managing about 10,000ha of conservation areas, the equivalent of 10,000 rugby fields.

Mowing alone is a massive undertaking, with 19,000ha of parks, sports fields, roads and public utility land; an area bigger than Moreton Island being mowed each year. This financial year mowing will cost Council an estimated \$3.4 million.

Council also supports 70 sport and recreation groups to make sure residents can play the sports they love each and every weekend. We have also put aside \$2 million to allow us to move swiftly should more strategic land for the community become available, continuing our strategy of bringing important sites back into community ownership.

In recent years we have invested about \$29 million to bring more than 360ha of land into community ownership for conservation and community use. This budget has also allocated \$25 million for road and transport networks. This includes \$10.8 million to continue the vital Wellington Street upgrade, and another \$2 million for green sealing Southern Moreton Bay Island roads.

This will bring the total spend on green resealing island roads to more than \$17 million since the program started in 2014, allowing us to seal almost 60km of roads on the four islands whilst dramatically reducing operational costs in maintaining dirt roads .

Redland City Council manages roads and stormwater covering more than 1300km, as well as almost 700km of footpaths, cycle ways, paths, tracks and trails. We are also responsible for around 134 bridges, almost 700 bus stops, 200 carparks and close to 680km of storm water pipes. All up, this costs more than \$15 million a year just to run and maintain.

It also costs more than \$13 million a year to protect our extensive mainland and islands coasts and also manage and maintain our marine infrastructure, which includes 15 jetties and pontoons, 23 boat and barge ramps and a marina, as well as more than 13km of marine canals, lakes and two wetlands. Among the projects planned in this area for this financial year are works at Raby Bay and the Southern Moreton Bay Island ferry terminals costing more than \$4 million.

Our investment in our coastline includes extending our environment separate charge to include coastal management. This recognises the broader responsibilities that we have as a coastal city and will help to cover the cost of caring for the city's more than 300km of coastline and other waterfront. For less than \$3 a week, the enhanced charge will help ensure that we keep Redlands Coast naturally wonderful by helping to cover the \$1.7 million cost of supporting initiatives such as shoreline erosion management and our Coastal Hazard Adaptation Strategy, as well as continuing our much valued and vital environmental programs.

Unfortunately as we have come to know, there are always costs beyond our control that we have to manage. This includes an increases in water, waste, utility and other charges this financial year to reflect the additional costs incurred by Council in providing these essential services, including major sewerage and waste water treatment works.

So it was disappointing that the State Government has increased its bulk water price by 3.5 per cent this year, when we and other councils had begun budget preparations based on an expected increase of 2.5 per cent.

This follows a 6.4 per cent increase last year on the back of a procession of hefty increases which has seen the bulk water price more than double since 2012. Unfortunately for us this is a cost Council must by law pass on to residents. While we have also been hit with increases in the cost of waste disposal and recycling, our transfer stations will remain free, ensuring residents can keep their homes, yards and neighbourhoods clean and tidy at no cost to them.

We also have budgeted more than \$5 million for closed landfill remediation works and we are working collaboratively with neighbouring Councils on a regional waste solution to deliver greater value for money to residents.

It costs Redland City Council about \$54 million excluding bulk water purchases to run 1310km-plus of water mains and more than 1200km of sewer mains across the city, including the operation of seven wastewater treatment plants which treat about 11,000 mega litres of wastewater a year, that's the equivalent of 4,400 Olympic-sized swimming pools.

We will spend an additional \$13 million in capital expenditure this financial year on essential water, waste and wastewater projects to ensure we maintain our high standard of service delivery to our community.

This allocation will include \$2 million on necessary work at the Victoria Point Waste Water Treatment Plant and another \$3 million on the trunk sewer upgrade for Kinross in Thornlands.

As an age-friendly community, we appreciate and value the role of our older residents. This is why this Budget includes almost \$3.5 million of pensioner rates and utilities rebates.

Rates rebates will continue at \$335 a year for a full pensioner and \$167.50 for a part-pensioner. Our residents should not have to do all the heavy lifting in funding the operations of the city, so Council will continue stepping up its efforts to attract further funding from the state and federal governments to take pressure off ratepayers.

Like last year's Redlands Recovery Budget, the 2021-22 budget has been able to achieve far more than we otherwise might have been able to do - thanks to the very strong financial position I mentioned earlier.

My fellow Councillors and Council officers deserve credit for their efforts to maintain this enviable position and deliver a projected small operational surplus in the face of many, often very worthy demands and pressures.

This position of a projected small operating surplus has been achieved through very testing times and the fact we expect to be in the black this financial year is a position I am sure would be envied by many other councils across Queensland and Australia.

Every council and every councillor each year at budget time faces strong pressures to continue to deliver even more for our communities. It was once again a testing task again this year and I doubt any councillor here has achieved everything that they would want. But we have done everything that we can to present a budget that is responsible and reflective of both our communities needs and the time in which we live.

I would like to thank our CEO Andrew Chesterman for continuing to drive a culture of getting best value for community money, one where informed decisions can be made proactively in the interests of the community and of course I'd like to thank my fellow Councillors for doing the same.

On behalf of Councillors, I extend our sincere appreciation to the Executive Leadership Team and a big thanks especially to our Chief Financial Officer Deborah Corbett-Hall and her exceptional finance team for their many long days, expertise, patience, kind hands and listening ears for the great support you've given to Councillors.

Every person who works for this Council and for our community deserves credit for playing their part in providing the naturally wonderful lifestyle we've come to enjoy here on our Redlands Coast. It is a lifestyle that this budget will continue to support.

So with that Councillors, I'd like to present to you this year's Budget.

**SUSPEND STANDING ORDERS AT 1:28PM****PROCEDURAL RESOLUTION 2021/31**

**Moved by:** Cr Mark Edwards

**Seconded by:** Cr Wendy Boglary

**That Council suspend standing orders to allow Councillors five minutes to individually address the 2021-2022 budget.**

**CARRIED 11/0**

Crs Karen Williams, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Mark Edwards, Julie Talty, Rowanne McKenzie, Tracey Huges, Adelia Berridge and Paul Bishop voted FOR the motion.

Each Councillor spoke to Budget highlights within their division and across the City. All Councillors spoke positively about the team contribution to this complex and important task and thanked council staff and each other for their support and contribution.

**RESUME STANDING ORDERS AT 2:22PM****PROCEDURAL RESOLUTION 2021/32**

**Moved by:** Cr Tracey Huges

**Seconded by:** Cr Peter Mitchell

**That Council resume standing orders.**

**CARRIED 11/0**

Crs Karen Williams, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Mark Edwards, Julie Talty, Rowanne McKenzie, Tracey Huges, Adelia Berridge and Paul Bishop voted FOR the motion.

## 5 BUSINESS

### 5.1 STATEMENT OF ESTIMATED FINANCIAL POSITION 2020-2021

**Objective Reference:** A5401510

**Authorising Officer:** Deborah Corbett-Hall, Chief Financial Officer

**Responsible Officer:** Deborah Corbett-Hall, Chief Financial Officer

**Report Author:** Katie Woodrow, Executive Assistant to the Chief Financial Officer  
Katharine Bremner, Budget and Systems Manager  
Udaya Panambala Arachchilage, Corporate Financial Reporting Manager

**Attachments:** 1. 2020-2021 Estimated Statement of Financial Position [↓](#)

#### PURPOSE

To present Council's statement of estimated financial position for the 2020-2021 financial year in accordance with section 205(1) of the *Local Government Regulation 2012*.

#### BACKGROUND

The information contained in the attached financial report provides details of Council's original budget, revised budget and also a forecast position as at the end of June 2021.

#### ISSUES

The attached statement of estimated financial position 2020-2021 represents a combination of April year-to-date actuals and May to June budgeted movement as adopted by Council during the 2020-2021 Annual Budget Review on 17 February 2021.

The attachment represents an estimated result only, based on forecasted movements in the financial reporting system at a particular point in time.

The financial position of Council will be determined following the end of the 2020-2021 year and in accordance with the requirements of Australian Accounting Standards and other appropriate accounting principles. Particular points to note:

- As per previous years, the attachment is for Redland City Council parent entity and not the consolidated group.
- The estimated financial position and financial performance do not include accruals or deferrals and other adjustments that would ordinarily be considered as part of the end of year processes.
- Indexation as recommended by independent valuers will be applied for the following asset classes: land; roads; and stormwater and water and wastewater. These statements do not reflect the outcomes of these indexations.
- Final 2020-2021 results and position will be reflected in the audited financial statements for the year ended 30 June 2021 with Queensland Audit Office certification expected in September 2021.

**STRATEGIC IMPLICATIONS****Legislative Requirements**

Section 205(1) of the *Local Government Regulation 2012* requires the Chief Executive Officer to present a statement of estimated financial position to the annual budget meeting.

**Risk Management**

Finance Officers, the Chief Financial Officer and the Executive Leadership Team review the monthly performance and position and discuss possible courses of action when appropriate. Additionally, Council's Audit Committee also reviews the financial statements and discusses variances when necessary.

**Financial**

This report does not have any financial implications. The attachment compares the adopted original budget and annual revised budget against year-end forecasts for the 2020-2021 financial year. As the figures are anticipated and unaudited, they are subject to change with the completion of the financial year-end account process and finalisation of the external audit by the Queensland Audit Office later in the calendar year.

**People**

Nil impact expected as the purpose of the attached report is to provide financial information to Council based on original budget versus forecasted financial performance and position for the 2020-2021 financial year.

**Environmental**

Nil impact expected as the purpose of the attached report is to provide financial information to Council based on original budget versus forecasted financial performance and position for the 2020-2021 financial year.

**Social**

Nil impact expected as the purpose of the attached report is to provide financial information to Council based on original budget versus forecasted financial performance and position for the 2020-2021 financial year.

**Human Rights**

Nil impact expected as the purpose of the attached report is to provide financial information to Council based on original budget versus forecasted financial performance and position for the 2020-2021 financial year.

**Alignment with Council's Policy and Plans**

This report aligns with Council's new Corporate Plan that comes into effect 1 July 2021: *Our Future Redlands – A Corporate Plan to 2026 and Beyond*. In particular, the attachment underpins objective 7.4 Demonstrate good governance through transparent, accountable processes and sustainable practices and asset management.

**CONSULTATION**

Consulted	Consultation Date	Comments/Actions
Finance Officers	May 2021	Prepared and reviewed the statement of estimated financial position 2020-2021
General Counsel Group	May 2021	Reviewed report and attachment for compliance with legislation
Chief Financial Officer	June 2021	Reviewed report with attachment

**OPTIONS****Option One**

That Council resolves that pursuant to section 205 of the *Local Government Regulation 2012*, the statement of estimated financial position for the 2020-2021 financial year, as presented in the attached report, is received and its contents noted.

**Option Two**

That Council resolves to request additional information.

**COUNCIL RESOLUTION 2021/33**

Moved by: Cr Peter Mitchell

Seconded by: Cr Mark Edwards

That Council resolves that pursuant to section 205 of the *Local Government Regulation 2012*, the statement of estimated financial position for the 2020-2021 financial year, as presented in the attached report, is received and its contents noted.

**CARRIED 11/0**

Crs Karen Williams, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Mark Edwards, Julie Talty, Rowanne McKenzie, Tracey Huges, Adelia Berridge and Paul Bishop voted FOR the motion.



# Statement of Estimated Financial Position

As at 30 June 2021



**CONTENTS**

1.	Executive Summary	3
2.	Statement of Estimated Financial Position	4
3.	Statement of Estimated Comprehensive Income	5

## 1. EXECUTIVE SUMMARY

Section 205(1) of the *Local Government Regulation 2012* requires the Chief Executive Officer to present a Statement of Estimated Financial Position to the annual budget meeting.

This Statement of Estimated Financial Position states the financial operations and financial position of Council for the 2020-2021 financial year in accordance with section 205(2) of the *Local Government Regulation 2012*.

The estimated financial position and operational results were determined with reference to the actual financial results for the year to date up to 30 April 2021, as well as the revised budget movements for the months of May to June 2021. The variance included in this report represents the difference between the annual revised budget and the forecasted position and results for the end of the year.

The following are key items to note:

- \* the 2020-2021 original budget was developed and adopted prior to the finalisation of the 2019-2020 financial statements resulting in significant movements between the original and revised annual budgets for the 2020-2021 financial year
- \* the estimated financial position and operating results do not include all accruals or deferrals and other adjustments that would ordinarily be considered as part of the end of year processes
- \* results of the asset indexation being undertaken in the 2020-2021 financial year are not reflected in these statements.

### Forecast Financial Position

Line Item	Comment
Short-term investment - CBA	In October 2020 \$10M was invested in Commonwealth Bank of Australia (CBA) term deposit.
Non-current assets held for sale	The assets recorded in the non-current assets held for sale disposed during the year.
Other current assets	Movement in actual prepaid salaries and wages and general insurance is the main reason for this variance.
Property, plant and equipment	Capitalised works expenditure is behind budget due to timing of works for a number of projects which are delayed or still in the early stages of being progressed, contributing to the lower than anticipated property, plant and equipment balance.
Investment in other entities	The variance is result of the transfer of property back to Council from Redland Investment Corporation (RIC).
Trade and other payables	Trade and other payables are lower due to end of year accruals not included in the actual balance.
Provisions - current & non-current	Current and non-current provisions include employee long service leave and landfill remediation. End of year journals will be posted to record the EOY adjustments for landfill remediation provision and current and non-current classification of long service leave provision.
Other current liabilities	The reason for the variance is mainly due to rates received in advance and unexpended capital and operating grants.

### Forecast Financial Results (Comprehensive Income)

Line Item	Comment
Fees	Increased activity in the housing market has led to increased search and application fees.
Operating Result	Council's estimated operating result for the year ended 30 June 2021 at the time of meeting before account finalisation, forecasts an operating surplus of \$5.65M. This is mainly due to favourable variance of material and services costs. The operating result will be changed with the EOY accruals and landfill remediation provision adjustment.
Capital Revenue	Capital revenue is below budget due to lower than expected development activity resulting in lower developer cash and non-cash contributions.
Capital Expenses	This variance is due to losses on disposal of assets and is mainly a result of sale of fleet assets.

**Note: As per previous years, finance officers expect movement in the accounts to close out end of year accounting requirements. Therefore the forecasted results will not reflect the final operating or capital performance.**

## 2. STATEMENT OF ESTIMATED FINANCIAL POSITION

### As at 30 June 2021

	Annual Original Budget \$000	Annual Revised Budget \$000	Estimated Forecasted Balance \$000	Estimated Variance to Revised Budget \$000	Estimated Variance to Revised Budget %
<b>CURRENT ASSETS</b>					
Cash and cash equivalents	169,264	167,495	163,964	(3,531)	-2.1%
Short-term investment - CBA	-	-	10,000	10,000	100.0%
Trade and other receivables	45,924	44,200	46,088	1,888	4.3%
Inventories	918	853	756	(96)	-11.3%
Non-current assets held for sale	-	118	-	(118)	100.0%
Other current assets	1,955	2,956	1,810	(1,145)	-38.8%
<b>Total current assets</b>	<b>218,061</b>	<b>215,621</b>	<b>222,618</b>	<b>6,997</b>	<b>3.2%</b>
<b>NON-CURRENT ASSETS</b>					
Investment property	1,091	1,225	1,225	-	0.0%
Property, plant and equipment	2,572,288	2,629,009	2,614,439	(14,570)	-0.6%
Intangible assets	486	1,682	1,678	(4)	-0.3%
Right-of-use assets	5,919	5,876	5,767	(110)	-1.9%
Other financial assets	73	73	73	-	0.0%
Investment in other entities	13,101	13,101	12,657	(444)	-3.4%
<b>Total non-current assets</b>	<b>2,592,958</b>	<b>2,650,965</b>	<b>2,635,839</b>	<b>(15,126)</b>	<b>-0.6%</b>
<b>TOTAL ASSETS</b>	<b>2,811,018</b>	<b>2,866,586</b>	<b>2,858,457</b>	<b>(8,129)</b>	<b>-0.3%</b>
<b>CURRENT LIABILITIES</b>					
Trade and other payables	28,839	41,895	36,375	(5,520)	-13.2%
Borrowings - current	6,361	8,326	8,326	-	0.0%
Lease liability - current	1,302	1,294	1,294	-	0.0%
Provisions - current	10,769	12,188	12,929	741	6.1%
Other current liabilities	-	1,960	2,350	390	19.9%
<b>Total current liabilities</b>	<b>47,271</b>	<b>65,663</b>	<b>61,274</b>	<b>(4,389)</b>	<b>-6.7%</b>
<b>NON-CURRENT LIABILITIES</b>					
Borrowings - non-current	37,900	35,840	35,823	(16)	0.0%
Lease liability - non-current	5,481	5,469	5,522	54	1.0%
Provisions - non-current	15,120	14,162	14,163	1	0.0%
<b>Total non-current liabilities</b>	<b>58,501</b>	<b>55,470</b>	<b>55,508</b>	<b>38</b>	<b>0.1%</b>
<b>TOTAL LIABILITIES</b>	<b>105,772</b>	<b>121,133</b>	<b>116,782</b>	<b>(4,351)</b>	<b>-3.6%</b>
<b>NET COMMUNITY ASSETS</b>	<b>2,705,246</b>	<b>2,745,453</b>	<b>2,741,675</b>	<b>(3,778)</b>	<b>-0.1%</b>
<b>COMMUNITY EQUITY</b>					
Asset revaluation surplus	1,008,120	1,035,840	1,035,840	-	0.0%
Retained surplus	1,580,316	1,605,281	1,606,958	1,677	0.1%
Constrained cash reserves	116,810	104,333	98,877	(5,455)	-5.2%
<b>TOTAL COMMUNITY EQUITY</b>	<b>2,705,246</b>	<b>2,745,453</b>	<b>2,741,675</b>	<b>(3,778)</b>	<b>-0.1%</b>

### 3. STATEMENT OF ESTIMATED COMPREHENSIVE INCOME

For the year ending 30 June 2021

	Annual Original Budget \$000	Annual Revised Budget \$000	Estimated Forecasted Results \$000	Estimated Variance to Revised Budget \$000	Estimated Variance to Revised Budget %
<b>Recurrent revenue</b>					
Rates, levies and charges	265,578	265,578	265,971	393	0.1%
Fees	13,554	13,999	15,248	1,249	8.9%
Grants, subsidies and contributions	14,896	16,603	15,658	(945)	-5.7%
Interest received	2,999	2,899	1,967	(932)	-32.2%
Dividend received	-	-	-	-	0.0%
Other revenue	5,119	5,521	6,043	522	9.5%
<b>Total recurrent revenue</b>	<b>302,146</b>	<b>304,599</b>	<b>304,886</b>	<b>287</b>	<b>0.1%</b>
<b>Recurrent expenses</b>					
Employee benefits	91,988	93,095	92,709	(386)	-0.4%
Material and services	144,311	145,588	139,638	(5,950)	-4.1%
Finance costs	2,382	2,382	2,365	(17)	-0.7%
Depreciation and amortisation	64,938	64,931	64,524	(407)	-0.6%
<b>Total recurrent expenses</b>	<b>303,619</b>	<b>305,996</b>	<b>299,236</b>	<b>(6,760)</b>	<b>-2.2%</b>
<b>OPERATING SURPLUS / (DEFICIT)</b>	<b>(1,473)</b>	<b>(1,397)</b>	<b>5,650</b>	<b>7,047</b>	<b>-50.4.4%</b>
<b>Capital revenue</b>					
Grants, subsidies and contributions	25,922	37,486	27,806	(9,680)	-25.8%
Non-cash contributions	3,480	3,480	3,068	(412)	-11.8%
<b>Total capital revenue</b>	<b>29,402</b>	<b>40,966</b>	<b>30,874</b>	<b>(10,092)</b>	<b>-24.6%</b>
<b>TOTAL INCOME</b>	<b>331,548</b>	<b>345,565</b>	<b>335,760</b>	<b>(9,805)</b>	<b>-2.8%</b>
<b>Capital expenses</b>					
(Gain)/Loss on disposal of non-current assets	289	289	1,020	731	253.1%
<b>Total capital expenses</b>	<b>289</b>	<b>289</b>	<b>1,020</b>	<b>731</b>	<b>252.9%</b>
<b>TOTAL EXPENSES</b>	<b>303,908</b>	<b>306,285</b>	<b>300,256</b>	<b>(6,029)</b>	<b>-2.0%</b>
<b>NET RESULT</b>	<b>27,641</b>	<b>39,280</b>	<b>35,504</b>	<b>(3,776)</b>	<b>-9.6%</b>
<b>Other comprehensive income/(loss)</b>					
Items that will not be reclassified to net result					
Revaluation of property, plant and equipment	-	-	-	-	0.0%
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>27,641</b>	<b>39,280</b>	<b>35,504</b>	<b>(3,776)</b>	<b>-9.6%</b>

**5.2 NATIONAL COMPETITION POLICY REQUIREMENTS FOR SIGNIFICANT AND OTHER BUSINESS ACTIVITIES IN 2021-2022****Objective Reference:** A5401536**Authorising Officer:** Deborah Corbett-Hall, Chief Financial Officer**Responsible Officer:** Deborah Corbett-Hall, Chief Financial Officer**Report Author:** Katie Woodrow, Executive Assistant to the Chief Financial Officer  
Katharine Bremner, Budget and Systems Manager**Attachments:** 1. Register of Business Activities 2021-2022 [↓](#)**PURPOSE**

To present Council's Significant Business Activities and/or business activities prescribed under section 47(7) of the *Local Government Act 2009* (Prescribed Business Activities) for 2021-2022, and to identify activities for which it is proposed that Council decide to apply the Code of Competitive Conduct (CoCC).

**BACKGROUND**

The financial statements containing the estimated costs of the significant and other business activities (as appropriate) will be included in the 2021-2022 Budget Publication for adoption at the Special Budget Meeting on 24 June 2021, in accordance with section 169(3)(i) of the *Local Government Regulation 2012*.

In accordance with section 45 of the *Local Government Act 2009*, Council's 2020-2021 annual financial report will separately include a list of all the business activities that Council conducted during the financial year, identify those business activities that are Significant Business Activities, whether or not the competitive neutrality principle was applied to those activities, if the principle was not applied, the reason why it was not applied and whether there were any new significant business activities (i.e. any that had not been conducted in the preceding financial year).

Schedule 4 of the *Local Government Act 2009* defines a business activity of a local government as meaning "trading in goods and services by the local government".

Section 43(4) of the *Local Government Act 2009* states that a Significant Business Activity is an activity of a local government that:

- a) *is conducted in competition, or potential competition, with the private sector (including off street parking, quarries, sporting facilities, for example); and*
- b) *meets the threshold requirement prescribed under a regulation.*

Sections 19(2) and 19(3) of the *Local Government Regulation 2012* prescribe the following thresholds for a Significant Business Activity:

- (2) *If the business activity is the provision of combined water and sewerage services, the threshold is 10,000 or more premises being connected to a water service as at 30 June of the financial year ending immediately before the current financial year.*

(3) For a business activity of a type other than the activity mentioned in subsection (2), the threshold is expenditure of at least \$9.7M for the financial year ending immediately before the current financial year.

Section 47(7) of the *Local Government Act 2009* states a local government must decide each financial year, by resolution, whether or not to apply the CoCC to a business activity prescribed under a regulation. To the extent the CoCC is decided to not apply to the business activity, the resolution must state the reasons for doing so.

Section 39 of the *Local Government Regulation 2012* says that a business activity is prescribed for a financial year for section 47(7) of the act if the amount of current expenditure for the business activity for the previous financial year is \$340,000 or more.

The amount of current expenditure for a business activity for a financial year is the total of the following amounts spent in conducting the activity for the year:

- a) Operational costs
- b) Administrative and overhead costs
- c) Cost of resources
- d) Depreciation

Section 47(3) of the *Local Government Act 2009* requires that Council apply the CoCC to any business activities of the local government that is a “building certifying activity” (as defined in section 47(4) of the *Local Government Act 2009*) or a “roads activity” (as defined in section 47(5) of the *Local Government Act 2009*).

Separately, section 47(9) of the *Local Government Act 2009* allows Council to decide to apply the CoCC to a business activity even if not otherwise required to do so.

Section 56 of the *Local Government Regulation 2012* requires Council to maintain a register of business activities to which the competitive neutrality principle applies, in accordance with the requirements of section 56(2) of the *Local Government Regulation 2012*.

## ISSUES

In terms of the CoCC, the Business Partnering Unit in Financial Services has reviewed Council’s business activities and it is proposed that City Water (formerly Redland Water) and City Waste (formerly RedWaste) be the only activities subject to that code in the 2021-2022 financial year. These are also the only activities considered to give rise to any material competition with the private sector and Council has elected to apply the CoCC to these businesses under section 47(9) of the *Local Government Act 2009*.

Council does not have any business activities which meet the criteria for a “building certifying activity” or a “roads activity” which would have to have the CoCC applied to them under section 47(3) of the *Local Government Act 2009* as noted above.

Pursuant to section 19(3) of the *Local Government Regulation 2012*, the following activities do not meet the threshold expenditure of at least \$9.7M for the financial year ending immediately before the current financial year. Nonetheless, the subsequent activities have been reviewed in preparing this report and the following is noted:

- Council conducts no “roads activities” as defined in section 47(5) of the *Local Government Act 2009*.
- Fleet activity does not provide any services external to Council.
- Council’s building certification functions are no longer “business activities”, as Council now only carries out its regulatory responsibilities under the *Building Act 1975*.
- Marine services provides very little commercial revenue and does not compete with any commercial businesses in the Redlands Coast.
- Redlands Performing Arts Centre typically operates at a loss which is contrary to standard commercial principles.
- IndigiScapes café is typically not profit making with the café being unique in its focus on natural product, promoting sustainable living and the use of indigenous sources (bush tucker).
- Council’s quarry operations are not a business activity as defined by the regulation.

Business Activity	Classification	Comments
City Water (formerly Redland Water)	Significant business activity that is commercialised	No change from 2020-2021
City Waste (formerly RedWaste)	Significant business activity that is commercialised	No change from 2020-2021

## STRATEGIC IMPLICATIONS

The annual review of Council’s business activities is for Redland City Council as a Local Government. Council’s wholly owned subsidiary Redland Investment Corporation Pty Ltd reviews its business model separately to Council.

Council has in place a number of policies and administrative directives to provide a framework to ensure long-term financial and infrastructure sustainability for the community. These include Application of Dividends and Tax Equivalent Payments, Capital Works Prioritisation, Revenue, Debt, Investment, Asset and Service Management, Procurement and Constrained Cash Reserves.

## Legislative Requirements

Section 47(7) of the *Local Government Act 2009* states a local government must decide each financial year, by resolution, whether or not to apply the CoCC to a business activity prescribed under a regulation. If Council resolves not to apply the CoCC to a business activity, section 47(8) of the *Local Government Regulation 2012* requires that the resolution must state the reasons for not doing so.

In light of the statutory threshold requirements for Council’s significant or prescribed business activities, this report contains a proposal for the 2021-2022 financial year that will be reviewed again on the completion of the 2020-2021 end of year financial statements.

## Risk Management

Risks and opportunities for business activities are discussed as part of both the annual review of the Long-Term Financial Strategy and also the annual budget workshops.

## Financial

There are no financial implications impacting Council as a result of this report.

**People**

Nil impact expected as the purpose of this document is to identify activities that may be Significant or Prescribed Business Activities for the 2021-2022 financial year, including for the purpose of Council deciding whether or not to apply the CoCC to these business activities in accordance with the legislative requirements.

**Environmental**

Nil impact expected as the purpose of this document is to identify Council's business activities for the 2021-2022 financial year and determine whether to apply the CoCC to these business activities in accordance with the legislative requirements.

**Social**

Nil impact expected as the purpose of this document is to identify Council's business activities for the 2021-2022 financial year and determine whether to apply the CoCC to these business activities in accordance with the legislative requirements.

**Human Rights**

Nil impact expected as the purpose of this document is to identify Council's business activities for the 2021-2022 financial year and determine whether to apply the CoCC to these business activities in accordance with the legislative requirements.

**Alignment with Council's Policy and Plans**

This report aligns with Council's new Corporate Plan that comes into effect 1 July 2021: *Our Future Redlands – A Corporate Plan to 2026 and Beyond*. In particular, this report and attachment underpins objective 7.4 Demonstrate good governance through transparent, accountable processes and sustainable practices and asset management.

**CONSULTATION**

Consulted	Consultation Date	Comments/Actions
Finance Officers	May 2021	Review of legislation and thresholds
General Counsel Group	May 2021	Report reviewed for compliance with legislation

**OPTIONS**

That Council resolves as follows:

1. To note that for 2021-2022 City Water and City Waste are expected to be significant business activities as defined in section 43(4) of the *Local Government Act 2009*, and business activities prescribed for the purposes of section 47(7) of the *Local Government Act 2009*.
2. Accordingly, note that it is proposed, subject to review of the 2020-2021 end of year financial statements, that pursuant to section 47(7) of the *Local Government Act 2009*, the Code of Competitive Conduct be applied to City Water and City Waste.
3. To note that there are no other business activities of Council that are expected to be significant business activities as defined in section 43(4) of the *Local Government Act 2009*, and business activities prescribed for the purposes of section 47(7) of the *Local Government Act 2009*.

**Option Two**

That Council resolves to request further information.

**COUNCIL RESOLUTION 2021/34**

Moved by: Cr Julie Talty

Seconded by: Cr Paul Bishop

That Council resolves as follows:

1. To note that for 2021-2022 City Water and City Waste are expected to be significant business activities as defined in section 43(4) of the *Local Government Act 2009*, and business activities prescribed for the purposes of section 47(7) of the *Local Government Act 2009*.
2. Accordingly, note that it is proposed, subject to review of the 2020-2021 end of year financial statements, that pursuant to section 47(7) of the *Local Government Act 2009*, the Code of Competitive Conduct be applied to City Water and City Waste.
3. To note that there are no other business activities of Council that are expected to be significant business activities as defined in section 43(4) of the *Local Government Act 2009*, and business activities prescribed for the purposes of section 47(7) of the *Local Government Act 2009*

**CARRIED 11/0**

Crs Karen Williams, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Mark Edwards, Julie Talty, Rowanne McKenzie, Tracey Huges, Adelia Berridge and Paul Bishop voted FOR the motion.

### REDLAND CITY COUNCIL - REGISTER OF BUSINESS ACTIVITIES TO WHICH THE COMPETITIVE NEUTRALITY PRINCIPLE APPLIES

Section 56 of the *Local Government Regulation 2012*, requires Council to hold a register of business activities:

**“Section 56 Register**

(1) A local government must establish a register of business activities to which the competitive neutrality principle applies.

(2) The register must state the following—

- a) business activities to which the local government has applied the competitive neutrality principle, and the date from which the competitive neutrality principle applied to each business activity;
- b) business activities to which the code of competitive conduct applies, and the date from which the code applied to each business activity;
- c) a list of-
  - (i) current investigation notices for competitive neutrality complaints; and
  - (ii) the business activities to which the complaints relate; and
  - (iii) the local government’s responses to the QPC’s (Queensland Productivity Commission’s) recommendations on the complaints.”

Business Activity	Business Activity	Competitive Neutrality Commenced	Code of Competitive Conduct Commenced	QPC as a Referee	Investigation Notices for Complaints	Decision on Referees Recommendations
City Water	Significant	1 July 1998	1 July 1998	Nil	Nil	
City Waste	Significant	1 July 1998	1 July 1998	Nil	Nil	

**5.3 DEBT POLICY 2021-2022****Objective Reference:** A5401546**Authorising Officer:** Deborah Corbett-Hall, Chief Financial Officer**Responsible Officer:** Deborah Corbett-Hall, Chief Financial Officer**Report Author:** Katie Woodrow, Executive Assistant to the Chief Financial Officer  
Katharine Bremner, Budget and Systems Manager**Attachments:** 1. FIN-009-P Debt Policy [↓](#)**PURPOSE**

To adopt a Debt Policy for the 2021-2022 financial year in accordance with section 192 of the *Local Government Regulation 2012*.

The attached policy outlines the strategic intent of Council with respect to borrowings for the 2021-2022 financial year and an indication of new borrowings.

**BACKGROUND**

Council has conducted an annual review of its Long-Term Financial Strategy (Financial Strategy). The annual financial management policies are finalised in concert with the Financial Strategy and the budget development process. The proposed debt policy and proposed borrowings were most recently discussed with Councillors at a budget workshop on 11 May 2021.

**ISSUES**

The attached policy reflects supported outcomes from the 2021-2022 budget development workshops. Council reviews its long-term borrowings with respect to new loans at least twice a year, during the development of the annual financial strategy and also during the annual budget development process.

Proposed borrowings are indicative only and the long-term debt schedule is subject to change as per previous years.

**STRATEGIC IMPLICATIONS****Legislative Requirements**

Section 192 of the *Local Government Regulation 2012* requires a local government to prepare and adopt a debt policy for a financial year.

The Debt Policy also forms part of Council's financial management system alongside other key financial policies, in particular Revenue and Investment.

**Risk Management**

Council ensures its borrowings are financially sustainable and debt is reviewed on a monthly basis. Council officers work closely with Queensland Treasury Corporation to ensure financial sustainability and only propose to borrow monies when the funds are required in addition to surplus cash holdings and the interest and repayment amounts are affordable over the life of the loan.

## Financial

The financial implications contained within the attached policy have been discussed as part of the budget development process and the Key Performance Indicators (KPIs) contained within Council's Financial Strategy demonstrate that the forecast indicative borrowings are financially sustainable.

## People

Nil impact is expected as the purpose of the report is to present a debt policy in accordance with section 192 of the *Local Government Regulation 2012*.

## Environmental

Nil impact is expected as the purpose of the report is to present a debt policy in accordance with section 192 of the *Local Government Regulation 2012*.

## Social

Nil impact is expected as the purpose of the report is to present a debt policy in accordance with section 192 of the *Local Government Regulation 2012*.

## Human Rights

Nil impact is expected as the purpose of the report is to present a debt policy in accordance with section 192 of the *Local Government Regulation 2012*.

## Alignment with Council's Policy and Plans

This report and the attached document aligns with Council's new Corporate Plan that comes into effect 1 July 2021: *Our Future Redlands – A Corporate Plan to 2026 and Beyond*. In particular, the attachment underpins objective 7.4 Demonstrate good governance through transparent, accountable processes and sustainable practises and asset management.

## CONSULTATION

Consulted	Consultation Date	Comments/Actions
Finance Officers, Executive Leadership Team, Councillors	20 April 2021	2021-22 Budget Workshop - Policy document reviewed for 2021-22
Finance Officers, Executive Leadership Team, Councillors	11 May 2021	2021-22 Budget Workshop – Proposed borrowings for 2021-22 presented for consideration
General Counsel Group	June 2021	Review of report and policy for compliance with legislation

## OPTIONS

### Option One

That Council resolves, for the purposes of section 192(1) of the *Local Government Regulation 2012*, to adopt the attached Debt Policy for 2021-2022.

### Option Two

That Council resolves to amend the attached Debt Policy for 2021-2022 prior to its adoption.

**COUNCIL RESOLUTION 2021/35**

Moved by: Cr Peter Mitchell

Seconded by: Cr Rowanne McKenzie

That Council resolves, for the purposes of section 192(1) of the *Local Government Regulation 2012*, to adopt the attached Debt Policy for 2021-2022.

**CARRIED 11/0**

Crs Karen Williams, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Mark Edwards, Julie Talty, Rowanne McKenzie, Tracey Huges, Adelia Berridge and Paul Bishop voted FOR the motion.



## Debt Policy

Policy Identifier: FIN-009-P  
Approved by: Special Budget Meeting  
Date of Approval:  
Effective Date:  
Review Date:  
Version: 22

### Head of Power

#### *Local Government Act 2009 (Act)*

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

#### *Local Government Regulation 2012*

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

### Policy Objective

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

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

### Policy Statement

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

- Only using long-term borrowings (between 2 and 20 years) to finance capital works that will provide services now and into the future. No long-term borrowings will be used to finance recurrent expenditure and the operational activities of the Council.
- Utilising its existing constrained cash reserves when seeking funding for capital works. The use of any existing cash reserves will be subject to the purpose of the reserve in addition to maintaining all relevant financial ratios and measures of sustainability within adopted Financial Strategy targets.
- Undertaking long-term borrowings for capital works only if the interest and debt principal repayments can be serviced and relevant financial ratios and measures are maintained within approved Financial Strategy targets.



## Debt Policy

- 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

## Definitions

Nil

## Associated Documents

Financial Strategy 2021-2031  
Strategic Asset Management Plan

## Document Control

Only Council can approve amendments to this document by resolution of a Council Meeting, with the exception of administrative amendments which can be approved by the relevant ELT member. Refer to *Policy Instrument Development Manual* for an explanation on administrative amendments ([A4063988](#)).

Any requests to change the content of this document must be forwarded to relevant Service Manager(s).

Approved documents must be submitted to the Corporate Meetings and Registers Team for registration.

## Version Control

Version number	Date	Key Changes
17	May 2017	<ul style="list-style-type: none"> <li>• Updated for Budget 2017-18 process</li> <li>• Item 7 changed from previously only considering new loans where cash balances were insufficient</li> <li>• Added in proposed debt schedule</li> </ul>
18	March 2018	<ul style="list-style-type: none"> <li>• Updated for 2018-19 process</li> <li>• Added in Policy Scope to clarify RIC is a separate legal entity</li> <li>• Clarified Head of Power to show requirements of the <i>Local Government</i></li> </ul>

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Department: Organisational Services

Group: Financial Services

Page 2 of 5



## Debt Policy

Version number	Date	Key Changes
		<i>Act 2009</i> <ul style="list-style-type: none"><li>• Policy Objective amended to confirm policy objectives and compliance with <i>Local Government Regulation 2012</i></li></ul>
19	May 2019	<ul style="list-style-type: none"><li>• Updated for the 2019-20 Budget process</li><li>• Inclusion of Document Control Section</li></ul>
20	June 2020	<ul style="list-style-type: none"><li>• Administrative updates resulting from policy framework review</li></ul>
21	June 2020	<ul style="list-style-type: none"><li>• Updated for the 2020-21 Budget process</li></ul>
22	June 2021	<ul style="list-style-type: none"><li>• Updated for the 2021-22 Budget process</li><li>• Inclusion of tables with New and Existing Loans</li></ul>



## Debt Policy

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

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

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

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

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Department: Organisational Services

Group: Financial Services

Page 4 of 5



## Debt Policy

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

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

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

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

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Department: Organisational Services

Group: Financial Services

Page 5 of 5

**5.4 CATEGORISATION OF LAND FOR DIFFERENTIAL RATING 2021-2022****Objective Reference:** A5401565**Authorising Officer:** Deborah Corbett-Hall, Chief Financial Officer**Responsible Officer:** Deborah Corbett-Hall, Chief Financial Officer**Report Author:** Katharine Bremner, Budget and Systems Manager  
Noela Barton, Service Manager Financial Operations**Attachments:**  
1. Raby Bay Canal Estate Map [↓](#)  
2. Aquatic Paradise Canal Estate Map [↓](#)**PURPOSE**

The purpose of this report is to submit to Council for adoption the differential rating categories for 2021-2022.

**BACKGROUND**

Section 81(1) of the *Local Government Regulation 2012* (Regulation) says that, before a local government levies differential general rates, it must decide the different categories of rateable land in the local government area. Section 81(2) of the Regulation says that the local government must, by resolution, make the decision at the local government's budget meeting.

**ISSUES**

Council annually reviews the differential rating categories and determines, in accordance with the objectives and principles outlined in the Revenue Policy and the Long-Term Financial Strategy, the differential rating categories that will be adopted for the following financial year.

The differential rating categories for the 2021-2022 financial year have been determined in the course of budget deliberations about Council objectives, the Revenue Policy and the Long-Term Financial Strategy.

In adopting the rating categories for the 2021-2022 financial year, it is recommended Council:

1. Retains the existing 28 rating categories.
2. Continues a principle based differential general rate model whereby the rate in the dollar for all rating categories, excluding rating category 1a, is determined by a multiplier applied against the rate in the dollar for residential owner occupied rating category 1a. This methodology maintains consistency across financial years.

The multipliers for 2021-2022 are:

Rating Category	Multiplier (to 3 decimal places)
1a	1.000
1b	0.800
1d	1.770
1e	1.416
1f	1.000
1g	0.834
2a	1.209

Rating Category	Multiplier (to 3 decimal places)
2b	1.028
2d	2.141
2e	1.820
2f	1.209
2g	1.071
4a	1.341
4b	2.373
4c	1.417
6a	1.700
6b	3.010
6c	1.771
8	4.105
10	2.200
11a	2.400
11b	5.105
11c	2.883
16	2.200
16a	2.300
16b	2.400
17	1.700
19	1.900

3. Continues to take into account whether residential land is a principal place of residence for the owner.

## STRATEGIC IMPLICATIONS

### Legislative Requirements

Section 81(1) of the Regulation says that, before a local government levies differential general rates, it must decide the different categories of rateable land in its local government area.

Section 81(2) of the Regulation says that the local government must, by resolution, make the decision at the local government's budget meeting.

Section 81(3) of the Regulation says that the resolution must state the rating categories of rateable land and the description of each category.

### Risk Management

The recommendations contained in this report have been reviewed for compliance with the applicable legislation by external legal advisors.

### Financial

This determination of rating categories provides the platform for the making and levying of differential general rates for the financial year.

### People

Nil impact expected as the purpose of this report is to submit to Council for adoption the differential rating categories for 2021-2022.

**Environmental**

Nil impact expected as the purpose of this report is to submit to Council for adoption the differential rating categories for 2021-2022.

**Social**

Nil impact expected as the purpose of this report is to submit to Council for adoption the differential rating categories for 2021-2022.

**Human Rights**

Nil impact expected as the purpose of this report is to submit to Council for adoption the differential rating categories for 2021-2022.

**Alignment with Council's Policy and Plans**

This report and the attached document aligns with Council's new Corporate Plan that comes into effect 1 July 2021: *Our Future Redlands – A Corporate Plan to 2026 and Beyond*. In particular, the attachment underpins objective 7.4 Demonstrate good governance through transparent, accountable processes and sustainable practises and asset management.

**CONSULTATION**

Consulted	Consultation Date	Comments/Actions
Finance Officers, Executive Leadership Team, Councillors	13 October 2020	Financial Strategy Workshop to review 2020-2021 General Rate Parameters
Finance Officers, Executive Leadership Team, Councillors	20 April 2021	2021-2022 Budget Workshop review rating categories
Finance Officers, Executive Leadership Team, Councillors	27 April 2021	2021-2022 Budget Workshop to consider rate modelling
Finance Officers, Executive Leadership Team, Councillors	4 May 2021	2021-2022 Budget Workshop to consider rate modelling
Finance Officers, Executive Leadership Team, Councillors	11 May 2021	2021-2022 Budget Workshop to consider rate modelling
General Counsel Group	May 2021	Report and attachments reviewed for compliance with legislation

**OPTIONS****Option One**

That Council resolves that pursuant to sections 81(1) and (2) of the *Local Government Regulation 2012*, the categories in to which rateable land is categorised be those set out below in the Officer's recommendation.

**Option Two**

That Council resolves to request further information through a workshop on the Differential General Rating Categories, noting that this would delay adoption of the 2021-2022 annual budget.

**COUNCIL RESOLUTION 2021/36**

Moved by: Cr Julie Talty

Seconded by: Cr Wendy Boglary

That Council resolves that pursuant to sections 81(1) and (2) of the *Local Government Regulation 2012*, the categories in to which rateable land is categorised be those set out below.

Rating Category	Rating Category Description
1a	Includes all rateable land that: 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is the registered owner's principal place of residence; 3) has a value less than or equal to \$410,000; and 4) is NOT categorised in rating category 1d or 1f.
1b	Includes all rateable land that: 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is the registered owner's principal place of residence; 3) has a value greater than \$410,000; and 4) is NOT categorised in rating category 1e or 1g.
1d	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Attachment 1 – Raby Bay Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is the registered owner's principal place of residence; and 4) has a value less than or equal to \$410,000.
1e	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Attachment 1 – Raby Bay Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is the registered owner's principal place of residence; and 4) has a value greater than \$410,000.
1f	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Attachment 2 – Aquatic Paradise Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is the registered owner's principal place of residence; and 4) has a value less than or equal to \$410,000.
1g	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Attachment 2 – Aquatic Paradise Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is the registered owner's principal place of residence; and 4) has a value greater than \$410,000.

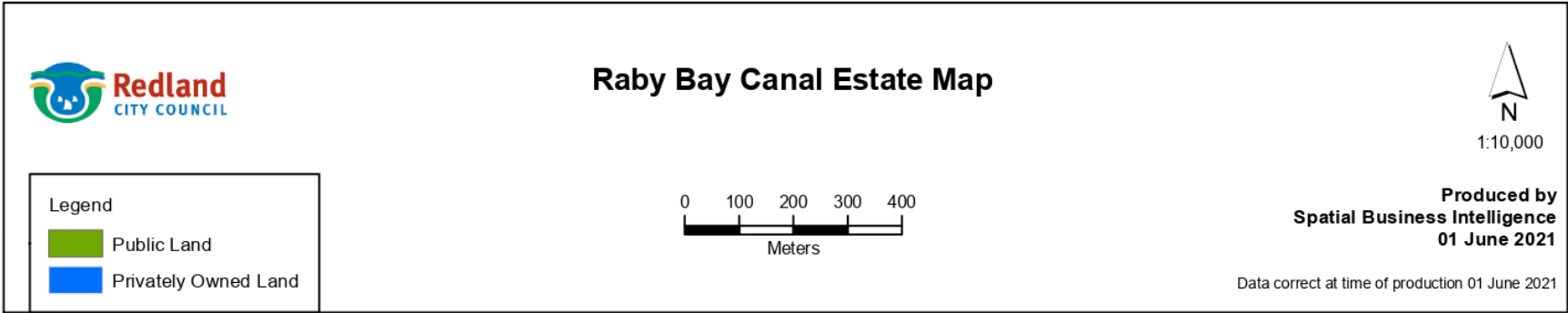
2a	Includes all rateable land that: 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; 3) has a value less than or equal to \$410,000; and 4) is NOT categorised in rating category 2d or 2f.
2b	Includes all rateable land that: 1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 2) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; 3) has a value greater than \$410,000; and 4) is NOT categorised in rating category 2e or 2g.
2d	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Attachment 1– Raby Bay Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; and 4) has a value less than or equal to \$410,000.
2e	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Attachment 1– Raby Bay Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; and 4) has a value greater than \$410,000.
2f	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Attachment 2– Aquatic Paradise Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; and 4) has a value less than or equal to \$410,000.
2g	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Attachment 2 – Aquatic Paradise Canal Estate Map; 2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; 3) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; and 4) has a value greater than \$410,000.
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.
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 Attachment 1– Raby Bay Canal Estate Map.
4c	Includes all vacant rateable land, other than that categorised in rating category 10, 11a, 11b or 11c that adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Attachment 2 – Aquatic Paradise Canal Estate Map.

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.
6b	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Raby Bay and shown on Attachment 1 – 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.
6c	Includes all rateable land that: 1) adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise and shown on Attachment 2 – 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.
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.
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.
11a	Includes subdivided land that is not yet developed in accordance with sections 49 and 50 of the Land Valuation Act 2010, other than that categorised in rating category 11b or 11c.
11b	Includes subdivided land that adjoins a canal revetment wall in the estate commonly referred to as Raby Bay, and shown on Attachment 1 – Raby Bay Canal Estate Map that is not yet developed in accordance with sections 49 and 50 of the Land Valuation Act 2010.
11c	Includes subdivided land that adjoins a canal revetment wall in the estate commonly referred to as Aquatic Paradise, and shown on Attachment 2 – Aquatic Paradise Canal Estate Map, that is not yet developed in accordance with sections 49 and 50 of the Land Valuation Act 2010.
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.
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.
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.
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.
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.

**CARRIED 11/0**

Crs Karen Williams, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Mark Edwards, Julie Talty, Rowanne McKenzie, Tracey Huges, Adelia Berridge and Paul Bishop voted FOR the motion.





**5.5 ENVIRONMENT AND COASTAL MANAGEMENT SEPARATE CHARGE 2021-2022****Objective Reference:** A5401601**Authorising Officer:** Deborah Corbett-Hall, Chief Financial Officer**Responsible Officer:** Deborah Corbett-Hall, Chief Financial Officer**Report Author:** Katie Woodrow, Executive Assistant to the Chief Financial Officer  
Katharine Bremner, Budget and Systems Manager**Attachments:** Nil**PURPOSE**

To submit to Council for adoption the Environment and Coastal Management Separate Charge for the 2021-2022 financial year.

**BACKGROUND**

In accordance with section 94 of the *Local Government Act 2009*, Council may levy a separate charge as defined in section 92(5). Council has determined 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. This includes koala habitat, bushland, green space, waterways, catchments, air and coastal ecosystems, foreshore maintenance activities as well as enacting the recommendations of the Shoreline Erosion Management Plans and Coastal Hazard Adaptation Strategy to manage and protect significant community assets and values that cannot always be effectively protected through Council's regulatory powers or management powers. The charge is applied on a 'per lot' basis and is subject to Council's Farming Concession.

In prior years, revenue raised through the Environment Separate Charge funded a range of environmental management related projects. For the 2021-2022 financial year, Council has determined to expand the scope of the Separate Charge to incorporate foreshore maintenance and coastal management programs, actions and initiatives.

**ISSUES**

The Environment and Coastal Management Separate Charge will be \$148.92 per annum charged on a per lot basis in 2021-2022. The charge will fund operational and capital projects that include but not limited to activities such as:

- Bushland and fire management
- Foreshore and catchment rehabilitation and maintenance
- Aquatic weed control
- Track and trail maintenance and repairs
- Koala habitat restoration
- Environmental education
- Enacting recommendations of the Shoreline Erosion Management Plans and Coastal Hazard Adaptation Strategy

- Koala conservation program
- Redlands Coast Bay and Creeks Plan
- Climate change (e.g. Coastal Hazard Adaptation Strategy)
- Redlands Coast Biosecurity Plan

## STRATEGIC IMPLICATIONS

### Legislative Requirements

Section 92(5) of the *Local Government Act 2009* states separate rates and charges are for any other service, facility or activity that is not subject to another type of rate or charge.

Section 94(1)(b)(iii) of the *Local Government Act 2009* provides that a local government may levy separate rates and charges.

Section 94(2) of the *Local Government Act 2009* says a local government must decide, by resolution at the local government's budget meeting for a financial year, what rates and charges are to be levied for that financial year.

Section 103(3) of the *Local Government Regulation 2012* declares that a local government may levy separate rates or charges for a service, facility or activity, whether or not the service, facility or activity is supplied by the local government.

### Risk Management

Council reviews the planned revenue and expenditure on an annual basis in order to best align value for money against Council's strategic direction and the community's needs and values and supporting Council's 2041 Vision of a naturally wonderful lifestyle, connected communities and embracing opportunities.

### Financial

The financial implication for the financial year 2021-2022 is revenue in the order of \$10.8M.

### People

Nil impact expected as the purpose of the report is to submit to Council for adopting the Environment and Coastal Management Separate Charge for 2021-2022.

### Environmental

Nil impact expected as the purpose of the report is to submit to Council for adopting the Environment and Coastal Management Separate Charge for 2021-2022.

### Social

Nil impact expected as the purpose of the report is to submit to Council for adopting the Environment and Coastal Management Separate Charge for 2021-2022.

### Human Rights

Nil impact expected as the purpose of the report is to submit to Council for adopting the Environment and Coastal Management Separate Charge for 2021-2022.

**Alignment with Council's Policy and Plans**

This report aligns with Council's new Corporate Plan that comes into effect 1 July 2021: *Our Future Redlands – A Corporate Plan to 2026 and Beyond*. In particular, this report underpins Corporate Plan goal 4 - Natural Environment: Our environment enhances our identity, lifestyle, wellbeing, economy and cultural values. Opportunities to be immersed in our naturally wonderful environment are harnessed, and drive our commitment to protect and enhance our natural assets.

**CONSULTATION**

Consulted	Consultation Date	Comments/Actions
Finance Officers, Officers from Environment and Regulation and City Operations Groups, Executive Leadership Team, Councillors	27 April 2021 4 May 2021	Options and works programs for 2021-2022 reviewed
General Counsel Group	June 2021	Report reviewed for compliance with legislation

**OPTIONS****Option One**

That Council resolves that pursuant to section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, to make and levy a separate charge (to be known as the "Environment and Coastal Management Separate Charge"), in the sum of \$148.92 per annum, to be levied equally on all rateable land in the local government area, on a per lot basis, for the purposes of funding operational and capital projects to manage, maintain and enhance our natural assets and ecosystems including wildlife protection, vegetation management, fire hazard reduction and marine and waterway health and values, along with proactively managing climate change and extreme weather impacts on our coastline through adaptive strategy and planning.

**Option Two**

That Council resolves to request further information.

**COUNCIL RESOLUTION 2021/37**

Moved by: Cr Rowanne McKenzie

Seconded by: Cr Wendy Boglary

That Council resolves that pursuant to section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, to make and levy a separate charge (to be known as the “Environment and Coastal Management Separate Charge”), in the sum of \$148.92 per annum, to be levied equally on all rateable land in the local government area, on a per lot basis, for the purposes of funding operational and capital projects to manage, maintain and enhance our natural assets and ecosystems including wildlife protection, vegetation management, fire hazard reduction and marine and waterway health and values, along with proactively managing climate change and extreme weather impacts on our coastline through adaptive strategy and planning.

**CARRIED 11/0**

Crs Karen Williams, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Mark Edwards, Julie Talty, Rowanne McKenzie, Tracey Huges, Adelia Berridge and Paul Bishop voted FOR the motion.

**5.6 LANDFILL REMEDIATION SEPARATE CHARGE 2021-2022****Objective Reference:** A5401661**Authorising Officer:** Deborah Corbett-Hall, Chief Financial Officer**Responsible Officer:** Deborah Corbett-Hall, Chief Financial Officer**Report Author:** Katie Woodrow, Executive Assistant to the Chief Financial Officer  
Katharine Bremner, Budget and Systems Manager**Attachments:** Nil**PURPOSE**

To submit to Council for adoption the Landfill Remediation Separate Charge for the 2021-2022 financial year.

**BACKGROUND**

In accordance with section 94 of the *Local Government Act 2009*, Council may levy a separate charge as defined at section 92(5). Council has determined the community in general will benefit from the activity of Council's monitoring and remediating closed landfills and incidental activities. The charge is applied on a 'per lot' basis and is subject to Council's Farming Concession.

Management and expenditure of the charge is determined by policy WST-002-P Landfill Remediation Separate Charge.

**ISSUES**

The Landfill Remediation Separate Charge will be \$47.88 per annum and charged on a per lot basis in 2021-2022. The charge will fund operational projects relating to the monitoring and remediation of closed landfills, including activities such as:

- Remediation South Street Sanitary
- North Stradbroke Site Remediation
- Remediation Redland Bay
- Russell Island Waste Transfer Closed Landfill Management
- Giles Road Hardfill Remediation
- Judy Holt Northern Landfill Batters
- Landfill Survey and Surface Remediation
- Landfill Monitoring Sharks Football Park, Victoria Point
- Duncan Road Closed Landfill Western Batter Remediation Works
- Judy Holt Park – Testing, Leachate and Minor Works
- Duncan Road Baseball Fields
- John Fredericks Park – Testing and Minor Works
- Closed Landfill Administration
- Landfill Remediation - Minor Works
- Landfill Site Investigations Program

**STRATEGIC IMPLICATIONS****Legislative Requirements**

Section 92(5) of the *Local Government Act 2009* states separate rates and charges are for any other service, facility or activity that is not subject to another type of rate or charge.

Section 94(1)(b)(iii) of the *Local Government Act 2009* provides that a local government may levy separate rates and charges.

Section 94(2) of the *Local Government Act 2009* says a local government must decide, by resolution at the local government's budget meeting for a financial year, what rates and charges are to be levied for that financial year.

Section 103(3) of the *Local Government Regulation 2012* declares that a local government may levy separate rates or charges for a service, facility or activity, whether or not the service, facility or activity is supplied by the local government.

**Risk Management**

Council monitors the closed landfill remediation program regularly and also provides for the liability in the Statement of Financial Position.

**Financial**

The financial implication for the financial year 2021-2022 is revenue in the order of \$3.5M. The net impact of the ten year landfill remediation program and contrast against its separate charge revenue is nil over the long-term financial forecast.

**People**

Nil impact expected as the purpose of the report is to submit to Council for adopting the Landfill Remediation Separate Charge for 2021-2022.

**Environmental**

Nil impact expected as the purpose of the report is to submit to Council for adopting the Landfill Remediation Separate Charge for 2021-2022.

**Social**

Nil impact expected as the purpose of the report is to submit to Council for adopting the Landfill Remediation Separate Charge for 2021-2022.

**Human Rights**

Nil impact expected as the purpose of the report is to submit to Council for adopting the Landfill Remediation Separate Charge for 2021-2022.

**Alignment with Council's Policy and Plans**

This report aligns with Council's new Corporate Plan that comes into effect 1 July 2021: *Our Future Redlands – A Corporate Plan to 2026 and Beyond*. In particular, this report underpins Corporate Plan goal 4 – Natural Environment: Our environment enhances our identity, lifestyle, wellbeing, economy and cultural values. Opportunities to be immersed in our naturally wonderful environment are harnessed, and drive our commitment to protect and enhance our natural assets.

**CONSULTATION**

Consulted	Consultation Date	Comments/Actions
Senior Waste Planner & Service Manager Waste Infrastructure Asset Management	March 2021	Provision of landfill remediation program for 2021-2022 on which to base a separate charge
Finance Officers, Principal Waste Planner, Executive Leadership Team, Councillors	4 May 2021	2021-2022 Budget workshop to review different scenarios
General Counsel Group	June 2021	Review of report for compliance with legislation

**OPTIONS****Option One**

That Council resolves that pursuant to section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, to make and levy a separate charge (to be known as the “Landfill Remediation Separate Charge”), in the sum of \$47.88 per annum, to be levied equally on all rateable land in the local government area, on a per lot basis, for the purposes of funding operational projects relating to the monitoring and remediation of closed landfills.

**Option Two**

That Council resolves to request further information.

**COUNCIL RESOLUTION 2021/38**

Moved by: Cr Tracey Huges

Seconded by: Cr Paul Bishop

That Council resolves that pursuant to section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, to make and levy a separate charge (to be known as the “Landfill Remediation Separate Charge”), in the sum of \$47.88 per annum, to be levied equally on all rateable land in the local government area, on a per lot basis, for the purposes of funding operational projects relating to the monitoring and remediation of closed landfills.

**CARRIED 11/0**

Crs Karen Williams, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Mark Edwards, Julie Talty, Rowanne McKenzie, Tracey Huges, Adelia Berridge and Paul Bishop voted FOR the motion.

**5.7 REDLAND CITY SES ADMINISTRATION SEPARATE CHARGE 2021-2022****Objective Reference:** A5401687**Authorising Officer:** Deborah Corbett-Hall, Chief Financial Officer**Responsible Officer:** Deborah Corbett-Hall, Chief Financial Officer**Report Author:** Katie Woodrow, Executive Assistant to the Chief Financial Officer  
Katharine Bremner, Budget and Systems Manager**Attachments:** Nil**PURPOSE**

To submit to Council for adoption the Redland City SES Administration Separate Charge for the 2021-2022 financial year.

**BACKGROUND**

Under section 4A(c) of the *Disaster Management Act 2003*, local governments should primarily be responsible for managing disaster events in their local government areas. On 14 July 2016, and in each subsequent financial year, Council has levied the Redland City SES Administration Separate Charge, determining that the community in general will benefit from:

- 1) Improved governance and proactive management of the SES resources through a full-time employee to undertake the function of an SES Local Controller and Community Resilience Officer.
- 2) Visibility of the costs associated with the operational funding of the Redland SES.

**ISSUES****Disaster Management**

Events across Queensland in recent years have highlighted the importance of a quick and well-resourced response from volunteer emergency services. Redland SES has demonstrated its ongoing capacity to provide services across Redland City in responding to a variety of emergency incidents.

The response of the Redland SES is not restricted geographically, with the benefit of its services being applied throughout the entire city.

**SES Local Controller**

The appointment and functions of a SES local controller are set out in sections 134 and 135 of the *Fire and Emergency Services Act 1990*. In brief, a local controller is a member of an SES unit and is nominated by the local government for the area and is appointed by the Commissioner of the Queensland Fire and Emergency Services. The function of a local controller is to maintain the operational effectiveness of a SES unit by ensuring:

- The unit's members have the necessary skills to competently perform their roles within the unit.
- The unit's equipment is maintained in an appropriate condition.

- The unit performs its functions and other activities in a way that is consistent with departmental or local government policies about the performance of the functions and activities.

The revenue raised from the Redland City SES Administration Separate Charge will fund the ongoing costs of maintaining the Redland SES to an appropriate level of operational readiness, covering the Local Controller's salary and administration costs, along with the purchase and maintenance of critical equipment.

In 2021-2022 the Redland City SES Administration Separate Charge is set at \$7.28 per annum and is charged on a per rateable property basis.

## STRATEGIC IMPLICATIONS

### Legislative Requirements

Section 92(5) of the *Local Government Act 2009* states separate rates and charges are for any other service, facility or activity that is not subject to another type of rate or charge.

Section 94(1)(b)(iii) of the *Local Government Act 2009* provides that a local government may levy separate rates and charges.

Section 94(2) of the *Local Government Act 2009* says a local government must decide, by resolution at the local government's budget meeting for a financial year, what rates and charges are to be levied for that financial year.

Section 103(3) of the *Local Government Regulation 2012* declares that a local government may levy separate rates or charges for a service, facility or activity, whether or not the service, facility or activity is supplied by the local government.

Section 4 of the *Disaster Management Act 2003* states that the Act's objects are to be achieved primarily by making provision about the following:

- a) establishing disaster management groups for the State, disaster districts and local government areas;*
- b) preparing disaster management plans and guidelines;*
- c) ensuring communities receive appropriate information about preparing for, responding to and recovering from a disaster;*
- d) declaring a disaster situation;*
- e) establishing the Office of the Inspector-General of Emergency Management.*

Section 4A(c) of the *Disaster Management Act 2003* states that local governments should primarily be responsible for managing events in their local government area.

Section 80(1) of the *Disaster Management Act 2003* sets out the functions of local government under the Act as follows:

- a) to ensure it has a disaster response capability (which means the ability to provide equipment and a suitable number of persons using the resources of the local government to effectively deal with or help another entity to deal with an emergency situation or a disaster in the local government's area);*

- b) *to approve its local disaster management plan prepared under part 3 of the Act;*
- c) *to ensure information about an event or a disaster in its area is promptly given to the district disaster coordinator for the disaster district in which its area is situated;*
- d) *to perform other functions given to the local government under this Act.*

Council's Farming Concession may be provided to eligible owners carrying on a business of primary production where the land is used exclusively for the purpose of farming as detailed in the Revenue Statement 2021-2022.

### **Risk Management**

The establishment of a paid full-time position has improved governance and the management of SES assets and resources as the incumbent is not required to undertake duties other than that required of the position. The engagement improves the focus on building community resilience and preparedness through community engagement and preparedness programs.

### **Financial**

The Redland City SES Administration Separate Charge, together with grant funding, is estimated to fully meet Council's operational requirements of the Redland SES for the financial year 2021-2022. The financial implication for the financial year 2021-2022 is revenue in the order of \$514K from the separate charge.

### **People**

Nil impact expected as the purpose of the report is to submit to Council for adopting the Redland City SES Administration Separate Charge for 2021-2022.

### **Environmental**

Nil impact expected as the purpose of the report is to submit to Council for adopting the Redland City SES Administration Separate Charge for 2021-2022.

### **Social**

Nil impact expected as the purpose of the report is to submit to Council for adopting the Redland City SES Administration Separate Charge for 2021-2022.

### **Human Rights**

Nil impact expected as the purpose of the report is to submit to Council for adopting the Redland City SES Administration Separate Charge for 2021-2022.

### **Alignment with Council's Policy and Plans**

This report aligns with Council's new Corporate Plan that comes into effect 1 July 2021: *Our Future Redlands: A Corporate Plan to 2026 and Beyond*. In particular underpins the following goals:

2. Strong communities: Our strong and vibrant community spirit is nurtured through services, programs, organisations, facilities and community partnerships that promote resilience, care and respect for residents of all ages, cultures, abilities and needs.
  - 2.1 Enhance the health, safety and wellbeing of our community through the delivery of inclusive and responsive services focused on preserving and improving our naturally wonderful lifestyle by leveraging partnerships, networks, facilities and infrastructure.

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

- 4.5 Proactively manage climate change and extreme weather impacts through adaptive strategy and planning.

## CONSULTATION

Consulted	Consultation Date	Comments/Actions
Finance Officers, Disaster Planning & Operations Officers, Executive Leadership Team, Councillors	27 April 2021	Budget workshop to review options for 2021-2022
General Counsel Group	June 2021	Report reviewed for compliance with legislation

## OPTIONS

### Option One

That Council resolves that pursuant to section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, to make and levy a separate charge (to be known as the “Redland City SES Administration Separate Charge”), in the sum of \$7.28 per annum, to be levied equally on all rateable land in the local government area, on a per rateable property basis, for the purposes of funding the Redland City State Emergency Services Unit.

### Option Two

That Council resolves to request further information.

## COUNCIL RESOLUTION 2021/39

Moved by: Cr Adelia Berridge

Seconded by: Cr Wendy Boglary

That Council resolves that pursuant to section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, to make and levy a separate charge (to be known as the “Redland City SES Administration Separate Charge”), in the sum of \$7.28 per annum, to be levied equally on all rateable land in the local government area, on a per rateable property basis, for the purposes of funding the Redland City State Emergency Services Unit.

**CARRIED 11/0**

Crs Karen Williams, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Mark Edwards, Julie Talty, Rowanne McKenzie, Tracey Huges, Adelia Berridge and Paul Bishop voted FOR the motion.

**5.8 RURAL FIRE BRIGADE SPECIAL CHARGE 2021-2022 OVERALL PLAN****Objective Reference:** A5401700**Authorising Officer:** Deborah Corbett-Hall, Chief Financial Officer**Responsible Officer:** Deborah Corbett-Hall, Chief Financial Officer**Report Author:** Noela Barton, Service Manager Financial Operations  
Katharine Bremner, Budget and Systems Manager**Attachments:** 1. Rural Fire Map [↓](#)**PURPOSE**

To submit to Council for adoption the Rural Fire Brigade Special Charge Overall Plan for the 2021-2022 financial year.

**BACKGROUND**

Since 2015-2016 Council has levied a Rural Fire Brigade Special Charge (Special Charge). The collected funds will be distributed annually in June to each Island Brigade under the direction of Queensland Fire and Emergency Services.

**ISSUES****Overall Plan**

A rural fire service is provided in areas where there is no urban fire service and it is fully staffed by volunteers from the community. In the 2021-2022 financial year, the Special Charge will be levied on ratepayers of identified rateable land on Karragarra, Lamb, Macleay, Perulpa and Russell Islands to contribute funding to the rural fire service.

**Description of service, facility, or activity**

The activity that Council is to carry out is the contribution of funds to Island rural fire brigades received under the levying of a special charge where such funds are distributed under the direction of Queensland Fire and Emergency Services to the brigades.

The brigades provide the following services (among others) to the Southern Moreton Bay Islands:

- Responding to the outbreak of fires.
- Working in conjunction with staff from Queensland Fire and Emergency Services undertaking a range of planning and preparation activities throughout the year to ensure communities are prepared for the fire season, including hazard reduction burns.
- Controlling the use of fire by providing authorised Fire Wardens to manage permits to light fires.
- Supporting brigade members to engage in delivering community education and awareness on fire behaviour and prevention.

**The rateable land to which the special charge applies**

The rateable land to which the Special Charge applies is all rateable land on Karragarra, Lamb, Macleay, Perulpa and Russell Islands excluding rateable land that is included in rating category 10 for the purposes of levying a differential general rate. Land to which the Special Charge applies receives a special benefit from the provision of the activity (for the purposes of section 92(3) of the *Local Government Act 2009*) because the activity funds the provision of a rural fire service to that land and for which a rural fire service would not otherwise be available.

Council's Farming Concession may be provided to eligible owners carrying on a business of primary production where the land is used exclusively for the purpose of farming as detailed in the Revenue Statement 2021-2022.

As at 11 May 2021, there are 11,786 rateable lots that will be levied a Rural Fire Brigade Special Charge.

The estimated cost of carrying out the overall plan is \$76,845.

For the 2021-2022 financial year Council has requested a special charge of \$6.52 per annum per lot.

The special charge of \$6.52 will be levied on a quarterly basis in the months of July, October, January and April.

**Estimated time for carrying out the overall plan**

The estimated time for carrying out the overall plan is one year, ending on 30 June 2022.

**STRATEGIC IMPLICATIONS****Legislative Requirements**

Section 128A of the *Fire and Emergency Services Act 1990* states that a local government may make and levy special rates and charges and contribute the amounts raised to the rural fire brigades.

Section 91 of the *Local Government Act 2009* (Act) states that rates and charges are levies that a local government imposes on land and for a service, facility or activity that is supplied or undertaken by the local government or by someone on behalf of the local government.

Section 94(1) of the Act states that a local government may decide to levy a special rate or charge. Under section 94(2) of the Act, Council must decide the rates and charges (including special rates and charges) to be levied for a financial year by resolution at Council's budget meeting for the financial year.

Section 94(2) of the *Local Government Regulation 2012* (Regulation) requires that where a local government decides to levy special rates or charges, the resolution must identify:

- a) The rateable land to which the special rates or charges apply.
- b) The overall plan for the service, facility or activity to which the special rates or charges apply.

The effect of section 94(6) of the Regulation is that if an overall plan is for no more than one year there is no requirement to also adopt an Annual Implementation Plan.

Section 96 of the Regulation requires that, if an overall plan is implemented and not all the funds levied are spent by the end of the overall plan, the funds must be paid back to the current owners

of the rateable land on which the special rates or charges were levied as soon as is practicable. There is no requirement to return any unspent charges from the Special Charge, provided Council has discharged its duty by providing (in the manner stated) the revenue raised to each rural fire brigade in each financial year they were imposed. Council will discharge its duty for the time limit for carrying out the overall plan by an annual payment of all revenue collected from the Special Charge to the brigades under the direction of the Queensland Fire and Emergency Services.

### **Risk Management**

Council annually reviews special charges during the budget process. For the 2021-2022 financial year Council has established a position that it will support the Queensland Fire and Emergency Services by raising revenue through a special charge in order for the Island brigades to continue to provide an essential service to the local community.

### **Financial**

The special charge proposed for the 2021-2022 financial year has been set in consultation with Council, Executive Leadership Team, Finance Officers and the Queensland Fire and Emergency Services.

Based on the number of rateable lots (11,786) it is forecast that \$76,845 will be raised in the 2021-2022 financial year.

### **People**

Nil impact expected as the purpose of the report is to submit to Council for adopting the Rural Fire Brigade Special Charge 2021-2022 Overall Plan.

### **Environmental**

The Special Charge supports the Island brigades in providing an essential service to their local communities. The activities undertaken by the brigades' members include responding to the outbreak of fires within their local area and in surrounding areas in support of other rural fire brigades and emergency service workers.

The brigades work in conjunction with Queensland Fire and Emergency Services undertaking a range of planning and preparation activities throughout the year to ensure communities are prepared for the fire season, which includes hazard reduction burns. They control the use of fire by providing authorised Fire Wardens to manage permits to light fires. Brigade members also engage in delivering community education and awareness on fire behaviour and prevention.

### **Social**

Nil impact expected as the purpose of the report is to submit to Council for adopting the Rural Fire Brigade Special Charge 2021-2022 Overall Plan.

### **Human Rights**

Nil impact expected as the purpose of the report is to submit to Council for adopting the Rural Fire Brigade Special Charge 2021-2022 Overall Plan.

### **Alignment with Council's Policy and Plans**

This report aligns with Council's new Corporate Plan that comes into effect 1 July 2021: *Our Future Redlands: A Corporate Plan to 2026 and Beyond*. In particular underpins the following goals:

2. Strong communities: Our strong and vibrant community spirit is nurtured through services, programs, organisations, facilities and community partnerships that promote resilience, care and respect for residents of all ages, cultures, abilities and needs.
  - 2.1 Enhance the health, safety and wellbeing of our community through the delivery of inclusive and responsive services focused on preserving and improving our naturally wonderful lifestyle by leveraging partnerships, networks, facilities and infrastructure.
4. Natural environment: Our environment enhances our identity, lifestyle, wellbeing, economy and cultural values. Opportunities to be immersed in our naturally wonderful environment are harnessed, and drive our commitment to protect and enhance our natural assets.
  - 4.5 Proactively manage climate change and extreme weather impacts through adaptive strategy and planning.

## CONSULTATION

Consulted	Consultation Date	Comments/Actions
Finance Officers, Executive Leadership Team, Councillors	11 May 2021	Budget workshop to review recommendation for 2021-22
General Counsel Group	June 2021	Report reviewed for compliance with legislation

## OPTIONS

### Option One

That Council resolves as follows:

1. To adopt the Overall Plan described in this report for the Rural Fire Brigade Special Charge for the 2021-2022 financial year, as the identified overall plan for the purposes of section 94(2)(b) of the *Local Government Regulation 2012*.
2. That pursuant to section 94 of the *Local Government Act 2009*, section 94 of the *Local Government Regulation 2012* and section 128A of the *Fire and Emergency Services Act 1990*, to make and levy a special charge (to be known as the "Rural Fire Brigade Special Charge" for the 2021-2022 financial year) in the sum of \$6.52 per annum, levied on a per lot basis, to which the overall plan applies (being all rateable land on Karragarra, Lamb, Macleay, Perulpa and Russell Islands, excluding rateable land that is included in rating category 10 for the purposes of levying a differential general rate), to fund the rural fire brigades servicing the Southern Moreton Bay Islands.

### Option Two

That Council resolves to request further information.

**COUNCIL RESOLUTION 2021/40**

Moved by: Cr Mark Edwards

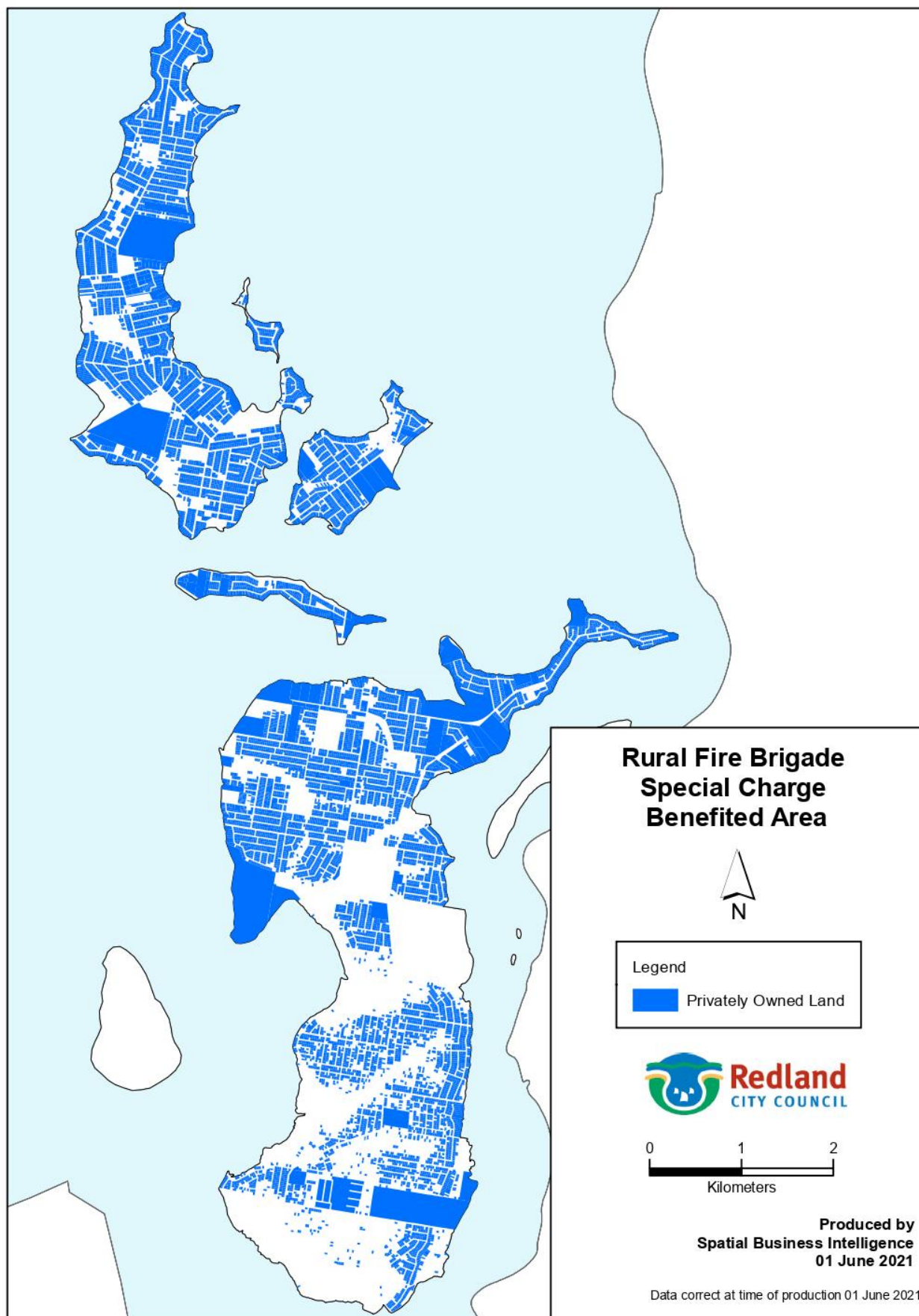
Seconded by: Cr Julie Talty

That Council resolves as follows:

1. To adopt the Overall Plan described in this report for the Rural Fire Brigade Special Charge for the 2021-2022 financial year, as the identified overall plan for the purposes of section 94(2)(b) of the *Local Government Regulation 2012*.
2. That pursuant to section 94 of the *Local Government Act 2009*, section 94 of the *Local Government Regulation 2012* and section 128A of the Fire and Emergency Services Act 1990, to make and levy a special charge (to be known as the "Rural Fire Brigade Special Charge" for the 2021-2022 financial year) in the sum of \$6.52 per annum, levied on a per lot basis, to which the overall plan applies (being all rateable land on Karragarra, Lamb, Macleay, Perulpa and Russell Islands, excluding rateable land that is included in rating category 10 for the purposes of levying a differential general rate), to fund the rural fire brigades servicing the Southern Moreton Bay Islands.

**CARRIED 11/0**

Crs Karen Williams, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Mark Edwards, Julie Talty, Rowanne McKenzie, Tracey Huges, Adelia Berridge and Paul Bishop voted FOR the motion.



**5.9 ADOPTION OF BUDGET ESTIMATES AND FIXING OF RATES AND CHARGES 2021-2022****Objective Reference:** A5401742**Authorising Officer:** Deborah Corbett-Hall, Chief Financial Officer**Responsible Officer:** Deborah Corbett-Hall, Chief Financial Officer**Report Author:** Katharine Bremner, Budget and Systems Manager  
Noela Barton, Service Manager Financial Operations**Attachments:** 1. Budget Publication 2021-2022 [↓](#)**PURPOSE**

To present to Council:

- For adoption, the 2021-2022 Annual Budget, including a Revenue Statement.
- The list of business activities to which it is proposed to apply the code of competitive conduct.
- Rates and charges proposed to be levied for the financial year, and related matters, including in relation to periods for levying and payment, interest, concessions and identification of the rating category of rateable land.

**BACKGROUND****Annual Budget**

Section 104(5)(a)(iv) of the *Local Government Act 2009* (Act) requires the system of financial management established by Council to include an annual budget including revenue statement.

Section 170 of the *Local Government Regulation 2012* (Regulation) says Council must adopt its budget for a financial year after 31 May in the year before the financial year or before 1 August in the financial year, or a later date decided by the Minister.

Section 169(8) of the Regulation requires the budget to be consistent with Council's 5-year corporate plan and annual operational plan.

Section 169(2)(b) of the Regulation requires Council to include a revenue statement, prepared in accordance with section 172 of the Regulation, in Council's budget.

**Rates and Charges**

Section 94(2) of the Act requires Council to decide, by resolution at its budget meeting for a financial year, the rates and charges that are to be levied for that financial year.

As detailed in the Issues and Legislative Implication sections below, the Act and Regulation also require a number of other resolutions and decisions in relation to rates and charges.

**Code of Competitive Conduct**

Section 47(7) of the Act requires Council to decide each financial year, by resolution, whether or not to apply the code of competitive conduct to a business activity prescribed under a regulation.

Section 32 of the Regulation sets out the elements of the code of competitive conduct (code) that must be applied if Council applies the code to a business activity.

**ISSUES****Budget Publication 2021-2022**

Section 104(5)(a)(iv) of the Act requires the system of financial management established by Council to include an annual budget including revenue statement.

**Annual Budget**

The 2021-2022 annual budget presented with this report has been prepared in accordance with section 169 of the Regulation.

**Revenue Statement**

The 2021-2022 Revenue Statement presented with this report, as part of the budget, has been prepared in accordance with section 172 of the Regulation.

**Rates and Charges**

The power for Council to levy rates and charges is provided for under section 94 of the Act. Section 92 of the Act defines four types of rates and charges that Council has the power to levy:

- General rates (including differential rates)
- Special rates and charges
- Utility charges
- Separate rates and charges

As per previous years, for the 2021-2022 financial year it is proposed that Council will levy all four types of rates and charges.

Under section 94 of the Act, Council must levy general rates on all rateable land within its local government area and may levy special rates and charges, utility charges and separate rates and charges.

Under section 80 of the Regulation, Council may levy general rates that differ for different categories of rateable land (differential general rates). For the 2021-2022 year, 28 rating categories are proposed. Sections 81(4) and (5) of the Regulation require that, after deciding the rating categories and descriptions, Council must identify the rating category of each parcel of rateable land, in the way Council considers appropriate.

Under section 77 of the Regulation, Council may fix a minimum amount of general rates.

In accordance with section 94 of the Regulation, the Rural Fire Brigade Special Charge is proposed in the localised areas of Karragarra, Lamb, Macleay, Perulpa and Russell Islands.

In accordance with section 103 of the Regulation, it is proposed Council will levy separate charges (Environment and Coastal Management Separate Charge, Landfill Remediation Separate Charge and Redland City SES Administration Separate Charge) where it has been determined the community in general will benefit from the service, facility or activity for which the separate charges are levied.

In accordance with section 99 of the Regulation, it is proposed Council will levy utility charges for services supplied for waste, water, sewerage, and trade waste.

Under section 118 of the Regulation, Council must, by resolution, at its budget meeting, decide the date by which, or the period within which, rates or charges must be paid. It is proposed rates and charges must be paid at least 30 days after a rate notice for the rates or charges is issued.

Section 119 of the Regulation provides Council may grant a concession for rates or charges for land. It is proposed that a concession on differential general rates will be provided to eligible pensioner ratepayers in accordance with section 120(1)(a) of the Regulation and as set out in the Revenue Statement.

It is also proposed a concession will be provided to pensioner ratepayers under section 120(1)(a) of the Regulation on Separate and Special charges who fulfil the eligibility criteria of an eligible pensioner detailed in the Revenue Statement 2021-2022 if they are the owner occupiers of adjoining residential lots that are amalgamated for rating purposes and either:

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

In accordance with section 120(1)(f) of the Regulation, it is proposed that a concession will be provided on water access and sewerage charges, and separate and special charges to eligible owners carrying on a business of primary production where the land is used exclusively for the purpose of farming as detailed in the Revenue Statement 2021-2022.

It is proposed that charitable organisations, community groups, sporting associations and independent schools may also attract concessions under section 120(1)(b)(i) of the Regulation, or reduced charges under a Community Service Obligation granted by Council as set out in the Revenue Statement.

Under section 133 of the Regulation interest is payable on overdue rates and charges. It is proposed that the interest rate for the 2021-2022 financial year will be 8.03 per cent and payable from the day the rates or charges become overdue.

The rates and charges proposed to be levied for the 2021-2022 financial year are detailed within the 2021-2022 Revenue Statement that is presented for adoption with the 2021-2022 Annual Budget.

### **Competitive Neutrality**

In accordance with sections 43 and 47 of the Act it is proposed that for the 2021-2022 financial year the significant business activities of City Water (formerly Redland Water) and City Waste (formerly RedWaste) will be operated as commercialised business activities, and be subject to the code of competitive conduct. It is noted that there are no other business activities of Council which meet the threshold prescribed in section 39 of the Regulation, for the purposes of section 47(7) of the Act.

**STRATEGIC IMPLICATIONS****Legislative Requirements**

Section 104(5)(a)(iv) of Act requires the system of financial management established by Council to include an annual budget including revenue statement.

Section 170(2) of the Regulation provides that, if the budget does not comply with section 169 of the Regulation when it is adopted, the adoption of the budget is of no effect.

Section 170(1) of the Regulation require the budget to be adopted after 31 May in the year before the relevant financial year or before 1 August in the financial year or a later day decided by the Minister.

Section 169(2)(b) of the Regulation requires Council to include a revenue statement in accordance with section 172 of the same Regulation in the budget.

Section 94(2) of the Act requires Council to decide, by resolution at its budget meeting for a financial year, the rates and charges that are to be levied for that financial year.

As further detailed in the Issues section above, the Act and Regulation also require a number of other resolutions and decision in relation to rates and charges.

Section 47(7) of the Act requires Council to decide each financial year, by resolution, whether or not to apply the code of competitive conduct to a business activity prescribed under section 39 of the Regulation.

**Risk Management**

The preparation for the annual budget and rates and charges for the 2021-2022 financial year involved extensive modelling and successive review by Council and the Executive Leadership Team. Council's budget meeting documentation was also reviewed by external legal advisers for compliance with legislation.

**Financial**

The financial implications of the 2021-2022 annual budget are in line with Council's:

- Long-Term Financial Strategy
- 5-year Corporate Plan
- Annual Operational Plan

Council's long-term financial forecast remains sustainable with ten of the eleven financial stability ratios and measures of financial sustainability expected to be met or exceeded in the 2021-2022 financial year. The Asset Sustainability Ratio is the only measure of financial sustainability that is not expected to be met.

There continues to be a focus on asset renewal expenditure in Council's capital program driven by Council's Asset and Service Management Plans (ASMPs). Council's Strategic Asset and Portfolio Management Group will continue to improve asset management processes and practices in the coming years through the implementation of the outcomes and recommendations from the Asset Management Project.

**People**

Nil impact expected as the purpose of the report is to present the 2021-2022 annual budget to Council for adoption.

**Environmental**

Nil impact expected as the purpose of the report is to present the 2021-2022 annual budget to Council for adoption.

**Social**

Nil impact expected as the purpose of the report is to present the 2021-2022 annual budget to Council for adoption.

**Human Rights**

Nil impact expected as the purpose of the report is to present the 2021-2022 annual budget to Council for adoption.

**Alignment with Council's Policy and Plans**

This report and the attached 2021-2022 Budget aligns with Council's new Corporate Plan that comes into effect 1 July 2021: *Our Future Redlands – A Corporate Plan to 2026 and Beyond*. In particular, the attachment underpins objective 7.4 Demonstrate good governance through transparent, accountable processes and sustainable practises and asset management.

**CONSULTATION**

Consulted	Consultation Date	Comments/Actions
Finance Officers, Executive Leadership Team and Councillors	October & December 2020	2021-2022 Financial Strategy Workshops to review and consider parameter and guidelines for development of 2021-22 budget and long term financial forecasting
Finance Officers, Executive Leadership Team and Councillors	April & May 2021	2021-2022 Budget workshops to review and consider various options for the development of the 2021-2022 budget
General Counsel Group	June 2021	Report reviewed for compliance with legislation

**OPTIONS****Option One**

That Council resolves to make each of the resolutions set out in the Officer's recommendation.

**Option Two**

That Council resolves to make only some, or none, of the listed resolutions in the Officer's recommendation.

**COUNCIL RESOLUTION 2021/41**

Moved by: Cr Paul Bishop

Seconded by: Cr Rowanne McKenzie

That Council resolves as follows:

**1. Code of Competitive Conduct**

Subject to review of the 2021-2022 end of year financial statements, in accordance with section 47(7) of the *Local Government Act 2009*, Council resolves to apply the code of competitive conduct to the following significant business activities and operate each as a commercialised business activity:

- a) City Water
- b) City Waste

**2. Identification of rating categories of rateable land**

Pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, Council delegates to the Chief Executive Officer the power to identify the rating category to which each parcel of rateable land belongs.

**3. Differential general rates**

Pursuant to section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, the differential general rate to be made and levied for each differential general rate category, and pursuant to section 77 of the *Local Government Regulation 2012*, the minimum general rate to be made and levied for each differential general rate category is as follows:

**COUNCIL RESOLUTION 2021/42**

Moved by: Cr Paul Bishop

Seconded by: Cr Rowanne McKenzie

That Council resolves as follows:

**1. Code of Competitive Conduct**

Subject to review of the 2021-2022 end of year financial statements, in accordance with section 47(7) of the *Local Government Act 2009*, Council resolves to apply the code of competitive conduct to the following significant business activities and operate each as a commercialised business activity:

- a) City Water
- b) City Waste

**2. Identification of rating categories of rateable land**

Pursuant to sections 81(4) and 81(5) of the *Local Government Regulation 2012*, Council delegates to the Chief Executive Officer the power to identify the rating category to which each parcel of rateable land belongs.

**3. Differential general rates**

Pursuant to section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, the differential general rate to be made and levied for each differential general rate category, and pursuant to section 77 of the *Local Government Regulation 2012*, the minimum general rate to be made and levied for each differential general rate category is as follows:

Rating Category	Rate in the dollar ( <i>Local Government Act 2009, s.94; Local Government Regulation 2012, s.80</i> )	Minimum differential general rate ( <i>Local Government Act 2009, s.94; Local Government Regulation 2012, s.77</i> )	
		Minimum General Rate \$	Minimum General Rate Value Threshold \$
1a	0.00420812	1,080	256,647
1b	0.00336649	1,726	512,700
1d	0.00744836	1,599	214,678
1e	0.00595869	3,054	512,529
1f	0.00420812	1,222	290,391
1g	0.00350957	1,768	503,765
2a	0.00508761	1,179	231,739
2b	0.00432594	2,086	482,207
2d	0.00900958	1,646	182,694
2e	0.00765877	3,694	482,323
2f	0.00508761	1,322	259,847
2g	0.00450689	2,108	467,728
4a	0.00564308	1,207	213,890
4b	0.00998586	1,637	163,932
4c	0.00596290	1,352	226,735
6a	0.00715380	1,380	192,904
6b	0.01266643	1,764	139,266
6c	0.00745257	1,526	204,762
8	0.01727431	2,394	138,587
10	0.00925785	337	36,402
11a	0.01009948	N/a	N/a
11b	0.02148243	N/a	N/a
11c	0.01213200	N/a	N/a
16	0.00925785	37,916	4,095,551
16a	0.00967867	86,615	8,949,060
16b	0.01009948	179,496	17,772,796
17	0.00715380	2,796	390,841
19	0.00799542	4,908	613,851

#### 4. Sewerage Utility Charges

Pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local*

**Government Regulation 2012**, Council makes and levies sewerage utility charges, for the supply of wastewater services by the Council, as follows:

Sewerage charges will be applied in accordance with the Revenue Statement 2021-2022.

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

## 5. Water Utility Charges

Pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, council makes and levies water utility charges, for the supply of water services by the Council as follows:

Fixed Water Access charges will be applied in accordance with the Revenue Statement 2021-2022.

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

Non-residential
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Meter Size	Charge Description	Charge Code (RCC Use)	Charge Amount Per Annum \$
20mm	Non-residential fixed water access 20mm	VBW20	376.56
25mm	Non-residential fixed water access 25mm	VBW25	588.40
32mm	Non-residential fixed water access 32mm	VBW32	964.08
40mm	Non-residential fixed water access 40mm	VBW40	1,506.32
50mm	Non-residential fixed water access 50mm	VBW50	2,353.64
80mm	Non-residential fixed water access 80mm	VBW80	6,025.28
100mm	Non-residential fixed water access 100mm	VBW100	9,414.52
150mm	Non-residential fixed water access 150mm	VBW150	21,182.68
<b>Boundary Meter</b>			
20mm	Non-residential boundary meter fixed water access 20mm	VCBW20	376.56
25mm	Non-residential boundary meter fixed water access 25mm	VCBW25	588.40
32mm	Non-residential boundary meter fixed water access 32mm	VCBW32	964.08
40mm	Non-residential boundary meter fixed water access 40mm	VCBW40	1,506.32
50mm	Non-residential boundary meter fixed water access 50mm	VCBW50	2,353.64
80mm	Non-residential boundary meter fixed water access 80mm	VCBW80	6,025.28
100mm	Non-residential boundary meter fixed water access 100mm	VCBW100	9,414.52
150mm	Non-residential boundary meter fixed water access 150mm	VCBW150	21,182.68
<b>Council Meter</b>			
20mm	Council fixed water access 20mm	VCW20	376.56
25mm	Council fixed water access 25mm	VCW25	588.40
32mm	Council fixed water access 32mm	VCW32	964.08
40mm	Council fixed water access 40mm	VCW40	1,506.32
50mm	Council fixed water access 50mm	VCW50	2,353.64
80mm	Council fixed water access 80mm	VCW80	6,025.28
100mm	Council fixed water access 100mm	VCW100	9,414.52
150mm	Council fixed water access 150mm	VCW150	21,182.68

The consumption charge is calculated at a flat rate for Residential and Concessional and at a separate flat rate for Non-residential and Council. Pursuant to section 102(2) of the *Local Government Regulation 2012*, a water meter is taken to have been read during the period that starts two weeks before, and ends two weeks after, the day on which the meter is actually read.

Charge Description	Retail Water Price (RCC) \$ Per Kilolitre	State Bulk Water Price \$ Per Kilolitre	Total Price \$ Per Kilolitre
Residential	0.629	3.231	3.860
Concessional	0.629	3.231	3.860
Non-residential	1.440	3.231	4.671
Council	1.440	3.231	4.671

Trade Waste charges are comprised of three parts, one for access, one based on the volume and one based on strength and quantity of waste accepted by Council for treatment.

Trade Waste charges will be applied in accordance with the Revenue Statement 2021-2022.

Charge Code (RCC Use)	Charge Description	Charge Amount \$	Charge Basis
-----------------------	--------------------	------------------	--------------

VTP01	Trade Waste Generator Charge	432.12	per annum
VTP02	Council Trade Waste Generator Charge	432.12	per annum
VTW01	Trade Waste Discharge Treatment	Calculation as set out in this section of the Revenue Statement 2021-2022.	
VTW02	Council Trade Waste Discharge		
Trade Waste Discharge Treatment – charge per kilogram/kilolitre			
Pedestal Allowance (Pa)	75kL / pedestal / annum		
Category 1			
Standard volume charge (k)		2.3936	per kilolitre
Category 2			
Base volume charge (a)		2.3936	per kilolitre
Trade Waste Discharge	\$ per kg	mg/L	
Chemical Oxygen Demand (C.O.D)	1.7600	1500	2.6400 per kilolitre
Total Suspended Solids (T.S.S.)	0.7911	600	0.4747 per kilolitre
Total Oil and Grease (T.O.G.)	0.7911	200	0.1582 per kilolitre
Phosphorus	7.2619	10	0.0726 per kilolitre
Nitrogen	2.1705	50	0.1085 per kilolitre
Standard volume plus quality charge		5.8476	per kilolitre
Category 3			
Pollutant concentrations dependant on test results			
Constant ‘d’	Factor of 0		

## 6. Waste Management Utility Charges

Pursuant to section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Council makes and levies waste management utility charges, for the supply of waste management services by Council, as follows:

Residential Kerbside Collection Services				
Charge Description	Mainland		Island	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
Residential 240Lt Waste / 240Lt Recycle	RF01	467.76	RF201	494.76
Residential 140Lt Waste / 240Lt Recycle	RF15	391.96	RF215	464.64
Residential 240Lt Waste / 340Lt Recycle	RF301	467.76	RF218	494.76
Residential 140Lt Waste / 340Lt Recycle	RF302	391.96	RF219	464.64
Residential 140Lt Waste / 140Lt Recycle	RF303	364.96	RF220	448.56
Residential 240Lt Green Waste	RFG01	66.00		
Additional Bin and Service – Scheduled Days				
Residential 240Lt addit. Waste	RF09	237.76	RF209	306.28

Residential 240Lt addit. Recycle	RF16	136.00	RF216	167.16
Residential 140Lt addit. Waste	RF17	211.80	RF217	299.04
Residential 340Lt addit. Recycle	RF53	176.00	RF253	190.00
Residential 240Lt addit. Green Waste	RFG02	66.00		
Additional Service Existing Bin (Temporary Lift) – Scheduled Days	Charge Code (RCC Use)	Amount per Lift \$		
Residential 140Lt Waste (temp. lift)	RF12	17.12		
Residential 240Lt Waste (temp. lift)	RF13	19.20		
Residential 240Lt Recycle (temp. lift)	RF14	17.64		
Residential 340Lt Recycle (temp. lift)	RF54	12.44		
Residential 240Lt Green Waste (temp. lift)	RFG03	9.36		
Additional Service Existing Bin (Temporary Lift) – Outside Scheduled Days	Charge Code (RCC Use)	Amount per Lift \$		
Residential 240Lt addit. Waste (temp. lift)	RF40	62.28		
Residential 140Lt addit. Waste (temp. lift)	RF41	45.68		
Residential 240Lt addit. Recycle (temp. lift)	RF42	35.32		
Residential 340Lt addit. Recycle (temp. lift)	RF55	36.36		

Residential Waste Bulk Bin Collection Services				
Charge Description	Mainland		Island	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
Waste Service - 1 service per week				
Residential 0.66m <sup>3</sup> Waste (Rear lift)	RF20	1,150.84		
Residential 0.66m <sup>3</sup> Waste (Front lift)	RF80	1,010.68	RF180	2,726.56
Residential 1.10m <sup>3</sup> Waste (Rear lift)	RF23	1,809.00		
Residential 1.10m <sup>3</sup> Waste (Front lift)	RF19	1,784.00		
Residential 1.50m <sup>3</sup> Waste	RF26	2,199.00	RF106	3,251.04
Residential 2.00m <sup>3</sup> Waste	RF84	2,913.00	RF184	4,334.00
Residential 2.25m <sup>3</sup> Waste	RF29	3,260.00	RF109	4,874.92
Residential 3.00m <sup>3</sup> Waste	RF32	4,260.00	RF112	6,460.52
Residential 4.00m <sup>3</sup> Waste	RF35	5,641.00	RF115	8,320.92
Additional Waste Service - Lift only; 1 service per week	Charge Code (RCC Use)	Amount per Lift \$	Charge Code (RCC Use)	Amount per Lift \$
Residential 0.66m <sup>3</sup> addit. Waste lift	RF21	51.04		
Residential 1.10m <sup>3</sup> addit. Waste lift	RF24	60.44		
Residential 1.50m <sup>3</sup> addit. Waste lift	RF27	61.96	RF107	90.24
Residential 2.00m <sup>3</sup> addit. Waste lift	RF85	65.72	RF185	109.52
Residential 2.25m <sup>3</sup> addit. Waste lift	RF30	71.60	RF110	121.32
Residential 3.00m <sup>3</sup> addit. Waste lift	RF33	85.20	RF113	149.56
Residential 4.00m <sup>3</sup> addit. Waste lift	RF36	106.20	RF116	185.28
Temporary Waste Service (≤3 months) - Bin	Charge	Amount	Charge Code	Amount

and Lift; 1 service	Code (RCC Use)	per Bin & Lift \$	(RCC Use)	per Bin & Lift \$
Residential 0.66m <sup>3</sup> Waste (temp. bin & lift)	RF22	109.92		
Residential 1.10m <sup>3</sup> Waste (temp. bin & lift)	RF25	197.32		
Residential 1.50m <sup>3</sup> Waste (temp. bin & lift)	RF28	200.84	RF108	225.56
Residential 2.00m <sup>3</sup> Waste (temp. bin & lift)	RF86	210.24	RF186	239.80
Residential 2.25m <sup>3</sup> Waste (temp. bin & lift)	RF31	214.64	RF111	251.84
Residential 3.00m <sup>3</sup> Waste (temp. bin & lift)	RF34	228.40	RF114	279.80
Residential 4.00m <sup>3</sup> Waste (temp. bin & lift)	RF37	246.80	RF117	315.80

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

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

Residential/Commercial 4.00m <sup>3</sup> Recycle (temp. bin & lift)	RF76	260.60	RF146	455.00
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Commercial Kerbside Collection Services				
Charge Description	Mainland		Island	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
Commercial 240L Waste / 240L Recycle	RFC01	537.76	RFC201	564.76
Commercial 140L Waste / 240L Recycle	RFC15	439.96	RFC215	512.64
Commercial 240L Waste / 340L Recycle	RFC301	537.76	RFC218	564.76
Commercial 140L Waste / 340L Recycle	RFC302	439.96	RFC219	512.64
Commercial 140L Waste / 140L Recycle	RFC303	412.96	RFC220	496.56
Commercial 240L Recycle (Stand Alone)	RFC16	136.00	RFC216	167.16
Commercial 340L Recycle (Stand Alone)	RFC53	176.00	RFC253	190.00
Commercial 240L Green Waste	RFCG01	66.00		
Additional Bin and Service				
Commercial 240L Additional Waste	RFC09	307.76	RFC209	376.28
Commercial 240L Additional Green Waste	RFCG02	66.00		
Additional Service Existing Bin (Temporary Lift)	Charge Code (RCC Use)	Amount per Lift \$		
Commercial 240L Green Waste lift	RFCG03	9.36		

Commercial Waste Bulk Bin Collection Services				
Charge Description	Mainland		Island	
	Charge Code (RCC Use)	Annual Amount \$	Charge Code (RCC Use)	Annual Amount \$
Waste Service - 1 service per week				
Commercial 0.66m <sup>3</sup> Waste (Rear lift)	RFC20	1,426.84		
Commercial 0.66m <sup>3</sup> Waste (Front lift)	RFC80	1,286.68	RFC180	3,002.56
Commercial 1.10m <sup>3</sup> Waste (Rear lift)	RFC23	2,268.00		
Commercial 1.10m <sup>3</sup> Waste (Front lift)	RFC19	2,243.00	RFC119	2,612.00
Commercial 1.50m <sup>3</sup> Waste	RFC26	2,826.00	RFC106	3,878.04
Commercial 2.00m <sup>3</sup> Waste	RFC84	3,748.00	RFC184	5,169.00
Commercial 2.25m <sup>3</sup> Waste	RFC29	4,200.00	RFC109	5,814.92
Commercial 3.00m <sup>3</sup> Waste	RFC32	5,513.00	RFC112	7,713.52
Commercial 4.00m <sup>3</sup> Waste	RFC35	7,312.00	RFC115	9,991.92
Additional Waste Service - Lift only – 1 service per week	Charge Code (RCC Use)	Amount per Lift \$	Charge Code (RCC Use)	Amount per Lift \$
Commercial 0.66m <sup>3</sup> addit. Waste lift	RFC21	57.04		
Commercial 1.10m <sup>3</sup> addit. Waste lift	RFC24	69.44	RFC124	69.00
Commercial 1.50m <sup>3</sup> addit. Waste lift	RFC27	74.96	RFC107	103.24
Commercial 2.00m <sup>3</sup> addit. Waste lift	RFC85	82.72	RFC185	126.52
Commercial 2.25m <sup>3</sup> addit. Waste lift	RFC30	90.60	RFC110	140.32
Commercial 3.00m <sup>3</sup> addit. Waste lift	RFC33	110.20	RFC113	174.56
Commercial 4.00m <sup>3</sup> addit. Waste lift	RFC36	139.20	RFC116	218.28
Temporary Waste Service (≤3 months) –	Charge Code	Amount	Charge Code	Amount

Bin and Lift – 1 service	(RCC Use)	per Bin & Lift \$	(RCC Use)	per Bin & Lift \$
Commercial 0.66m <sup>3</sup> Waste (temp. bin & lift)	RFC22	115.92		
Commercial 1.10m <sup>3</sup> Waste (temp. bin & lift)	RFC25	206.32	RFC125	172.04
Commercial 1.50m <sup>3</sup> Waste (temp. bin & lift)	RFC28	213.84	RFC108	238.56
Commercial 2.00m <sup>3</sup> Waste (temp. bin & lift)	RFC86	227.24	RFC186	256.80
Commercial 2.25m <sup>3</sup> Waste (temp. bin & lift)	RFC31	233.64	RFC111	270.84
Commercial 3.00m <sup>3</sup> Waste (temp. bin & lift)	RFC34	253.40	RFC114	304.80
Commercial 4.00m <sup>3</sup> Waste (temp. bin & lift)	RFC37	279.80	RFC117	348.80

## 7. Interest

Pursuant to section 133 of the *Local Government Regulation 2012*, compound interest on daily rests at the rate of 8.03 per cent per annum is to be charged on all overdue rates or charges.

## 8. Levy and Payment

- a) Pursuant to section 107 of the *Local Government Regulation 2012*, Council's rates and charges be levied quarterly on the first day of July, October, January and April.
- b) Pursuant to section 118 of the *Local Government Regulation 2012*, Council's rates and charges must be paid at least 30 days after the date of the issue of the rate notice.

## 9. Rates Concessions

- a) Pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012*, a rebate of the differential general rate will be granted to all ratepayers who are pensioners on the basis of the Revenue Statement 2021-2022 during the 2021-2022 financial year:
  - For ratepayers in receipt of the maximum rate of pension
    - o \$335.00 per annum
  - For ratepayers not in receipt of the maximum rate of pension
    - o \$167.50 per annum
- b) Pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012*, a rebate will be provided to land that 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 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 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.

**10. Adoption of Budget including the rates and charges to be levied for 2021-2022**

Pursuant to sections 169 and 170 of the *Local Government Regulation 2012*, Council's Budget for the 2021-2022 financial year, incorporates the following:

- i. statement of financial position
- ii. statement of cash flows
- iii. statement of income and expenditure including:
  - a. statement of comprehensive income
  - b. contributions from developers
  - c. significant business activities including:
    - i. statement of income and expenditure for City Water
    - ii. statement of income and expenditure for City Waste
- iv. statement of changes in equity
- v. relevant measures of financial sustainability
- vi. total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget as tabled, be adopted
- vii. long-term financial forecast
- viii. revenue policy (adopted by Council resolution on 16 June 2021)
- ix. revenue statement including the rates and charges to be levied for 2021-2022

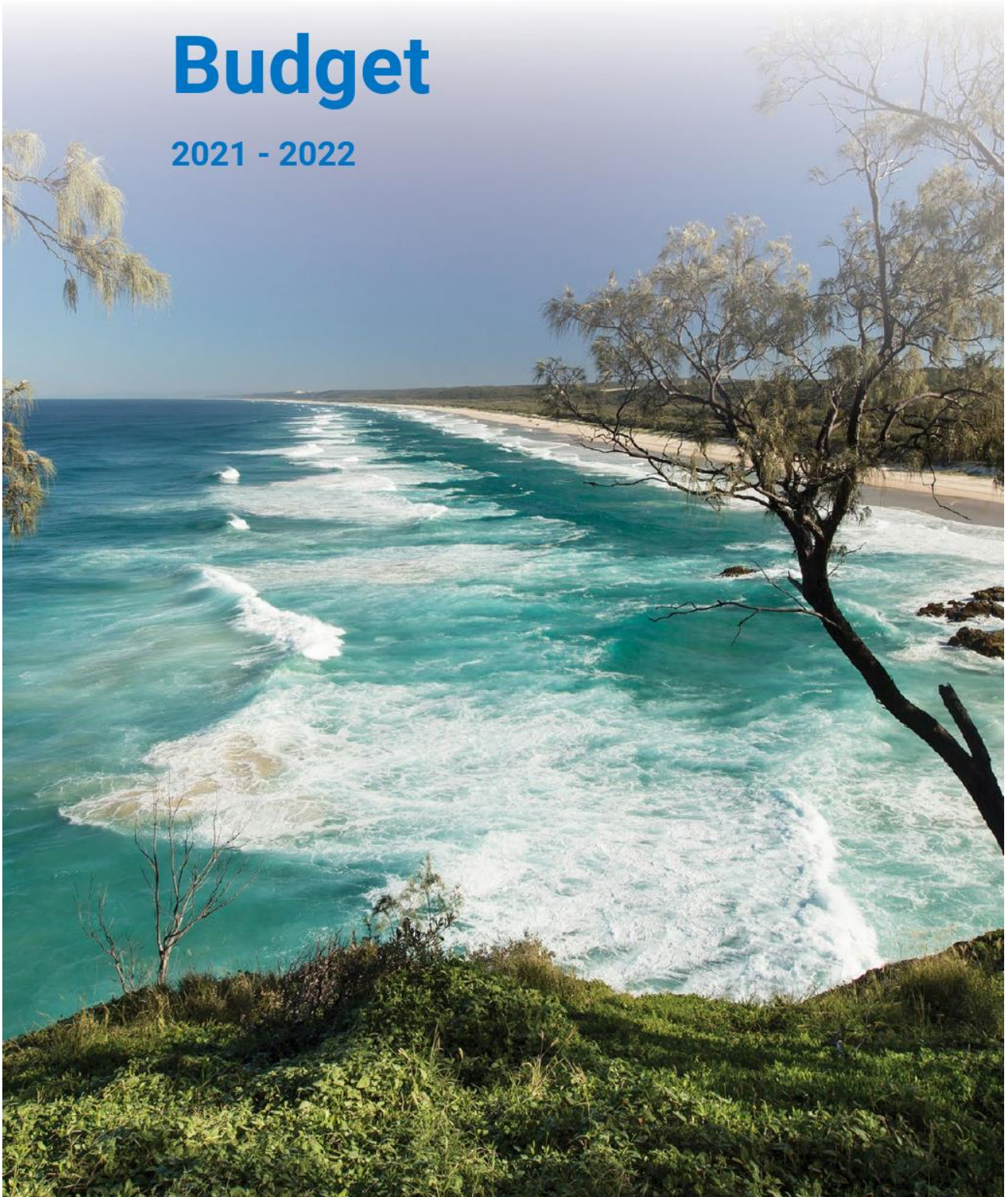
**CARRIED 11/0**

Crs Karen Williams, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Mark Edwards, Julie Talty, Rowanne McKenzie, Tracey Huges, Adelia Berridge and Paul Bishop voted FOR the motion.



# Budget

2021 - 2022



Budget 2021-22

# Table of Contents

<b>Mayor's Message .....</b>	<b>4</b>
<b>Elected Members .....</b>	<b>6</b>
<b>Executive Leadership Team.....</b>	<b>7</b>
<b>Council's Corporate Plan .....</b>	<b>8</b>
<b>2021-2022 Annual Budget at a Glance .....</b>	<b>9</b>
Capital Investment .....	9
Rates and Charges .....	10
Council (RCC) Rates and Charges.....	10
Environment and Coastal Management Separate Charge.....	10
Landfill Remediation Separate Charge .....	10
Redland City SES Administration Separate Charge .....	10
Water Pricing – RCC controlled.....	10
Water Pricing – State controlled .....	10
Wastewater Pricing .....	10
Waste Levy in Queensland.....	10
<b>Financial Budget Overview 2021-2022 .....</b>	<b>11</b>
Investment in the City .....	11
Funding the Investment in the City.....	12
<b>Budgeted Financial Statements.....</b>	<b>13</b>
Financial Budget Summary .....	13
Key Balance Sheet Items.....	13
Redland City Council - Statement of Financial Position.....	14
Redland City Council - Statement of Cash Flows.....	15
Redland City Council - Statement of Income and Expenditure .....	16
Redland City Council - Statement of Comprehensive Income .....	16
Redland City Council - Statement of Changes in Equity.....	17
Redland City Council - Operating Statement.....	18
Redland City Council - Capital Funding Statement.....	19
Redland City Council - Other Budgeted Items.....	19
Contributions from Developers.....	19
Financial Stability Ratios and Measures of Financial Sustainability Overview .....	20
Redlands Rates Comparison .....	20
Significant Business Activities.....	21
City Water .....	21
City Waste.....	23
<b>Capital Investment 2021-2022 .....</b>	<b>25</b>
<b>Funding Capital Investment 2021-2022 .....</b>	<b>26</b>
<b>Capital Investment Program 2021-2022 .....</b>	<b>27</b>
<b>Long-Term Financial Forecast.....</b>	<b>28</b>
<b>Investment Policy (FIN-001-P).....</b>	<b>29</b>
<b>Debt Policy (FIN-009-P).....</b>	<b>30</b>

p.2

## Budget 2021-2022

<b>Application of Dividends and Tax Equivalent Payments Policy (FIN-005-P)</b>	<b>33</b>
<b>Constrained Cash Reserves Administrative Directive (FIN-007-A)</b>	<b>34</b>
<b>Revenue Policy (FIN-017-P)</b>	<b>35</b>
<b>Revenue Statement 2021-2022</b>	<b>39</b>
Outline and Explanation of Measures Adopted for Revenue Raising	39
Rates and Charges	39
Differential General Rates	39
Separate Charges	44
Environment and Coastal Management Separate Charge	44
Landfill Remediation Separate Charge	44
Redland City SES Administration Separate Charge	44
Special Charges	45
Rural Fire Brigade Special Charge	45
Utility Charges	45
Waste/Recycle Charges	45
Water Charges	49
Fixed Water Access Charges	49
Consumption Charges	51
Sewerage Charges	53
Trade Waste Charges	54
Interest on Overdue Rates	57
Rating Concessions and Exemptions	57
Pensioner Concessions	57
State Lease Agreements – Community Organisations	59
Community Service Obligations (CSOs)	60
Other Matters	64
Revenue Statement Definitions	64
<b>Glossary – Financial Stability Ratios and Measures of Financial Sustainability</b>	<b>67</b>
<b>Appendix A – Raby Bay Canal Estate Map</b>	<b>68</b>
<b>Appendix B – Aquatic Paradise Canal Estate Map</b>	<b>69</b>
<b>Appendix C – SMI Rural Fire Map</b>	<b>70</b>

*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.*

Budget 2021-22

## Mayor's Message

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

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

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

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

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

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

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

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

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

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

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

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

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

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

p.4

## Budget 2021-2022

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

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

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

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

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

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

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

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

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

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

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

I present the 2021-22 budget.



Councillor Karen Williams  
**Mayor of Redland City**

Budget 2021-22

## Elected Members

**Mayor**

Cr Karen Williams

**Division 1**

Cr Wendy Boglary

**Division 2**

Cr Peter Mitchell

**Division 3**

Cr Paul Gollè

**Division 4**

Cr Lance Hewlett

**Division 5**

Cr Mark Edwards

**Deputy Mayor  
Division 6**

Cr Julie Talty

**Division 7**

Cr Rowanne McKenzie

**Division 8**

Cr Tracey Huges

**Division 9**

Cr Adelia Berridge

**Division 10**

Cr Paul Bishop



Budget 2021-2022

## Executive Leadership Team



**Chief Executive Officer**  
Andrew Chesterman



**General Manager  
Organisational Services**  
John Oberhardt

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



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

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



**General Counsel**  
Andrew Ross

**Chief Financial Officer**  
Deborah Corbett-Hall



p.7

Budget 2021-22

## Council's Corporate Plan

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

### 1. City Leadership

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

### 2. Strong Communities

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

### 3. Quandamooka Country

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

### 4. Natural Environment

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

### 5. Liveable Neighbourhoods

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

### 6. Thriving Economy

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

### 7. Efficient and Effective Organisation

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

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

p.8

Budget 2021-2022

# 2021-2022 Annual Budget at a Glance

## Capital Investment



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

p.9

Budget 2021-22

## Rates and Charges

### Council (RCC) Rates and Charges

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

### Environment and Coastal Management Separate Charge

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

### Landfill Remediation Separate Charge

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

### Redland City SES Administration Separate Charge

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

### Water Pricing – RCC controlled

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

### Water Pricing – State controlled

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

### Wastewater Pricing

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

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

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

### Waste Levy in Queensland

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

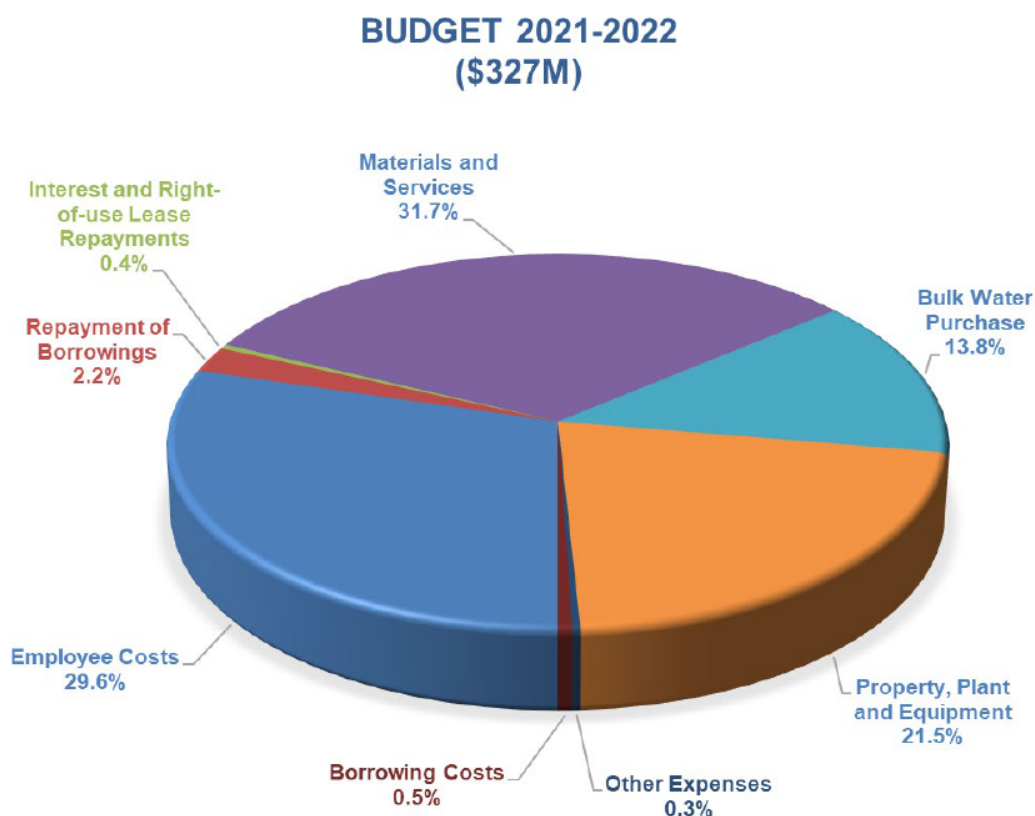
p.10

Budget 2021-2022

# Financial Budget Overview 2021-2022

## Investment in the City

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



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

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

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

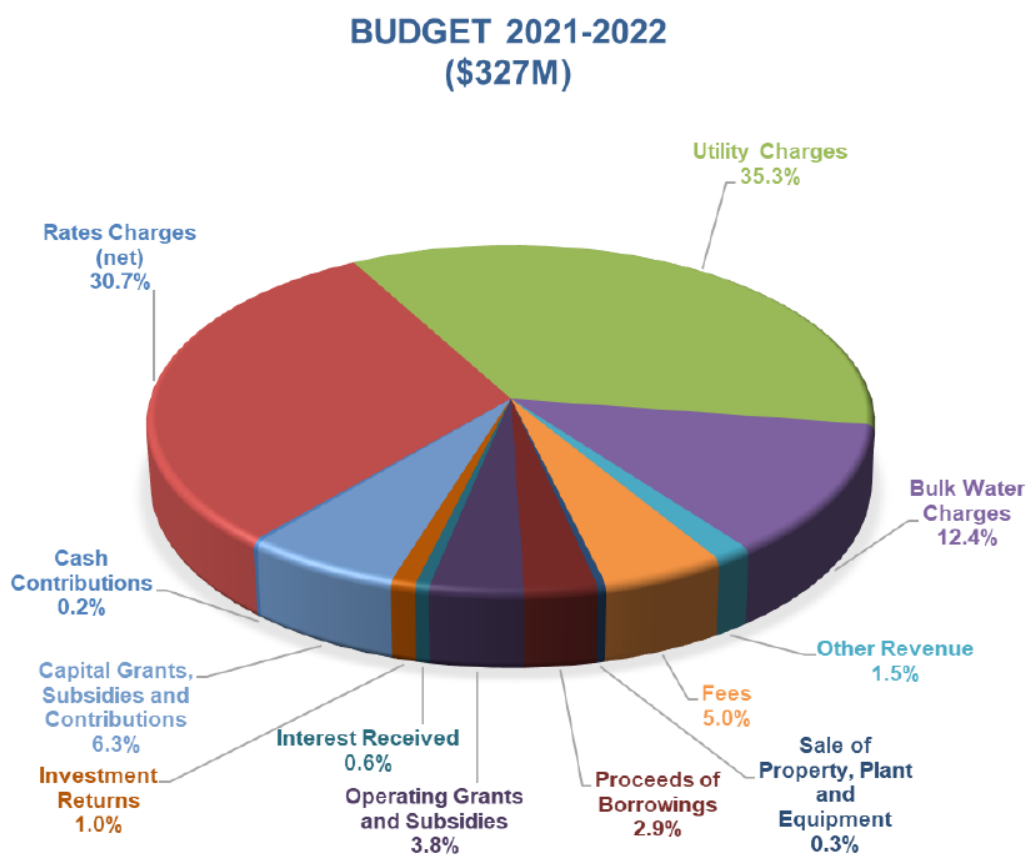
p.11

Budget 2021-22

## Funding the Investment in the City

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

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



p.12

Budget 2021-2022

## Budgeted Financial Statements

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

### Financial Budget Summary

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

### Key Balance Sheet Items

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

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

p.13

## Budget 2021-22

## Redland City Council - Statement of Financial Position

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

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

Budget 2021-2022

## Redland City Council - Statement of Cash Flows

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

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

p.15

## Budget 2021-22

## Redland City Council - Statement of Income and Expenditure

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

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

## Redland City Council - Statement of Comprehensive Income

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

Budget 2021-2022

## 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
<b>Balance as at 1 July 2021</b>	<b>1,035,840</b>	<b>1,596,498</b>	<b>98,877</b>	<b>2,731,215</b>
Net result	-	24,349	-	24,349
<b>Total comprehensive income for the year</b>	<b>-</b>	<b>24,349</b>	<b>-</b>	<b>24,349</b>
Transfers to and from reserves:				
Transfers to reserves	-	(36,530)	36,530	-
Transfers from reserves	-	35,197	(35,197)	-
<b>Total transfers to and from reserves</b>	<b>-</b>	<b>(1,333)</b>	<b>1,333</b>	<b>-</b>
<b>Balance as at 30 June 2022</b>	<b>1,035,840</b>	<b>1,619,513</b>	<b>100,210</b>	<b>2,755,563</b>

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

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

p.17

Budget 2021-22

## Redland City Council - Operating Statement

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

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

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

Budget 2021-2022

## Redland City Council - Capital Funding Statement

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

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

## Redland City Council - Other Budgeted Items

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

## Contributions from Developers

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

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

p.19

## Budget 2021-22

## Financial Stability Ratios and Measures of Financial Sustainability Overview

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

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

Redland City Council	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
<b>Operating Surplus Ratio</b>	0.01%	0.04%	0.10%	0.15%	0.17%	0.20%	0.22%	0.26%	0.32%	0.36%
Target between 0% and 10% (on average over the long-term)										
<b>Asset Sustainability Ratio (Infrastructure Assets Only)</b>	64.57%	68.19%	67.99%	73.29%	90.70%	67.48%	67.79%	67.97%	73.64%	77.71%
Greater than 90% (on average over the long-term)										
<b>Net Financial Liabilities Ratio</b>	-37.30%	-34.60%	-31.27%	-30.46%	-29.01%	-25.96%	-22.91%	-20.27%	-16.70%	-13.69%
Less than 80% (on average over the long-term)*										

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

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

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

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

## Redlands Rates Comparison

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

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

Budget 2021-2022

## Significant Business Activities

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

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

### City Water

#### CITY WATER OPERATING STATEMENT

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

p.21

## Budget 2021-22

## CITY WATER CAPITAL FUNDING STATEMENT

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

## CITY WATER COMMUNITY SERVICE OBLIGATIONS (CSOs)

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

Budget 2021-2022

## City Waste

## CITY WASTE OPERATING STATEMENT

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

p.23

## Budget 2021-22

## CITY WASTE CAPITAL FUNDING STATEMENT

	Budget Year 1 2021-22 \$000	Forecast Year 2 2022-23 \$000	Forecast Year 3 2023-24 \$000
<b>Proposed sources of capital funding</b>			
Capital contributions and donations	-	-	-
Capital grants and subsidies	-	-	-
Proceeds on disposal of non-current assets	-	-	-
Capital transfers (to) / from reserves	-	-	-
Non-cash contributions	-	-	-
New loans	-	-	-
Funding from general revenue	755	473	1,062
<b>Total sources of capital funding</b>	<b>755</b>	<b>473</b>	<b>1,062</b>
<b>Proposed application of capital funds</b>			
Contributed assets	-	-	-
Capitalised goods and services	600	433	1,022
Capitalised employee costs	-	-	-
Loan redemption	155	40	40
<b>Total application of capital funds</b>	<b>755</b>	<b>473</b>	<b>1,062</b>
<b>Other budgeted items</b>			
Transfers to constrained operating reserves	(5,307)	(5,405)	(5,514)
Transfers from constrained operating reserves	5,307	5,405	5,514
Written down value (WDV) of assets disposed	-	-	-
Income tax	2,547	2,632	2,645
Dividend	2,972	3,071	3,086

## CITY WASTE COMMUNITY SERVICE OBLIGATIONS (CSOs)

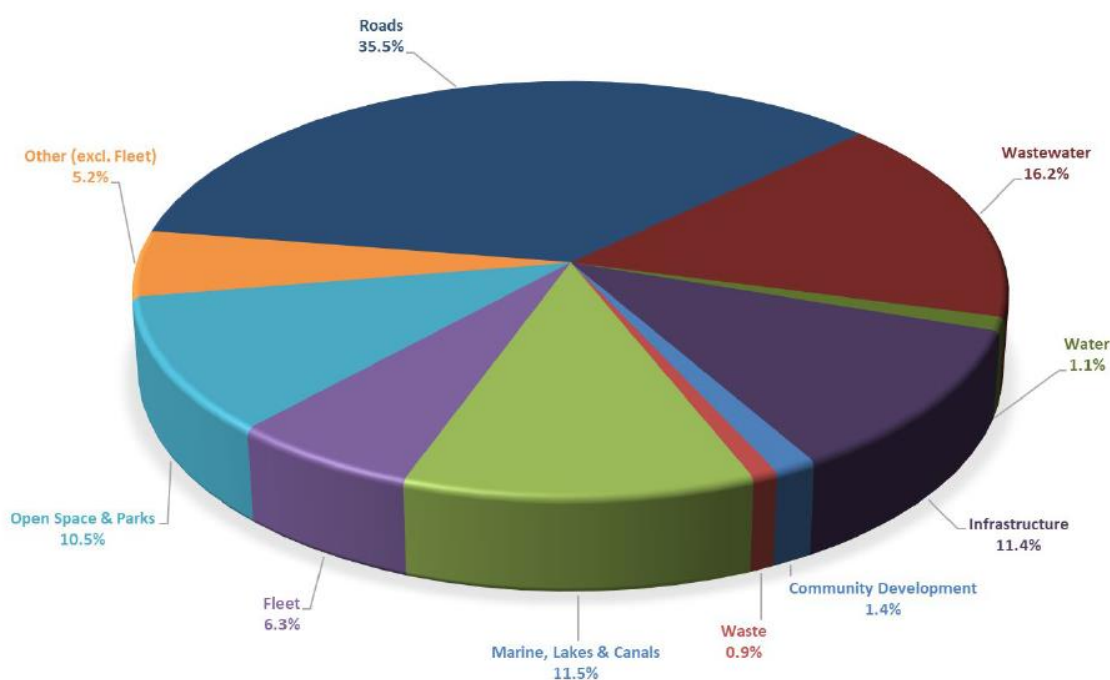
Job Name	Description of the nature of the CSO	Budget Year 1 2021-22 \$000	Forecast Year 2 2022-23 \$000	Forecast Year 3 2023-24 \$000
Clean Up Australia Day	Acceptance of Clean Up Australia Day waste transfer stations, provision of bulk waste bins and waste disposal for clean-up sites.	2	2	2
Waste Disposal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

Budget 2021-2022

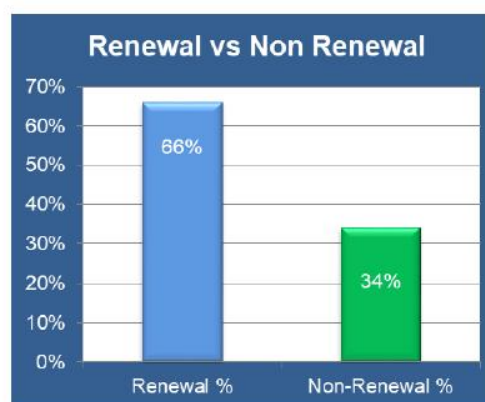
## Capital Investment 2021-2022

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

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



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

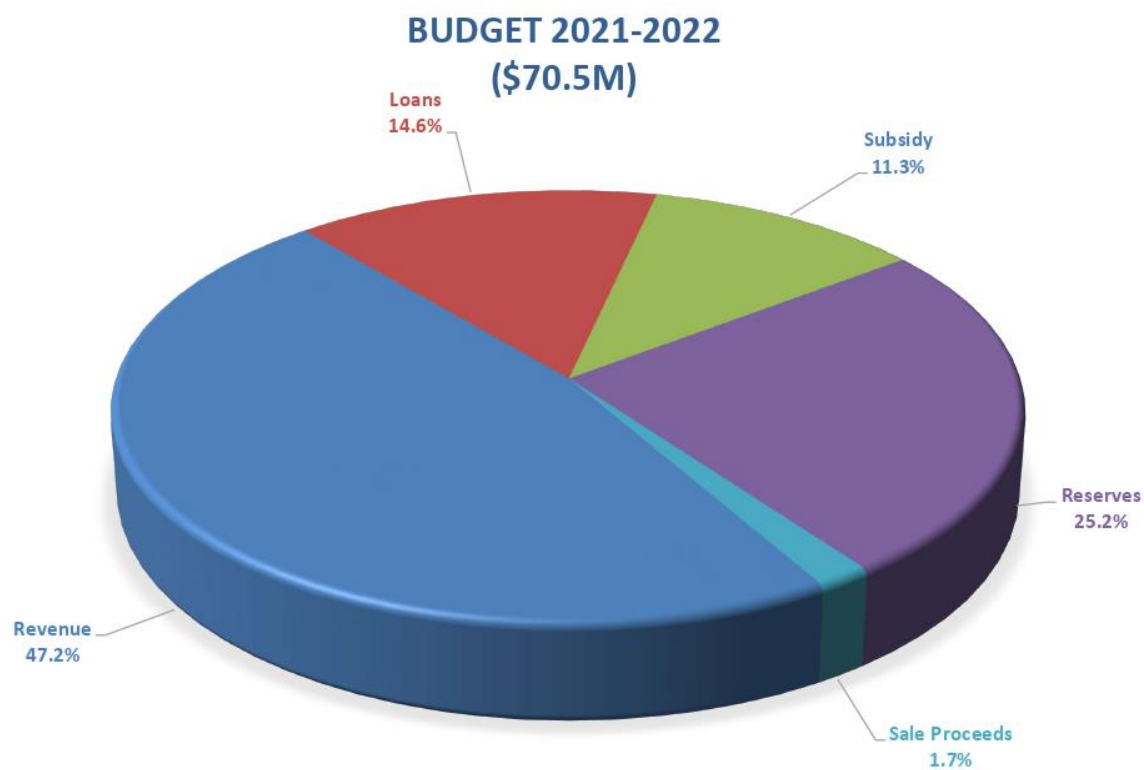


p.25

Budget 2021-22

## Funding Capital Investment 2021-2022

The sources of capital expenditure funding are shown below:



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

p.26

Budget 2021-2022

## Capital Investment Program 2021-2022

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

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

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

p.27

Budget 2021-22

## Long-Term Financial Forecast

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

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

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

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

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

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

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

p.28

# Investment Policy (FIN-001-P)

## Head of Power

### **Local Government Act 2009 (Act)**

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

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

### **Local Government Regulation 2012**

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

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

## Policy Objective

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

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

## Policy Statement

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

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

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

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

Budget 2021-22

## Debt Policy (FIN-009-P)

Head of Power

### **Local Government Act 2009 (Act)**

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

### **Local Government Regulation 2012**

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

### Policy Objective

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

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

### Policy Statement

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

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

p.30

## Budget 2021-2022

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

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

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

## NEW LOANS

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

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

## EXISTING LOANS

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

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

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

**Budget 2021-22**

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

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

Budget 2021-2022

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

## Head of Power

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

## Policy Objective

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

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

## Policy Statement

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

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

Additionally, Council is committed to:

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

Applying all financial returns to the provision of community benefit.

p.33

Budget 2021-22

# Constrained Cash Reserves

## Administrative Directive (FIN-007-A)

Head of Power

### **Local Government Act 2009**

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

### Objective

To ensure Council's constrained cash reserves:

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

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

### Statement

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

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

Council is committed to achieving this goal by:

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

p.34

## Revenue Policy (FIN-017-P)

### Head of Power

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

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

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

### Policy Objective

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

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

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

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

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

### Policy Statement

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

#### Principles for levying of rates and charges:

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

### Budget 2021-22

- **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.

## Budget 2021-2022

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

**Recovering overdue rates and charges**

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

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

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

**Cost-recovery methods**

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

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

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

**Community Service Obligations**

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

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

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

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

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

**Applying user pays models**

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

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

## Budget 2021-22

### **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*.

Budget 2021-2022

# Revenue Statement 2021-2022

## Outline and Explanation of Measures Adopted for Revenue Raising

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

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

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

## Rates and Charges

### Differential General Rates

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

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

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

p.39

## Budget 2021-22

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

## Budget 2021-2022

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

p.41

## Budget 2021-22

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

## Budget 2021-2022

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

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

p.43

Budget 2021-22

## Separate Charges

### Environment and Coastal Management Separate Charge

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

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

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

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

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

### Landfill Remediation Separate Charge

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

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

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

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

### Redland City SES Administration Separate Charge

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

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

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

p.44

## Budget 2021-2022

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

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

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

## Special Charges

### Rural Fire Brigade Special Charge

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

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

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

## Utility Charges

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

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

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

### Waste/Recycle Charges

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

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

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

## Budget 2021-22

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

Budget 2021-2022

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

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

p.47

## Budget 2021-22

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

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

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

## Budget 2021-2022

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

## Water Charges

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

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

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

## Fixed Water Access Charges

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

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

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

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

## Budget 2021-22

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

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

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

## Budget 2021-2022

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

## Consumption Charges

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

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

The consumption charge is made up of two components:

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

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

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

## Budget 2021-22

Community Title Scheme land established prior to 1 January 2008 or under construction, but not completed, prior to 31 December 2007	<p>Water consumption charges will be applied consistent with section 196 of the <i>Body Corporate and Community Management Act 1997</i>.</p> <ul style="list-style-type: none"> <li>i) The main meter will be read and used for the purpose of water consumption charge calculations.</li> <li>ii) Lot owners are liable for a share of the total amount payable for water consumption that passes through the main meter, which will be applied by lot entitlement.</li> <li>iii) A fixed access charge will be levied on the main meter and apportioned by lot entitlement to each lot owner.</li> </ul>
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"> <li>i) The main meter and all internal meters will be read and used for the purpose of water consumption charge calculations.</li> <li>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"> <li>a. no adjustment will be made to the total of the calculated water consumption for the internal meters; and</li> <li>b. the variance will be treated as zero.</li> </ul> </li> <li>iii) The water consumption charge applied to each individual unit holder will be calculated on their own individual internal metered water supply.</li> <li>iv) A fixed access charge will be levied on the main meter and apportioned by lot entitlement to each lot owner.</li> </ul>
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"> <li>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.</li> <li>ii) The main meter will be read and used for the purpose of water consumption charge calculations.</li> <li>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.</li> <li>iv) A fixed access charge will be levied on the main meter and apportioned by lot entitlement to each lot owner.</li> </ul>

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

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

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

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

## Budget 2021-2022

## Sewerage Charges

The sewerage charge is set as one tariff based on sewer units and applied as set-out in the sewerage charges table below. Non-residential properties are charged on a per lot and/or per pedestal or equivalent pedestal basis for urinals where 900mm equals 1 pedestal. The prices are set to eventually recover sufficient revenue so that the wastewater business covers its costs including a contribution to Council and a return on the assets employed in the business. This full cost pricing is also a requirement of National Competition Policy.

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

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

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

Land that is not part of a Community Title Scheme, Building Unit Plan or Group Title Plan	No. of Units	Charge Basis Per
Residential, single unit dwelling	25	Lot
Multiple residential dwelling lot (attached or separate) <ul style="list-style-type: none"> <li>each dwelling unit</li> </ul>	25	Dwelling
Non-residential building (other than that included in another category in this policy) <ul style="list-style-type: none"> <li>First pedestal</li> <li>Each additional pedestal</li> </ul>	25 20	Pedestal Pedestal
Motels <ul style="list-style-type: none"> <li>first pedestal</li> <li>each additional pedestal</li> </ul>	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"> <li>first pedestal</li> <li>each additional pedestal if contained within a hospital or hostel, or communal area</li> <li>each additional pedestal if contained within an individual dwelling unit</li> </ul>	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"> <li>First pedestal</li> <li>Each additional pedestal</li> </ul>	25 20	Pedestal Pedestal
Community Service Organisations (assessed as one property or as part of a larger complex) <ul style="list-style-type: none"> <li>Church</li> <li>Hall</li> <li>Presbytery or manse</li> <li>All other</li> </ul>	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"> <li>First pedestal</li> <li>Each additional pedestal</li> </ul>	25 20	Pedestal Pedestal
Caravan parks <ul style="list-style-type: none"> <li>Park site not connected to sewer</li> <li>Park site connected to sewer</li> </ul>	10 15	Site Site

## Budget 2021-22

<b>Land that is part of a Building Unit Plan (BUP), Group Title Plan (GTP) or Community Title Scheme (CTS)</b>	<b>No. of Units</b>	<b>Charge Basis Per</b>
Residential dwelling	25	Lot / Dwelling
Non-residential – where the service is supplied to a lot within a Scheme		
• First pedestal	25	Pedestal
• Each additional pedestal	20	Pedestal
Non-residential – where a service is supplied within a scheme but cannot be directly related to a particular lot, the sewerage charge will be apportioned between all lots within the scheme in accordance with the lot entitlements of the respective lots.		
• First pedestal	25	Pedestal
• Each additional 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
<b>Land that is vacant where a wastewater connection is available</b>	<b>No. of Units</b>	<b>Charge Basis Per</b>
Vacant land	25	Lot

The following sewerage charging exceptions apply.

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

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

## Trade Waste Charges

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

## Budget 2021-2022

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.

## Budget 2021-22

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

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

Factors that may apply in the measurement are:

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

Calculation formula 4

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

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

$Q_C$  is the measured water meter consumption volume (kL)

SDF is the sewer discharge factor

$P_d$  is the number of toilet pedestals on the property

$P_a$  is the annual pedestal allowance (kL)

TWDF is the trade waste discharge factor.

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

## Interest on Overdue Rates

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

## Rating Concessions and Exemptions

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

## Pensioner Concessions

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

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

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

For the purposes of administration:

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

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

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

## Budget 2021-22

- 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.

## Budget 2021-2022

## 8. Application of concession for existing applicants:

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

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

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

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

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

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

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

## State Lease Agreements – Community Organisations

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

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

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

p.59

Budget 2021-22

## Community Service Obligations (CSOs)

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

### FARMING CONCESSION/CSO

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

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

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

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

### WATER CSO

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

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

### HAEMODIALYSIS HOME TREATMENT CSO

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

For the purposes of administration:

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

p.60

## Budget 2021-2022

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

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

*Example:*

Quarterly Dialysis Consumption is 40kL

Actual usage is 100kL

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

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

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

**CONCEALED LEAKS CSO**

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

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

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

For the purpose of administration:

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

p.61

## Budget 2021-22

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

Budget 2021-2022

**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.

p.63

Budget 2021-22

## 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.

p.64

## Budget 2021-2022

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.

### Budget 2021-22

**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.

Budget 2021-2022

# Glossary – Financial Stability Ratios and Measures of Financial Sustainability

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

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

\*\* Debt includes lease liabilities.

\*\*\* Interest expense includes interest on leases.

^ Loan redemption includes lease redemption

p.67

## Budget 2021-22

## Appendix A – Raby Bay Canal Estate Map



p.68

## Budget 2021-2022

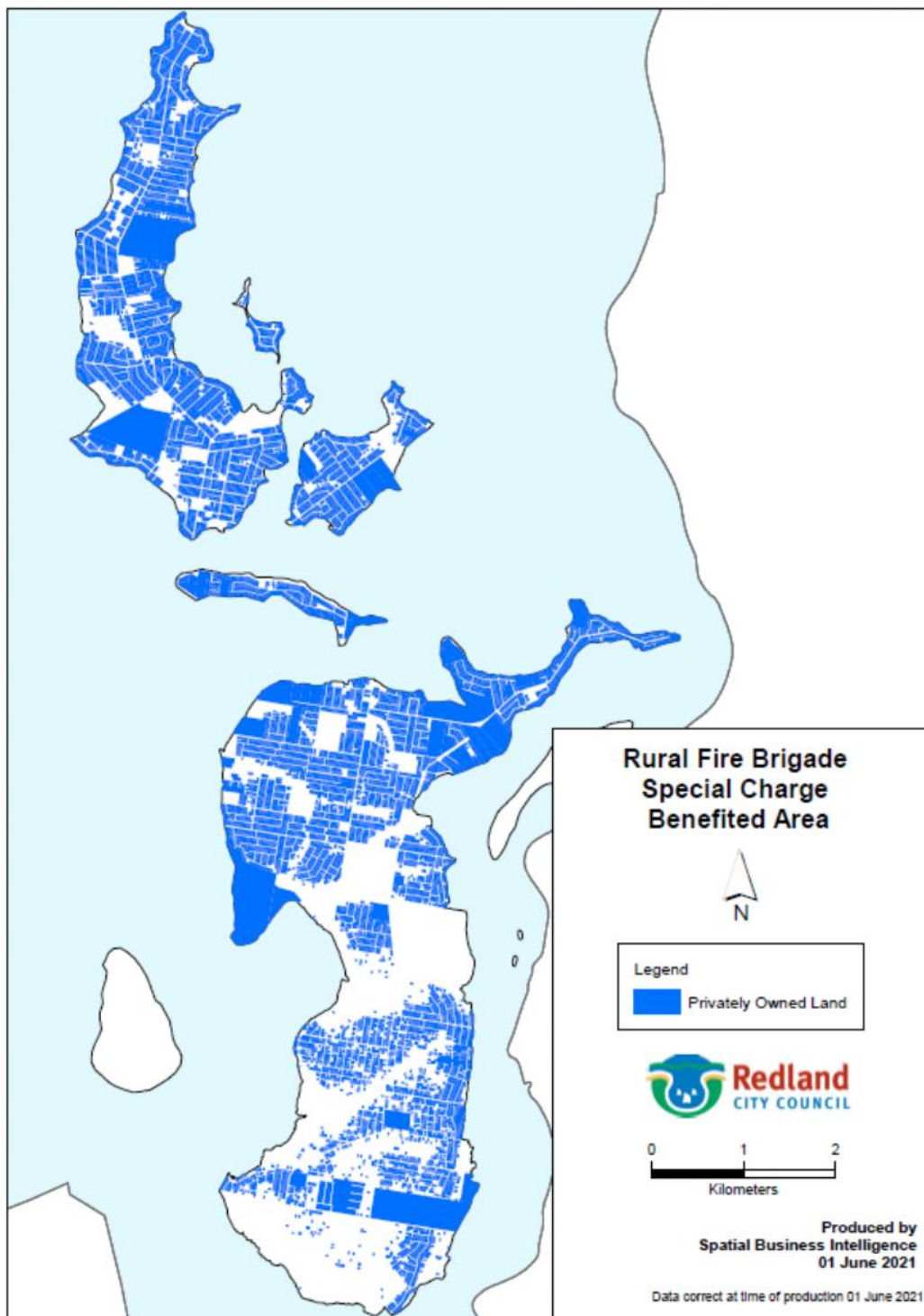
## Appendix B – Aquatic Paradise Canal Estate Map



p.69

Budget 2021-22

## Appendix C – SMBI Rural Fire Map



p.70

[Budget 2021-2022](#)**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.

p.71



**5.10 ADOPTION OF DUE DATE PERIOD FOR 2021-2022 QUARTERLY RATING****Objective Reference:** A5401758**Authorising Officer:** Deborah Corbett-Hall, Chief Financial Officer**Responsible Officer:** Deborah Corbett-Hall, Chief Financial Officer**Report Author:** Katie Woodrow, Executive Assistant to the Chief Financial Officer  
Katharine Bremner, Budget and Systems Manager  
Noela Barton, Service Manager Financial Operations**Attachments:** Nil**PURPOSE**

For Council to adopt the dates by which the rates and charges levied by Council must be paid in the 2021-2022 financial year.

**BACKGROUND**

Section 118 of the *Local Government Regulation 2012* (Regulation) requires a local government to decide the date by which, or the period within which, rates or charges must be paid. The dates must be resolved at the budget meeting.

**ISSUES**

Under section 118(2)(a) of the Regulation, the dates by which, or the period within which, rates or charges must be paid must be at least 30 days after the rate notice for the rates or charges is issued.

Council is required to decide a date or period that is at least 30 days after the rate notice, for the rates and charges, is issued. Council has indicated it proposes to adopt the minimum timeframe period for payment of rates and charges of 30 days. Based on that proposal, and the intended issue dates for rates notices for the 2021-2022 financial year, the following table shows the dates by which rates and charges would be payable for each quarter, for that financial year.

	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Charge date for levy	1 July 2021	1 October 2021	1 January 2022	1 April 2022
Rate notice issue date	12 July 2021	14 October 2021	12 January 2022	13 April 2022
Due date for payment	12 August 2021	15 November 2021	14 February 2022	16 May 2022

**STRATEGIC IMPLICATIONS****Legislative Requirements**

Section 118(1) of the Regulation requires a local government to decide the date by which, or the period within which, rates or charges must be paid.

Section 118(2) of the Regulation specifies that the date by which, or the period within which, the rates or charges must be paid must be at least 30 days after the rate notice, for the rates or charges, is issued, or subject to part 10 (Concessions) the same date or period for each person liable to pay the rates or charges.

Section 118(3) of the Regulation specifies the local government must, by resolution, make the decision at its budget meeting.

### **Risk Management**

The due dates for 2021-2022 have been prepared in consultation with key staff in the Billing Services Team and with consideration to approved public holidays.

### **Financial**

There is no anticipated financial impact on the organisation with respect to the dates that have been determined.

### **People**

Customer contact escalates with the issue of each rate notice and again on the due date. Departmental areas, such as the Integrated Customer Contact Centre and teams within the Financial Operations Unit are required to ensure staffing levels are appropriate during these times to accommodate the increased customer contact.

### **Environmental**

Nil impact expected as the purpose of the report is to adopt the due dates for payments of rates and charges for the 2021-2022 financial year.

### **Social**

Nil impact expected as the purpose of the report is to adopt the due dates for payments of rates and charges for the 2021-2022 financial year.

### **Human Rights**

Nil impact expected as the purpose of the report is to adopt the due dates for payments of rates and charges for the 2021-2022 financial year.

### **Alignment with Council's Policy and Plans**

This report aligns with Council's new Corporate Plan that comes into effect 1 July 2021: *Our Future Redlands – A Corporate Plan to 2026 and Beyond*. In particular, it underpins objective 7.4 Demonstrate good governance through transparent, accountable processes and sustainable practises and asset management.

### **CONSULTATION**

Consulted	Consultation Date	Comments/Actions
Key staff in Financial Operations Unit	April 2021	Discussed by key officers taking into consideration approved public holidays
General Counsel Group	May 2021	Report reviewed for compliance with legislation

### **OPTIONS**

#### **Option One**

That Council resolves that pursuant to section 118 of the *Local Government Regulation 2012*, that the period within which Council's rates and charges must be paid is at least 30 days after the date of issue of the relevant rates notice.

**Option Two**

That Council resolves to request further information, noting the legislation requirement is for Council to make the decision on when rates and charges must be paid at its budget meeting.

**COUNCIL RESOLUTION 2021/43**

Moved by: Cr Tracey Huges

Seconded by: Cr Adelia Berridge

That Council resolves that pursuant to section 118 of the *Local Government Regulation 2012*, that the period within which Council's rates and charges must be paid is at least 30 days after the date of issue of the relevant rates notice.

**CARRIED 11/0**

Crs Karen Williams, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Mark Edwards, Julie Talty, Rowanne McKenzie, Tracey Huges, Adelia Berridge and Paul Bishop voted FOR the motion.

**5.11 OPERATIONAL PLAN 2021-2022****Objective Reference:** A5434759**Authorising Officer:** John Oberhardt, General Manager Organisational Services**Responsible Officer:** Tony Beynon, Group Manager Corporate Governance**Report Author:** Lorraine Lee, Senior Adviser Corporate Planning and Performance**Attachments:** 1. Operational Plan 2021-2022 [↓](#)**PURPOSE**

The purpose of this report is to recommend the adoption of the Redland City Council Operational Plan 2021-2022.

**BACKGROUND**

The *Local Government Act 2009* (the Act) requires Council to prepare and adopt an annual Operational Plan for each financial year which is consistent with its Annual Budget. The Operational Plan 2021-2022 forms an important part of Council's Strategic Planning Framework

**ISSUES**

The Operational Plan 2021-2022 is an important planning document which sets out how Council intends to implement the Corporate Plan 2021-2026.

The Operational Plan 2021-2022 is structured to reflect the seven themes of the Corporate Plan 2021-2026. It includes activities that will be delivered in the 2021-2022 financial year which contribute to the delivery of goals and objectives in the Corporate Plan 2021-2026.

The Operational Plan 2021-2022 as in Attachment 1 is presented to Council for adoption.

**STRATEGIC IMPLICATIONS****Legislative Requirements**

The *Local Government Act 2009* and *Local Government Regulation 2012* require Council to adopt an annual operational plan for each financial year which is consistent with the annual budget, state how Council will progress implementation of the Corporate Plan and manage operational risks. Council's Operational Plan must include annual Performance Plans for each commercial business unit. Council must discharge its responsibilities in a way that is consistent with its annual Operational Plan, and may amend the plan at any time during the financial year by resolution.

The Chief Executive Officer is required to present a written assessment of Council's progress towards implementing the Operational Plan at Statutory Meetings of Council, held at regular intervals of not more than three months. Council is required to report on an annual review of the implementation of the Operational Plan.

**Risk Management**

The Operational Plan 2021-2022 is delivered by Council under its Enterprise Risk Management Framework. The Framework follows the principles set out in the Australian Standard AS/NZS ISO 31000:2018 Risk Management – principles and guidelines.

Failure to deliver against the Operational Plan 2021-2022 presents a risk to Council relating to the progression of the goals and objectives set out in the Corporate Plan 2021-2026. To mitigate this risk, each activity has been assigned to a lead area of Council for accountability, and quarterly reporting is undertaken to monitor and manage progress.

### Financial

The Operational Plan 2020-2021 is consistent with and will be funded from the Annual Budget 2021-2022.

### People

Activities in the Operational Plan 2021-2022 are managed by the appropriate areas of Council and delivery of the Plan is undertaken by assigned resources.

### Environmental

Specific activities in the Operational Plan 2021-2022 directly contribute to Council's environmental commitments, in particular those related to theme four 'Natural Environment'.

### Social

Specific activities in the Operational Plan 2021-2022 directly contribute to Council's social commitments, in particular those related to theme two 'Strong Communities'.

### Human Rights

There are no human rights implications associated with this report.

### Alignment with Council's Policy and Plans

The Operational Plan 2021-2022 is a key planning document that outlines activities necessary to deliver on the goals and objectives outlined in Council's Corporate Plan 2021-2026.

## CONSULTATION

Consulted	Consultation Date	Comments/Actions
Group Managers: General Counsel Group Manager Communication Engagement and Tourism Group Manager Corporate Governance Group Manager Corporate Services Group Manager Strategic Asset and Portfolio Management Group Manager City Planning and Assessment Group Manager Community and Economic Development Group Manager Customer and Cultural Services Group Manager Environment and Regulation Head of People, Culture and Organisational Performance Group Manager City Assets Group Manager City Operations	26 February 2021  26 March 2021  25 May 2021  1 June 2021	Draft activities for the Operational Plan 2021-2022. Review activities for the Operational Plan 2021-2022. Review activities for the Operational Plan 2021-2022 for consistency with Council's Annual Budget 2021-2022. Final review of draft Operational Plan 2021-2022.
Executive Leadership Team (ELT) members	15 April 2021	ELT workshop to review the draft Operational Plan 2021-2022.
Councillors	26 May 2021	Councillor workshop to review the draft Operational Plan 2021-2022.

**OPTIONS****Option One**

That Council resolves to adopt the Operational Plan 2021-2022 presented in Attachment 1.

**Option Two**

That Council resolves to adopt the Operational Plan 2021-2022, subject to amendments.

**COUNCIL RESOLUTION 2021/44**

**Moved by:** Cr Rowanne McKenzie

**Seconded by:** Cr Peter Mitchell

**That Council resolves to adopt the Operational Plan 2021-2022 presented in Attachment 1.**

**CARRIED 11/0**

Crs Karen Williams, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Mark Edwards, Julie Talty, Rowanne McKenzie, Tracey Huges, Adelia Berridge and Paul Bishop voted FOR the motion.



# Operational Plan

2021-2022



### About the Operational Plan

The *Operational Plan 2021-2022* (the Plan) is a key plan for Redlands Coast. The Plan translates the commitments set out in *Our Future Redlands A Corporate Plan to 2026 and Beyond* into annual measurable activities and actions that Council will undertake within the year. The activities progress achievement of our goals and objectives as well as identified catalyst projects and key initiatives.

Council's Strategic Planning Framework (see Figure 1) depicts the links between the Corporate Plan and strategies driving a tangible set of organisational activities through the annual Operational Plan and Budget.

The *Local Government Act 2009* along with the *Local Government Regulation 2012* requires Council to adopt an annual operational plan. In accordance with the legislation, an annual operational plan shall:

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

Council must undertake its responsibilities in a way consistent with its annual operational plan and may amend the Plan at any time by resolution. Council shall monitor progress against the Plan and present updates to Council quarterly.



Figure 1 – Strategic Planning Framework

**Managing operational risks**

Council has a comprehensive Enterprise Risk Management Framework which follows the principles set out in the Australian Standard AS/NZS ISO 31000:2018 Risk Management – principles and guidelines.

Council is committed to:

- promoting a culture of awareness and the active management of risks
- all staff (and other stakeholders) assuming responsibility for managing risks within their own areas
- regular education and training for staff in risk management practices
- regular assessment of risk exposure and the development of treatment plans to reduce levels of risk
- prioritisation of risks so resources can be allocated to managing high priority risks
- regular monitoring of risk management plans to ensure they are achieved
- developing systems that continually improve the ability to manage risks and reduce exposures.

Council maintains risk registers for strategic, operational and project level risks (see Figure 2), which are overseen by the Operational Risk Management Committee.

Council's goal is to eliminate all risks which fall within the extreme category and to manage high risks without inhibiting the necessary functions of Council. In circumstances where risk cannot be eliminated, effective risk management strategies are put in place to ensure Council can deliver on its obligations.

Risks should only be accepted when one or more of the following apply:

- the financial cost of reducing the risk outweighs the benefits
- the reduction of one risk creates one or more risks of an equal or greater risk rating
- removal of the risk significantly interferes with the achievement of Council's objectives and/or outcome of delivery.

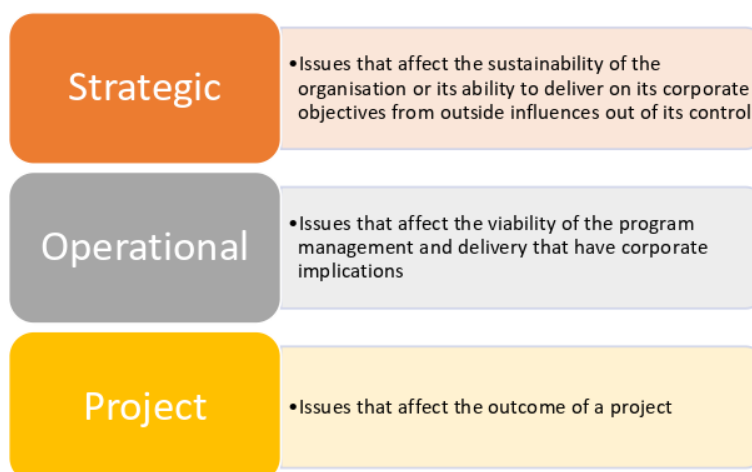


Figure 2 – Types of risks



### *Corporate Plan – Goal 1*

## CITY LEADERSHIP

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



## Our five-year plan

### OUR 2026 CITY LEADERSHIP OBJECTIVES

- 1.1 Display quality leadership by our elected Council through transparent and accountable processes and effective communication that builds community trust.
- 1.2 Undertake meaningful community engagement to encourage diverse participation in local decision making.
- 1.3 Create and maintain strategic and innovative partnerships to drive better outcomes for our city.
- 1.4 Advocate for services and funding across our city to enhance social, cultural, environmental and economic outcomes.

### CATALYST PROJECTS

1. **South East Queensland City Deal**  
Support agreement between the three levels of government to deliver investment in regionally transformative infrastructure which provides long term benefits for Redlands Coast.
2. **Smart and Connected City Strategy**  
Implement the *Smart and Connected City Strategy* to deliver smart local and regional solutions that improve the liveability, productivity and sustainability of the city.
3. **Community Engagement**  
Strengthen Council's internal capacity to undertake meaningful community engagement using a broad range of tools and deliver enhanced promotion of engagement activities.

### 2021-2026 KEY INITIATIVES

1. Improve ways of engaging with our community to encourage diverse participation in local decision making, and co-design of community outcomes.
2. Improve communication with our community to increase awareness and transparency around Council operations.
3. Develop a strategic framework to guide Council's advocacy efforts with both the Commonwealth and State Governments for the betterment of Redlands Coast.
4. Advocate for all islands to be recognised in a regional status to create greater funding opportunities.

City Leadership



2021-2022 Operational Activity	Lead	Objective
<b>CATALYST PROJECT ACTIVITIES</b>		
<b>1. South East Queensland City Deal</b>		
<p>Represent Redlands Coast interests in the development and implementation of the South East Queensland City Deal.</p> <ul style="list-style-type: none"> <li>a) Contribute through regional collaboration initiatives and targeted advocacy, including participation in Council of Mayors (SEQ) advocacy and economic development working groups.</li> <li>b) Promote collaborative economic outcomes through participation in local government working groups.</li> <li>c) Develop a Redlands Coast advocacy plan for key city building infrastructure.</li> </ul>	Community and Economic Development	1.3
<b>2. Smart and Connected City Strategy</b>		
<p>Enhance Redlands Coast liveability, sustainability and attractiveness as a place for business through smart and connected city initiatives.</p> <ul style="list-style-type: none"> <li>a) Finalise and commence implementation of the Smart and Connected City Strategy.</li> <li>b) Promote opportunities for driving innovation through initiatives for business and community.</li> </ul>	Community and Economic Development	1.4
<b>3. Community Engagement</b>		
<p>Investigate Council's capacity to deliver meaningful engagement.</p> <ul style="list-style-type: none"> <li>a) Review internal engagement processes, resources, skills and budget requirements.</li> </ul>	Communication, Engagement and Tourism	1.2
<b>2021-2026 KEY INITIATIVE ACTIVITIES</b>		
<b>Key Initiative 1</b>		
<p>Investigate new and improved ways of engaging with the Redlands Coast community.</p> <ul style="list-style-type: none"> <li>a) Review engagement activities delivered across Council and other agencies including engagement models and innovations.</li> <li>b) Implement improved engagement activities.</li> </ul>	Communication, Engagement and Tourism	1.2

City Leadership



2021-2022 Operational Activity	Lead	Objective
<b>Key Initiative 2</b>  Investigate new and improved ways of communicating with the Redlands Coast community.  a) Review communication processes, resources and skills including market researching best practice and innovative processes being utilised by other organisations. b) Implement improved communication activities.	Communication, Engagement and Tourism	1.1
<b>Key Initiative 3</b>  Develop a strategic framework to guide Council's advocacy efforts with other governments.  a) Define the project scope, key milestones and identify resourcing required. b) Develop a process and criteria for nominating key projects and initiatives to be included in Council's advocacy framework.	Corporate Governance	1.4
<b>Key Initiative 4</b>  Undertake research to support advocacy efforts for all islands to be recognised as a regional status.  a) Conduct a needs assessment for our island communities. b) Analyse island eligibility for State and Federal regional and remote grant allocations. c) Identify specific projects and initiatives that would benefit from State and Federal regional funding.	Corporate Governance	1.4

#### CONTRIBUTING SERVICES

- Elected Council
- Communication and Engagement
- Economic Development



*Corporate Plan – Goal 2*

## STRONG COMMUNITIES

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



Page 7 of 10

## *Our five-year plan*

### **OUR 2026 STRONG COMMUNITIES OBJECTIVES**

- 2.1 Enhance the health, safety and wellbeing of our community through the delivery of inclusive and responsive services focused on preserving and improving our naturally wonderful lifestyle by leveraging partnerships, networks, facilities and infrastructure.
- 2.2 Promote and celebrate our local heritage and diverse cultures through local arts, festivals and events to foster creativity and connectivity across the community.
- 2.3 Build the community's capacity to adapt to changes in the physical, social and economic environment.
- 2.4 Enhance community inclusion where people of all locations, ages, abilities and cultures can participate and have access to the necessary services and facilities.

### **CATALYST PROJECTS**

1. **Redlands Coast Sport and Recreation Precinct**  
Progress Council's staged master-plan including sporting fields, club buildings, car parking, cycling tracks, recreation trails and spaces to play and explore.
2. **Birkdale Community Land, Willards Farm and Tingalpa Creek Corridor**  
Create a shared vision for the end use of the land recognising the rich and diverse history of the site, building those values into creating an iconic landmark for the Redlands Coast.
3. **Strategic Property Planning Opportunities**  
Generate enhanced community outcomes through strategic alignment and transitioning of Council's property portfolio to embrace sustainable opportunities to deliver physical and natural assets that respond to current and future needs in regards to social, environmental and economic outcomes.

### **2021-2026 KEY INITIATIVES**

1. Stronger Communities Strategy – Implement the Stronger Communities Strategy and Action Plans to help ensure the city has services and social infrastructure to support the health and wellbeing of people of all ages and abilities.
2. Develop and deliver initiatives to recognise and celebrate our local heritage and diverse cultures through the arts and events that promote connectivity.
3. Advocate for lifelong learning and capacity building opportunities to enable social, cultural and economic participation and enhance productivity.

Strong Communities



2021-2022 Operational Activity	Lead	Objective
<b>CATALYST PROJECT ACTIVITIES</b>		
<b>1. Redlands Coast Sport and Recreation Precinct</b>		
Plan for effective sport and recreation at Heinemann Road, Redland Bay.	City Assets	2.1
<ul style="list-style-type: none"> <li>a) Continue to develop the Redlands Coast Regional Sport and Recreation Precinct through preliminary design and construction programming.</li> <li>b) Commence implementing the action plan.</li> </ul>		
<b>2. Birkdale Community Land, Willards Farm and Tingalpa Creek Corridor</b>		
Create a shared vision for the end use of Birkdale Community Land, Willards Farm and the Tingalpa Creek Corridor.	Environment and Regulation	2.2
<ul style="list-style-type: none"> <li>a) Develop a shared vision for the Birkdale Community Precinct, based on the previous community consultation process.</li> <li>b) Commence development of the draft Birkdale Community Precinct master-plan and planning for future community consultation on the master-plan for the Precinct.</li> </ul>		
<b>3. Strategic Property Planning Opportunities</b>		
Generate enhanced community outcomes through strategic alignment and transitioning of Council's property portfolio.	Environment and Regulation	2.1
<ul style="list-style-type: none"> <li>a) Complete Council's strategic property framework.</li> <li>b) Complete investigations into options for industrial land on Macleay Island.</li> </ul>		
<b>2021-2026 KEY INITIATIVE ACTIVITIES</b>		
<b>Key Initiative 1</b>		
Undertake planning and implement initiatives that support community wellbeing and build community resilience, and investigate new and improved ways of engaging with the Redlands Coast community.	Community and Economic Development	2.1 2.3 2.4
<ul style="list-style-type: none"> <li>a) Finalise and commence implementation of the Redlands Coast Stronger Communities Strategy 2021-2041.</li> <li>b) Implement the Redlands Coast Age-friendly Action Plan 2021-2026.</li> <li>c) Develop the Redlands Coast Youth Action Plan 2022-2027.</li> <li>d) Develop the Redlands Coast Community Facilities Action Plan 2022-2027.</li> <li>e) Deliver initiatives that target vulnerabilities and build community capacity and resilience.</li> <li>f) Deliver the Grants and Sponsorship Program to achieve strong community investment outcomes.</li> <li>g) Deliver initiatives that aim to reduce crime and improve community safety.</li> </ul>		

Strong Communities



2021-2022 Operational Activity	Lead	Objective
<b>Key Initiative 2</b>  Develop and deliver initiatives to recognise and celebrate our local heritage and diverse cultures through the arts and events that promote connectivity.  a) Revise Council's cultural policy to align with Our Future Redlands – A Corporate Plan to 2026 and beyond. b) Engage the Redlands Coast creative community to develop a one to five year culture plan. c) Review the Redland Performing Arts Centre and Redland Art Gallery facility and site utilisation in the delivery of arts activities and events.	Customer and Cultural Services	2.2
<b>Key Initiative 3</b>  Collaborate with schools, tertiary education providers, businesses, industries and communities to advance education opportunities in Redlands Coast.  a) Continue to facilitate and develop employment and training initiatives for Indigenous and island residents. b) Advocate for education investment opportunities and initiatives from the Education and Training Network. c) Continue to explore higher education models and options. d) Continue to investigate the development of a Centre of Excellence in Education for the Ageing. e) Investigate opportunities and feasibility to develop an international education cluster and partnerships with international institutes.	Community and Economic Development	2.3 2.4

#### CONTRIBUTING SERVICES

- Social Planning
- Community Development
- Community Grants
- Disaster Management
- Libraries
- Arts and Culture
- Parks and Open Spaces
- Sport and Recreation
- Event Management
- Community Buildings and Facilities
- Laws and Regulation
- Integrated Customer Contact



*Corporate Plan – Goal 3*

## QUANDAMOOKA COUNTRY

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



Page 11 of 35

31

## *Our five-year plan*

### **OUR 2026 QUANDAMOOKA COUNTRY OBJECTIVES**

- 3.1 Value, engage and collaborate with Traditional Owners of much of Redlands Coast, the Quandamooka People.
- 3.2 Partner with the Traditional Owners of much of Redlands Coast, the Quandamooka People, to increase recognition, understanding, and respect for traditional culture and heritage and to protect and preserve Aboriginal heritage sites.
- 3.3 Support the delivery of commitments under the current North Stradbroke Island/Minjerribah Indigenous Land Use Agreement that Council has with Quandamooka Yoolooburrabee Aboriginal Corporation to provide economic, environmental, social and cultural opportunities for Traditional Owners.
- 3.4 Acknowledge the role – and knowledge of – Traditional Owners in managing the land and sea under Native Title.
- 3.5 Work towards the finalisation of Native Title determinations in consultation with Traditional Owner groups.

### **CATALYST PROJECTS**

1. **Redlands Coast Reconciliation Action Plan**  
Progress our reconciliation journey through the development of an externally facing Redlands Coast Reconciliation Action Plan.
2. **Dual Naming Wayfinding Signage**  
Progress roll-out of dual naming wayfinding signage across the Redlands Coast that incorporates Quandamooka Jandai language.
3. **New City Entry Statements**  
Installation of new city entry statements that include acknowledgement of Quandamooka Country.

### **2021–2026 KEY INITIATIVES**

1. Work closely with the Traditional Owners of much of Redlands Coast, the Quandamooka People, and representative body Quandamooka Yoolooburrabee Aboriginal Corporation, to foster a positive, mutually respectful working relationship.
2. Continue to improve Council's capacity to deliver positive outcomes for the Traditional Owners of much of Redlands Coast, the Quandamooka People, and all Aboriginal and Torres Strait Islander people living on Redlands Coast, through policy as well as cultural awareness and heritage training for elected representatives and Council employees.
3. Work with the Quandamooka People to promote respect and understanding of Quandamooka culture and Native Title within the Redlands Coast community.
4. Work collaboratively with the Quandamooka People to help achieve a positive future for North Stradbroke Island/Minjerribah post sandmining, including advocacy for local planning.

Quandamooka Country



2021-2022 Operational Activity	Lead	Objective
<b>CATALYST PROJECT ACTIVITIES</b>		
<b>1. Redlands Coast Reconciliation Action Plan</b>		
Implement and establish reconciliation action plans.	Corporate Governance	3.2
a) Continue to implement the Kanara Malara - One People 2019-2021 Redland City Council Reconciliation Action Plan.		
b) Develop an externally facing Redlands Coast reconciliation action plan through Reconciliation Australia.		
<b>2. Dual Naming Wayfinding Signage</b>		
Develop a dual naming policy for Council.	Corporate Governance	3.3
a) Investigate and research other local governments in Australia that have dual naming protocols for local Indigenous languages.		
<b>3. New City Entry Statements</b>		
Deliver City Entry Statements.	Communication, Engagement and Tourism	3.4
a) Promote the installation of six new City Entry Statements across Redlands Coast.		
<b>2021-2026 KEY INITIATIVE ACTIVITIES</b>		
<b>Key Initiative 1</b>		
Support delivery of Indigenous Land Use Agreement (ILUA) commitments.	Corporate Governance	3.1 3.2 3.5
a) Manage Council's commitments under the ILUA by coordinating with the ILUA Consultative Committee and Protecting Sea, Land and Environment Committee.		
b) Monitor progress of ILUA activities delivered by key internal stakeholders and report to Council's Executive Leadership Team quarterly.		
c) Continue to work collaboratively with Quandamooka Yoolooburrabee Aboriginal Corporation.		
<b>Key Initiative 2</b>		
Implement culturally appropriate protocols and promote traditional knowledge.	Corporate Governance	3.2
a) Implement and monitor cultural heritage and cultural awareness training to employees and elected members.		
b) Promote cultural awareness to staff and celebrate Quandamooka and Aboriginal and Torres Strait Islander culture through key events such as the National Aborigines and Islanders Day Observance Committee (NAIDOC) and National Reconciliation Week.		

Quandamooka Country



2021-2022 Operational Activity	Lead	Objective
<b>Key Initiative 3</b>  Engage key stakeholders for the preparation of the determination of Native Title on the Redlands Coast mainland.  a) Work with Traditional Owners and the Queensland Government on Native Title claim requirements. b) Develop a mainland Indigenous Land Use Agreement for both Traditional Owner groups.  Promote Quandamooka culture and information to improve understanding of Native Title.  a) Provide information through Council's communication channels including Our Redlands magazine, social media and website.	Corporate Governance          Communication, Engagement and Tourism	3.2          3.2
<b>Key Initiative 4</b>  Strengthen the local North Stradbroke Island (Minjerribah) economy.  a) Engage with key stakeholders on Minjerribah to identify and deliver initiatives to strengthen the local economy.	Community and Economic Development	3.1 3.3

#### CONTRIBUTING SERVICES

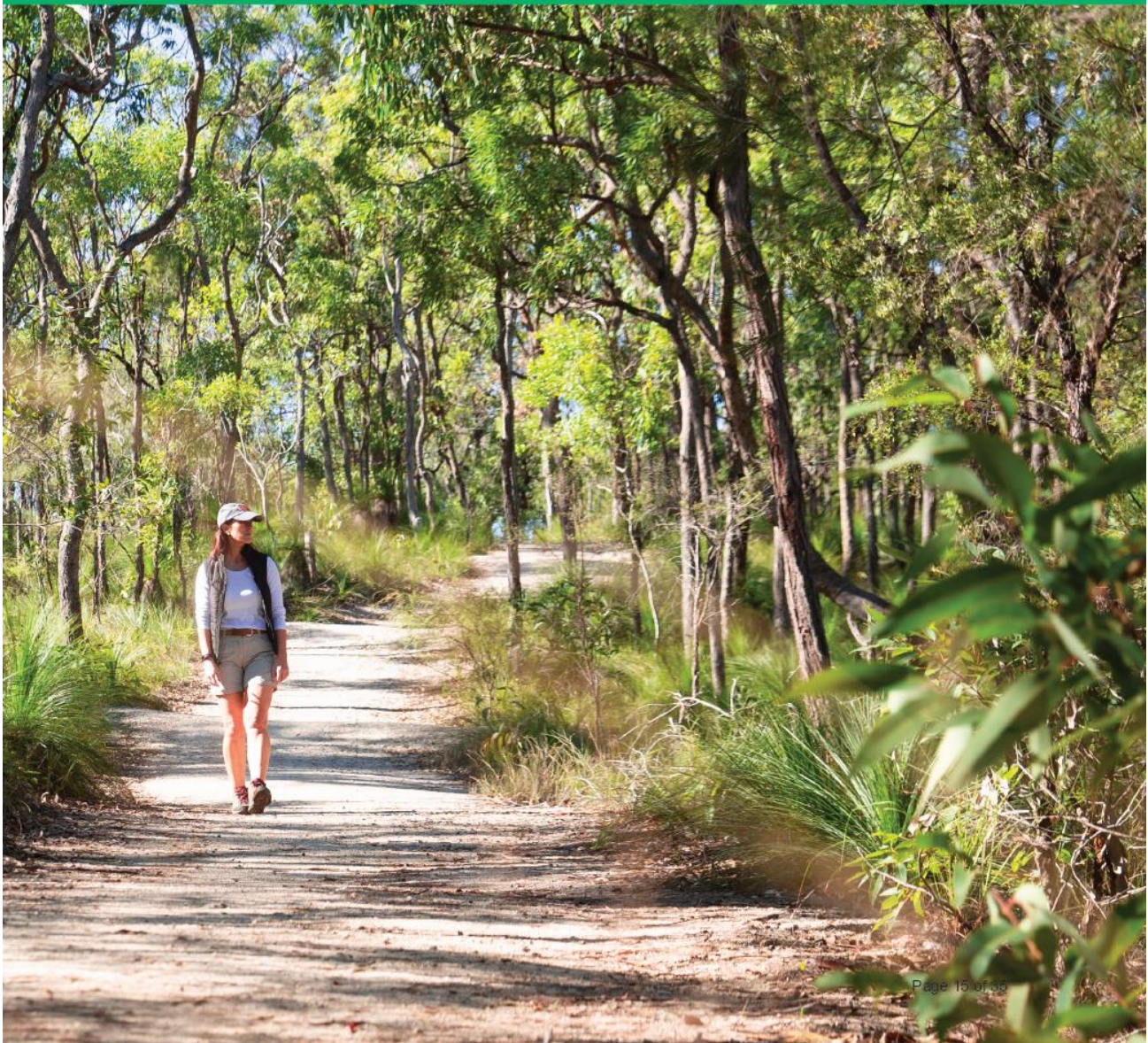
- Quandamooka Partnerships



*Corporate Plan – Goal 4*

## NATURAL ENVIRONMENT

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



Page 15 of 35

## Our five-year plan

### OUR 2026 NATURAL ENVIRONMENT OBJECTIVES

- 4.1 Manage, maintain and enhance our natural assets and ecosystems, including wildlife protection, vegetation management, and marine and waterway health and values.
- 4.2 Actively encourage reduction, reuse and recycling of waste to support sustainable waste management principles.
- 4.3 Encourage visitors and residents to embrace and experience our natural assets including coastline, islands, marine parks, hinterland and unique environment.
- 4.4 Support ecologically sustainable development through clear planning and policy.
- 4.5 Proactively manage climate change and extreme weather impacts through adaptive strategy and planning.

### CATALYST PROJECTS

#### 1. Coastline Activation

Finalise a strategy to activate the Redlands coastline, including Cleveland Point land access improvements and other landside improvements across the city, to encourage appreciation, recreation and utilisation of our unique natural bay and creek waterfront spaces and places.

#### 2. Wastewater Treatment Plants

Develop a strategy to review opportunities associated with Council's wastewater treatment plants including new forms of energy.

#### 3. Waste Management

Participate in the development of a regional waste plan, and develop a local Waste Recycling and Reduction Plan to move towards a zero waste future.

#### 4. Minjerribah Panorama Coastal Walk

Progress next stages of this unique connection to enhance visitors' experiences, by harnessing key views and completing a safe pedestrian link between Point Lookout Village and Cylinder Beach.

### 2021-2026 KEY INITIATIVES

1. Continue to target rehabilitation, regeneration and habitat management works in key priority areas, based on strategic mapping and research through the delivery of the *Redlands Wildlife Connections Action Plan*.
2. Deliver Council's *Koala Conservation Strategy* and review and update the *Koala Conservation Action Plan* to commit to proactively preserve our koala population.
3. Partner with the community to manage fire risk through Council's fire management program.
4. Explore and implement opportunities to proactively reduce Council's carbon footprint.
5. Continue to implement the Coastal Hazard Adaptation Strategy to proactively manage the impact of climate change on our foreshores.
6. Support the transition to a circular economy for waste and participate in regional collaboration and other partnership opportunities to improve resource efficiency.
7. Partner with Seqwater and other water service providers to contribute to the development of the Water 4 SEQ Plan – an integrated plan for water cycle management in South East Queensland, supporting drought preparedness for the region.
8. Deliver the *Redlands Coast Biosecurity Plan* to proactively manage the impacts to Redlands Coast environmental assets and community lifestyle posed by biosecurity risks.
9. Work with the community to provide education opportunities to support, enhance and encourage environmental understanding and grow environmental connections.
10. Implement programs to address the impacts of land uses on waterways by delivering a coordinated approach to catchment management.
11. Partner with industry leaders to investigate alternative sources of energy that provide environmental, community and economic benefits.

## Natural Environment



2021-2022 Operational Activity	Lead	Objective
<b>CATALYST PROJECT ACTIVITIES</b>		
<b>1. Coastline Activation</b>		
Commence scoping a strategy to activate the Redlands Coast coastline.	Environment and Regulation	4.3
a) Establish a working group for pre-planning of the strategy.		
<b>2. Wastewater Treatment Plants</b>		
Develop an overall strategy for wastewater treatment plants.	City Assets	4.4
a) Review release to environment requirements based on proposed strategy options for treatment plants.		
b) Finalise the strategy based on preferred options for treatment plants.		
<b>3. Waste Management</b>		
Participate in the development of a regional waste plan.	City Assets	4.2
a) Continue to participate in regional forums.		
Develop a local waste recycling and reduction plan to move towards a zero waste future.	City Assets	4.2
a) Consolidate community feedback and finalise the plan.		
b) Seek Council endorsement of the plan.		
c) Implement actions from the plan.		
<b>4. Minjerribah Panorama Coastal Walk</b>		
Plan for the Minjerribah Panorama Coastal Walk Project on North Stradbroke Island (Minjerribah).	City Assets	4.3
a) Continue to deliver stages of Minjerribah Panorama Coastal Walk works.		

## Natural Environment



2021-2022 Operational Activity	Lead	Objective
<b>2021-2026 KEY INITIATIVE ACTIVITIES</b>		
<b>Key Initiative 1</b>  a) Implement the Wildlife Connections Action Plan 2018-2023. b) Improve corridor habitat by identifying strategic areas for native vegetation planting, threat management and extension programs in identified corridor gaps and pinch points. c) Reduce impacts on corridors by enhancing buffers on freehold land and supporting landholders in creating buffers of native vegetation to reduce the risk of edge effects along priority corridors. d) Reduce impacts on corridors by reviewing conservation land acquisition priorities.	Environment and Regulation	4.1
<b>Key Initiative 2</b>  Implement the Koala Conservation Strategy 2016 and review the Koala Conservation Action Plan 2016-2021.  a) Continue to collaborate with research bodies, government agencies and the Redlands Coast community to develop a robust understanding of koala population, health, ecology and movement to inform and strengthen koala conservation planning. b) Continue to support the creation of a connected, high quality network of koala habitats capable of supporting a long term, viable and sustainable population of koalas. c) Manage the impacts of threatening processes on koala populations by undertaking on-ground works that reduce koala mortality. d) Increase understanding, connection to and participation in koala conservation actions and behaviours with the Redlands Coast community. e) Review the Koala Conservation Action Plan 2016.	Environment and Regulation	4.2
<b>Key Initiative 3</b>  Implement Council's fire management program.  a) Plan and review key areas for mitigation of fire risk rate and carry out maintenance programs as required. b) Continue to deliver community education events.	City Operations	4.1 4.5
<b>Key Initiative 4</b>  Explore and implement opportunities to proactively reduce Council's carbon footprint.  a) Continue to maintain and improve Council's carbon and energy dashboard. b) Continue to investigate renewable energy opportunities on Council buildings. c) Deliver information promoting sustainable living options including alternative energy usage to the Redlands Coast community.	Environment and Regulation	4.5

## Natural Environment



2021-2022 Operational Activity	Lead	Objective
<b>Key Initiative 5</b>  Implement the Coastal Hazards Adaptation Strategy across Redlands Coast. a) Continue to implement actions in accordance with the Strategy including coastal monitoring and protection work. b) Implement knowledge sharing actions recommended in the Strategy including working with community groups, providing fact sheets and collaborating with infrastructure providers. c) Embed hazard modelling in asset management practices across relevant asset classes.	City Assets	4.5
<b>Key Initiative 6</b>  Continue to implement the Sub Regional Waste Procurement Process. a) Continue as part of the external working group and provide status updates.	City Assets	4.2
<b>Key Initiative 7</b>  Partner with Seqwater and other water service providers. a) Continue participation with Seqwater and other water service providers in regular forums. b) Contribute to the development of the Water for South East Queensland: Planning for our future Annual Report 2021.	City Assets	4.5
<b>Key Initiative 8</b>  Deliver the Redlands Coast Biosecurity Plan 2018-2021. a) Prevent and detect invasive biosecurity matter. b) Promote awareness and education of biosecurity and pest management. c) Manage systems to provide effective pest control and enforcement activities.	Environment and Regulation	4.1
<b>Key Initiative 9</b>  Provide education opportunities to the Redlands Coast community to support, enhance and encourage environmental understanding and grow environmental connections. a) Develop and deliver a wildlife education program through scheduled workshops, events, social media and online resources which includes endangered, threatened and iconic species. b) Deliver the IndigiScapes workshop and event schedule to align with environmental strategies and plans, and respond to the community. c) Provide extension services with private land owners and the community in accordance with identified priority areas. d) Deliver community Bushcare programs in identified priority areas.	Environment and Regulation	4.1 4.2 4.3

## Natural Environment



2021-2022 Operational Activity	Lead	Objective
<b>Key Initiative 10</b>  Implement waterway catchment management programs.  a) Finalise the Redlands Coast Bay and Creeks Plan. b) Contribute to the Lower Brisbane - Redlands Coastal Catchment Action Plan 2018-2021. c) Participate in relevant partnerships and networks that foster catchment management and improved water quality. d) Undertake catchment water quality monitoring. e) Monitor recreational water quality. f) Respond to and investigate customer service requests for erosion and sediment control matters. g) Monitor compliance with development approvals for sediment and erosion control matters.	Environment and Regulation	4.12
<b>Key Initiative 11</b>  Support initiatives that advance alternative sources of energy for Redlands Coast.  a) Investigate opportunities to advance a green hydrogen economy for Redlands Coast. b) Facilitate partnerships with industry and all levels of government to externally fund green hydrogen projects. c) Promote opportunities to partner with governments, industry and research sectors on green energy initiatives to secure economic, environmental and social opportunities for Redlands Coast.	Community and Economic Development	4.4

## CONTRIBUTING SERVICES

- Environmental Management
- Waterway Management
- Environmental Compliance
- Environmental Education
- Public Health
- Waste and Recycling
- Disaster Management
- Economic Development



*Corporate Plan – Goal 5*

## LIVEABLE NEIGHBOURHOODS

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



## Our five-year plan

### OUR 2026 LIVEABLE NEIGHBOURHOODS OBJECTIVES

- 5.1 Enhance the unique character and liveability of our city for its communities through co-ordinated planning, placemaking, and management of community assets.
- 5.2 Maximise economic, environmental and liveability outcomes by creating greater connectivity and linkages within and beyond our city.
- 5.3 Increase community participation in active transport through improved infrastructure networks and behaviour change programs.
- 5.4 Sustainably manage growth and quality development in the city through planning, implementation and management of the *Redland City Plan*, *Local Government Infrastructure Plan* and *Netserv Plan*.

### CATALYST PROJECTS

1. **Active Transport Investment**  
Pivot Council's existing transport expenditure to deliver a step-change in active transport connectivity across the city, through improving cycling and pedestrian facilities.
2. **Southern Moreton Bay Islands Infrastructure**  
Consolidate existing plans and strategies to develop a roadmap to improve infrastructure on the islands.
3. **Marine Public Transport Facility Program**  
Progress the upgrade of the four Southern Moreton Bay Islands ferry terminals and review development opportunities both on adjoining land and through the repurposing of existing structures for recreational purposes.
4. **Major Transport Corridor Improvements**  
Including Wellington Street and Panorama Drive Upgrade Program – Deliver Stage 1 of the multi-stage upgrade of this major transport corridor.

### 2021–2026 KEY INITIATIVES

1. Undertake planning to create attractive and vibrant city centres where people can live and work locally.
2. Develop a framework for an ongoing local area planning program to provide solutions to meet the specific needs of individual local areas and support their unique character and identity.
3. Engage our community to co-design the liveability of their neighbourhoods through planning, placemaking, and the management of community assets.
4. Deliver the *Redlands Coast Transport Strategy*, to create a more efficient, accessible and safer integrated transport system.



2021-2022 Operational Activity	Lead	Objective
<b>CATALYST PROJECT ACTIVITIES</b>		
<b>1. Active Transport Investment</b>		
Continue to provide transport connectivity across Redlands Coast by improving cycling and pedestrian facilities.	City Assets	5.3
<ul style="list-style-type: none"> <li>a) Develop capital works program planning to improve connectivity of footpaths and cycleways.</li> <li>b) Deliver the capital works program to construct footpaths and cycleways.</li> <li>c) Continue to advocate with funding partners to align existing and future projects to targeted funding opportunities.</li> </ul>		
<b>2. Southern Moreton Bay Islands Infrastructure</b>		
Consolidate existing plans and strategies for infrastructure across the Southern Moreton Bay Islands.	City Assets	5.1
<ul style="list-style-type: none"> <li>a) Define the project scope and identify resourcing required to consolidate strategies and plans from a planning, social, infrastructure and environmental perspective.</li> </ul>		
<b>3. Marine Public Transport Facility Program</b>		
Deliver Southern Moreton Bay Island jetty upgrades in partnership with the Queensland Government.	City Assets	5.2 5.4
<ul style="list-style-type: none"> <li>a) Collaborate with the Queensland Government to deliver stages of nominated sites.</li> <li>b) Monitor project progression including expenditure of the overall project.</li> </ul>		
<b>4. Major Transport Corridor Improvements</b>		
Deliver the Wellington Street and Panorama Drive Upgrade Program Stage 1 in partnership with the Federal Government.	City Assets	5.1 5.4
<ul style="list-style-type: none"> <li>a) Complete service relocations and commence civil construction works.</li> </ul>		
<b>2021-2026 KEY INITIATIVE ACTIVITIES</b>		
<b>Key Initiative 1</b>		
Leverage the centres management approach to support mixed-use centres that provide opportunities for living and working locally.	Community and Economic Development	5.1
<ul style="list-style-type: none"> <li>a) Identify development and investment opportunities.</li> <li>b) Coordinate local activity to improve and promote liveability of centres.</li> </ul>		



2021-2022 Operational Activity	Lead	Objective
<b>Key Initiative 2</b>  Develop a framework for an ongoing local area planning program.  a) Define local area planning, identify key locations that require finer grade planning, establish a level of significance and priority, and prepare a work program. b) Commence a statutory review of the Local Government Infrastructure Plan. c) Continue collaboration and input into the review of planning provisions for the City's canal and lakeside estates. d) Finalise Major Amendment 05/19 – South West Victoria Point Local Plan. e) Continue to progress land use investigations of the Southern Thornlands Potential Future Growth Area including drafting any required amendments to City Plan.	City Planning and Assessment	5.1
<b>Key Initiative 3</b>  Engage the Redlands Coast community to co-design the liveability of their neighbourhoods through planning, placemaking, and the management of community assets.  a) Progress two minor/administrative amendments and Major Amendment 02/20- General. b) Commence implementation of Major Amendment 03/19 – Heritage with a supporting incentives package and implement Temporary Local Planning Instrument 01/21 – Protection of Local Heritage Places (TLPI 01/21) as an interim protection measure. c) Finalise Major Amendment 04/20 - Medium Density Residential Zone Code Amendment. d) Finalise Major Amendment 01/21 Environmental.	City Planning and Assessment	5.1
<b>Key Initiative 4</b>  Deliver the Redlands Coast Transport Strategy 2041.  a) Commence development of the Redlands Coast Active Transport Plan. b) Implement the Weinam Creek car share initiative. c) Commence an options analysis for the Northern Greenway Transport Corridor.	City Planning and Assessment	5.2

#### CONTRIBUTING SERVICES

- Strategic Land Use Planning
- Infrastructure Planning and Charging
- Development Assessment
- Transport and Road Network
- Water (supply)
- Wastewater (collection and treatment)
- Economic Development
- Strategic Partnerships



*Corporate Plan – Goal 6*

## THRIVING ECONOMY

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



Page 25 of 35

## *Our five-year plan*

### **OUR 2026 THRIVING ECONOMY OBJECTIVES**

- 6.1 Increase the city's productivity and economic growth through the delivery of infrastructure and well-planned, vibrant, connected precincts and centres.
- 6.2 Foster development in key industries through national and international partnerships with the education sector, government, business, and industry stakeholders.
- 6.3 Harness opportunities for existing and emerging technologies and infrastructure to drive jobs of the future and encourage business and tourism growth.
- 6.4 Leverage Redlands Coast on Quandamooka Country as a unique and diverse tourism destination to capture market share and encourage and support local, national and international tourism and business.
- 6.5 Deliver activities, events, performances and experiences that bring social, cultural and economic benefits to the community.

### **CATALYST PROJECTS**

1. **MacArthur Street Land**  
Seek partnerships for investment in infrastructure and facilities that balance enhanced social and economic opportunities.
2. **Toondah Harbour Priority Development Area**  
Progress Council's obligations under its Development Agreement with Economic Development Queensland and Walker Corporation to support the commitment to reinforce Toondah Harbour as the regional gateway to Moreton Bay and the islands.
3. **Weinam Creek Priority Development Area**  
Progress Council's staged master-plan that will transform the waterfront of Redland Bay, provide community infrastructure for local families, improve the usability of the transport hub, attract visitors, create jobs and drive economic development in the area.
4. **Capalaba Town Centre Revitalisation Project**  
Progress the revitalisation of Capalaba Town Centre to create a vibrant mixed-use centre anchored by community, commercial, and retail facilities, and activated public spaces with integrated transport.
5. **Cleveland Administration Building**  
Undertake a review of Council's Cleveland accommodation requirements.
6. **Centres Planning Program**  
Accelerate a centres planning program to enhance the city's productive precincts including the Cleveland CBD, creating opportunity for business investment, and increase in skills and capacity for employment.
7. **Redlands Coast Adventure Sports Precinct**  
Progress the new Redlands Coast integrated Aquatic Centre and Olympic standard Canoe-Kayak Slalom facility to provide additional sport, recreation and emergency services education and training facilities.
8. **Redlands Health and Wellness Precinct**  
Facilitate the delivery of the Redlands Health and Wellness Precinct as a catalyst economic opportunity to create an expanded health, social services, education and allied health cluster that can generate employment growth, and promote higher order specialist and tertiary health services.

**GOAL 6: THRIVING ECONOMY****2021–2026 KEY INITIATIVES**

1. Continue to implement the *Redlands Economic Development Framework 2041* and key industry sector plans to grow the city's economy in key sectors:
  - Health Care and Social Assistance
  - Education and Training
  - Rural Enterprise
  - Manufacturing
  - Tourism
2. Promote Redlands Coast as a destination of choice through the delivery of the Redlands Coast Destination Management Plan.
3. Advocate for improved digital infrastructure to enhance the city's capacity to attract business investment and growth and enhance productivity.
4. Collaborate with community, industry, local businesses, and entrepreneurs to realise opportunities in the circular economy.
5. Deliver initiatives to attract investment to Redlands Coast across key industry sectors, and support local businesses.
6. Support the attraction and delivery of events through improved infrastructure at event locations across the city.
7. Support key festivals that drive visitors to Redlands Coast.



Page 27 of 35

Thriving Economy



2021-2022 Operational Activity	Lead	Objective
<b>CATALYST PROJECT ACTIVITIES</b>		
<b>1. MacArthur Street land</b>		
Seek partnerships for investment in infrastructure and facilities for MacArthur Street Land.	Environment and Regulation	6.3
a) Finalise recommendations in relation to the social and economic opportunities for the land.		
<b>2. Toondah Harbour Priority Development Area (PDA)</b>		
Progress the delivery of the Toondah Harbour PDA.	Office of the General Manager Organisational Services	6.1
a) Report on progress of the development of the Environmental Impact Statement (EIS) covering coastal processes, water quality, aquatic ecology, fisheries, shorebirds, koalas and cultural heritage.		
b) Report on the implementation of a public consultation process on the final EIS.		
<b>3. Weinam Creek Priority Development Area (PDA)</b>		
Progress the delivery of the Weinam Creek PDA.	Office of the General Manager Organisational Services	6.1
a) Finalise the PDA master-plan with Economic Development Queensland.		
b) Progress Stage 3 of the Weinam Creek PDA project involving civil works on the northern side of Weinam Creek, and investigate boat ramp changes and carpark alterations.		
<b>4. Capalaba Town Centre Revitalisation Project</b>		
Progress the Capalaba Town Centre Revitalisation Project.	Community and Economic Development	6.1
a) Coordinate the project steering committee and maintain oversight over deliverables.		
b) Leverage wider investment opportunities for the Capalaba Town Centre.		
<b>5. Cleveland Administration Building</b>		
Commence a review of Council's Cleveland accommodation.	Office of the General Manager Organisational Services	6.1
a) Undertake pre-planning activities to determine options for Council's office footprint in Cleveland.		

Thriving Economy



2021-2022 Operational Activity	Lead	Objective
<b>6. Centres Planning Program</b>  Implement a centre management approach to enhance Redlands Coast key economic and lifestyle precincts.  a) Establish a place management governance and delivery model with an initial focus on Cleveland CBD. b) Deliver priority projects focused on economic impact, activations and placemaking. c) Review progress in Cleveland and apply learnings to the implementation of other centres.	Community and Economic Development	6.3
<b>7. Redlands Coast Adventure Sports Precinct</b>  Undertake planning for integrated aquatic and canoe/kayak slalom facilities.  a) Progress detailed master-planning for an integrated aquatic Olympic standard whitewater facility. b) Continue planning and advocacy for the 2032 Olympic and Paralympic Games. c) Leverage opportunities connected to the broader Birkdale Community Precinct.	Community and Economic Development	6.2
<b>8. Redlands Health and Wellness Precinct</b>  Collaborate with industry and government to advance the Redlands Health and Wellness Precinct.  a) Collaborate with project partners for delivery of the Redlands Health and Wellness Precinct and establish a Memorandum of Understanding with key stakeholders and other relevant parties. b) Contribute to activating a legislative pathway for delivering the Redlands Health and Wellness Precinct Master Plan.	Community and Economic Development	6.2
<b>2021-2026 KEY INITIATIVE ACTIVITIES</b>		
<b>Key Initiative 1</b>  Implement plans to grow the Redlands Coast economy in key economic industry sectors.  a) Finalise and commence implementation of the Redland City Manufacturing Industry Sector Plan 2021-2026. b) Contribute to implementation of the Redlands Coast Destination Management Plan 2021-2026. c) Continue to implement industry sector plans for health care and social assistance, the education and training industry, and the rural enterprises industry.	Community and Economic Development	6.2

Thriving Economy



2021-2022 Operational Activity	Lead	Objective
<b>Key Initiative 2</b>  Deliver the Redlands Coast Destination Management Plan 2021-2026.  a) Finalise the Redlands Coast Destination Management Plan 2021-2026. b) Implement actions of the Redlands Coast Destination Management Plan 2021-2026.	Communication, Engagement and Tourism	6.4
<b>Key Initiative 3</b>  Undertake advocacy with all levels of government and industry for improved data and communications infrastructure to support Redlands Coast current and future business needs.  a) Advocate for expansion of the national broadband network business grade fibre zone in key business precincts across Redlands Coast. b) Support identification of funding opportunities for expansion of Council's dark fibre project and opportunities for businesses to connect.	Community and Economic Development	6.3
<b>Key Initiative 4</b>  Promote opportunities in the circular economy.  a) Facilitate partnerships that encourage industry and business to participate in the circular economy.	Community and Economic Development	6.2
<b>Key Initiative 5</b>  Boost the Redlands Coast investment profile through targeted proactive strategy, marketing and focused implementation.  a) Develop an investment attraction plan to support growth of the Redlands Coast economy, based on sound economic analysis. b) Produce an investment prospectus that captures the current pipeline of investment, local success stories, specific opportunities and identifies new incentives. c) Develop a marketing plan that drives implementation and supports a seamless customer experience.	Community and Economic Development	6.2
<b>Key Initiative 6</b>  Review events infrastructure requirements at Council venues.  a) Investigate event infrastructure requirements at key Council venues, such as parks and the showground, to maximise event attraction.	Communication, Engagement and Tourism	6.5

Thriving Economy



2021-2022 Operational Activity	Lead	Objective
<b>Key Initiative 7</b>  Deliver actions from the Redland City Events Strategy and Action Plan 2017-2022.  a) Attract and retain key festivals and events on Redlands Coast.	Communication, Engagement and Tourism	6.5

**CONTRIBUTING SERVICES**

- Economic Development
- Strategic Partnerships
- International Relationships
- Community Grants and Sponsorships
- Tourism
- Digital Capacity and Innovation



*Corporate Plan – Goal 7*

## EFFICIENT AND EFFECTIVE ORGANISATION

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



## Our five-year plan

### OUR 2026 EFFICIENT AND EFFECTIVE ORGANISATION OBJECTIVES

- 7.1 Improve the efficiency and effectiveness of Council's service delivery to decrease costs, and enhance customer experience and community outcomes.
- 7.2 Facilitate business transformation pathways for innovation, integration, and collaboration to meet the current and future needs of our city.
- 7.3 Continue building a thriving organisation, characterised by employees who are performing at their best, are energised, connected and continually getting better at what they do.
- 7.4 Demonstrate good governance through transparent, accountable processes and sustainable practices and asset management.
- 7.5 Promote a healthy and inclusive work environment where our employees actively care, support and protect the wellbeing of themselves and others.

### CATALYST PROJECTS

1. **New Fibre Optic Network**  
Deliver Council's fast fibre optic network to provide savings for Council's own existing operating costs, improve connectivity between Council sites, while also offering capacity to improve services for local businesses.
2. **Customer Experience**  
Deliver Council's Customer Experience Strategy to enable customer centric service delivery which meets the community's changing needs, making it easier to work with Council and provides quality customer outcomes consistently. By engaging with our community we will work to enhance our digital first capabilities.
3. **Business Transformation**  
Deliver a Business Transformation Strategy to enable changes which reduce red tape, save money, and improve community outcomes.
4. **Our People**  
Deliver Council's *People Strategy* to enable a thriving organisation, supported by a healthy and inclusive work environment, organisational agility, cultural integrity and responsible leadership.
5. **Digital Transformation**  
Review and modernise Council's systems and implement digital processes to enable contemporary and easier ways to access and interact with Council information and services.

### 2021-2026 KEY INITIATIVES

1. Review Council services to ensure we have the right offering, to meet our community needs and remain financially sustainable.
2. Continue our transformation toward asset management best practice by using improved data to shift from reactive to planned maintenance.
3. Improve our value for money delivery through the upgrade of our financial management system.
4. Strengthen internal efficiencies, external savings and Council's long-term sustainability to deliver on the Corporate Plan through implementation of strategic procurement practices and initiatives which improve opportunities for local, social, sustainable and good governance purchasing outcomes.

Efficient and Effective Organisation



2021-2022 Operational Activity	Lead	Objective
<b>CATALYST PROJECT ACTIVITIES</b>		
<b>1. New Fibre Optic Network</b>		
Progress the Redlands Coast Fibre Optic Network.	Corporate Services	7.2
<ul style="list-style-type: none"> <li>a) Continue to build the fibre optic network across Redlands Coast including connecting Council sites to the network.</li> <li>b) Investigate opportunities to optimise the fibre optic network for community benefit.</li> </ul>		
<b>2. Customer Experience</b>		
Deliver Council's Customer Experience Strategy to enable customer centric service delivery.	Customer and Cultural Services	7.1
<ul style="list-style-type: none"> <li>a) Investigate options to establish a 'voice of customer' program.</li> <li>b) Identify and review options to implement customer experience measures.</li> <li>c) Identify customer experience training needs for employees and review training implementation options.</li> </ul>		
<b>3. Business Transformation</b>		
Deliver the Business Transformation Strategy.	People, Culture and Organisational Performance	7.2
<ul style="list-style-type: none"> <li>a) Finalise the draft Strategy.</li> <li>b) Implement the Strategy including engagement with key stakeholders and benchmarking with other organisations.</li> </ul>		
<b>4. Our People</b>		
Embed and promote the Redland City Council employer brand.	People, Culture and Organisational Performance	7.3 7.5
<ul style="list-style-type: none"> <li>a) Embed the employee value proposition in all people practices within Council.</li> <li>b) Deliver targeted and ad-hoc communications both internally and externally.</li> </ul>		
Embed Council's organisational values.	People, Culture and Organisational Performance	7.3 7.5
<ul style="list-style-type: none"> <li>a) Enable delivery of 'our team, our values' workshops to articulate team behaviours to values.</li> <li>b) Promote and celebrate outcomes of 'our team, our values' and continue the conversation.</li> </ul>		

Efficient and Effective Organisation



2021-2022 Operational Activity	Lead	Objective
<b>5. Digital Transformation</b>  Develop an information management strategy for Council.  a) Identify opportunities to improve business process through automation and technology. b) Identify ways to modernise Council's systems and implement digital processes.	Corporate Services	7.1
<b>2021-2026 KEY INITIATIVE ACTIVITIES</b>		
<b>Key Initiative 1</b>  Review Council's services.  a) Implement a self-service approach and service catalogue via Council's new intranet.	People, Culture and Organisational Performance	7.1
<b>Key Initiative 2</b>  Continue to improve Council's asset management.  a) Invest in data improvements. b) Strengthen the culture, increase the skills and knowledge of key stakeholders. c) Develop a maintenance management strategy.	Strategic Asset and Portfolio Management	7.4
<b>Key Initiative 3</b>  Improve Council's financial management system.  a) Implement Council's new financial management system. b) Optimise Council's financial business processes to enhance efficiency.	Corporate Services	7.1
<b>Key Initiative 4</b>  Deliver the Procurement Transformation Program and continue to implement strategic contracting procedures including a forward contracting plan.  a) Implement phase two of the MyBuy portal. b) Continue to develop ArcBlue dashboards to align with categories. c) Continue to scope out and implement the contract management system. d) Deliver category management training. e) Increase local benefit and maintain a positive trend.	General Counsel	7.4

**CONTRIBUTING SERVICES**

- Financial Management
- Asset Management
- People, Culture, Safety and Wellbeing
- Information Management
- Fleet
- Legal Services and Risk Management
- Procurement
- Corporate Planning and Performance
- Corporate Governance
- Communication and Engagement



# City Water

A business unit of Redland City Council

Annual Performance Plan  
2021–2022



## Table of Contents

1	INTRODUCTION.....	2
2	KEY PRINCIPLES OF A COMMERCIAL BUSINESS UNIT.....	3
3	REDLAND CITY COUNCIL VISION AND MISSION .....	3
3.1	CITY WATER KEY BUSINESS DRIVERS .....	3
4	ROLES OF EACH PARTY .....	3
4.1	REDLAND CITY COUNCIL .....	3
4.2	CITY WATER.....	3
5	UNDERTAKINGS BY THE PARTIES .....	3
5.1	REDLAND CITY COUNCIL .....	3
5.2	CITY WATER.....	4
6	REDLAND CITY COUNCIL CORPORATE PLAN 2021-2026.....	4
7	STRATEGIES FOR ACHIEVING OBJECTIVES .....	4
8	SERVICES .....	4
8.1	WATER SUPPLY SERVICE .....	5
8.2	WASTEWATER SERVICE .....	5
9	REPORTING.....	5
9.1	REPORTING STRUCTURE .....	5
9.2	REPORTING .....	5
10	MEETING OUR CUSTOMERS' NEEDS .....	6
10.1	CUSTOMER SERVICE STANDARDS.....	6
10.2	CUSTOMER ADVICE .....	6
10.3	SEEKING FEEDBACK FROM OUR CUSTOMERS AND COMMUNITY.....	6
11	PLANNING FOR THE FUTURE .....	7
11.1	FINANCIAL PLANNING.....	7
11.2	ASSETS .....	7
11.3	EMPLOYMENT AND TRAINING PLAN .....	7
11.4	FINANCIAL RISK.....	7
12	REVENUE.....	8
12.1	COLLECTION OF CHARGES.....	8
12.2	COLLECTION OF FEES, CHARGES AND MISCELLANEOUS INCOMES .....	8
12.3	COMMUNITY SERVICE OBLIGATIONS (CSOs).....	8
12.4	MEASUREMENT OF WATER CONSUMPTIONS .....	9
13	FINANCIAL STRUCTURE .....	9
13.1	CAPITAL STRUCTURE.....	9
13.2	PHYSICAL ASSETS .....	9
13.3	MONETARY ASSETS.....	9
13.4	INVESTMENT .....	9
13.5	CASH BALANCES .....	9
13.6	LOANS.....	9
13.7	SUBSIDY.....	9
13.8	RECOGNITION OF ASSETS .....	10
13.9	DEPRECIATION.....	10
13.10	PRICING POLICIES .....	10
13.11	NET RETURN TO COUNCIL.....	10
13.12	RESERVES.....	10
13.13	DEVELOPER CONTRIBUTIONS.....	10
	ATTACHMENT 1 – OPERATIONAL BUDGET 2021-2022 – 3 YEARS .....	11
	ATTACHMENT 2 – CAPITAL FUNDING 2020-2021 – 3 YEARS .....	12
	ATTACHMENT 3 – KEY PERFORMANCE INDICATORS 2021-2022.....	13

## 1 Introduction

City Water is a commercial business unit (CBU) of Redland City Council (Council), as required under section 92AJ of the *South-East Queensland Water (Distribution and Retail Restructuring) Act 2009*.

The *Local Government Act 2009* (the *Act*) and the *Local Government Regulation 2012* (the *Regulation*) govern the operation of business units run by local governments.

Section 45 of the *Act* states:

A local government's annual report for each financial year must –

- (a) contain a list of all the business activities that the local government conducted during the financial year
- (b) identify the business activities that are significant business activities
- (c) state whether or not the competitive neutrality principle was applied to the significant business activities, and if the principle was not applied, the reason why it was not applied
- (d) state whether any of the significant business activities were not conducted in the preceding financial year, i.e. whether there are any new significant business activities.

Section 19 (2) of the *Regulation* states the thresholds for water and sewerage combined activities is 10,000 or more premises being connected to a water service as at 30 June of the financial year ending immediately before the current financial year.

Section 175 of the *Regulation* states:

- 1) The annual operational plan for a local government must:
  - (a) be consistent with its annual budget
  - (b) state how the local government will:
    - (i) progress the implementation of the 5-year corporate plan during the period of the annual operational plan
    - (ii) manage operational risks
  - (c) include an annual performance plan for each commercial business unit of the local government.
- 2) An annual performance plan for a commercial business unit is a document stating the following for the financial year, the:
  - (a) unit's objectives
  - (b) nature and extent of the significant business activity the unit is to conduct
  - (c) unit's financial and non-financial performance targets
  - (d) nature and extent of the community service obligations the unit must perform
  - (e) cost of, and funding for, the community service obligations
  - (f) unit's notional capital structure, and treatment of surpluses
  - (g) unit's proposed major investments
  - (h) unit's outstanding, and proposed, borrowings
  - (i) unit's policy on the level and quality of service consumers can expect
  - (j) delegations necessary to allow the unit to exercise autonomy in its commercial activities
  - (k) type of information that the unit's reports to the local government must contain.
- 3) A local government may omit information from the copies of the annual performance plan made available to the public if:
  - (a) the information is of a commercially sensitive nature to the commercial business unit
  - (b) the information is given to each of the local government's councillors.

*Note – See also section 171 (Use of information by councillors) of the Act.*
- 4) The local government may change an annual performance plan for a commercial business unit at any time before the end of the financial year.

The *Regulation* also requires the CBU's performance to be monitored by the local government against performance targets mentioned in the Annual Performance Plan (APP).

## 2 Key principles of a commercial business unit

The APP supports the key principles of commercialisation as detailed in section 28 of the *Regulation*, which are:

- (a) clarity of objectives
- (b) management autonomy and authority
- (c) accountability for performance
- (d) competitive neutrality.

## 3 Redland City Council vision and mission

Vision: Naturally wonderful lifestyle. Connected communities. Embracing opportunities.

Mission: Make a difference, make it count.

### 3.1 City Water key business drivers

- customer service
- business efficiency
- environmental sustainability
- pricing arrangements that reflect true costs, full cost recovery and regulatory requirements
- competitiveness
- the provision of a safe working environment

## 4 Roles of each party

### 4.1 Redland City Council

- owner of the business and water and wastewater assets
- discharges its obligations as a service provider through City Water and/or its Water and Wastewater Infrastructure Asset Management Team
- specifies levels of service
- customer of City Water

### 4.2 City Water

In collaboration with the Water and Wastewater Infrastructure Asset Management Team;

- service provider for planning, maintenance and operation of water and wastewater assets
- customer of Redland City Council

## 5 Undertakings by the parties

### 5.1 Redland City Council

Council has delegated management autonomy to City Water and Water and Wastewater Infrastructure Asset Management Teams for:

- entering into contracts in the name of the business unit of Council in line with Council delegations
- completing approved programs in accordance with Council's budget, operational and corporate plans as well as City Water's performance plan
- promoting and presenting City Water to the Redlands Coast community as a professional commercial business by undertaking educational, promotional and customer activities
- developing and implementing budgets and long-term pricing models and financial plans.

Council will compensate City Water the cost of providing any community service obligations (CSOs) in line with section 24 of the *Regulation*. These will be reviewed on an annual basis as part of the performance plan and the budget development process.

Council will buy water and wastewater services from City Water under the same terms and conditions as customers.

Council will operate in accordance with various policies and the Corporate Plan 2021-2026.

## City Water – Annual Performance Plan 2021-2022

**5.2 City Water**

City Water will, in collaboration with the Water and Wastewater Infrastructure Asset Management Team:

- provide water and wastewater operations
- conduct its business and operations in compliance with the requirements of the *Environmental Protection (Water) Policy 2009* of the *Environmental Protection Act 1994*, the *South-East Queensland Water (Distribution and Retail Restructuring) Regulation 2010* of the *South-East Queensland Water (Distribution and Retail Restructuring) Act 2009*, the *Local Government Act 2009*, the *Water Act 2000*, the *Water Supply (Safety and Reliability) Regulation 2011* of the *Water Supply (Safety and Reliability) Act 2008*, the *Local Government Regulation 2012* and other relevant acts and regulations
- operate within National Competition Policy (NCP) guidelines and deliver an annual net return to Council as detailed in this Annual Performance Plan
- adopt the principles of ecologically sustainable development
- plan for, build, operate and maintain assets to ensure nominated service levels are maintained
- commit to the overall Council vision of operating within a best value framework - value for money will be superior to lowest pricing
- use Council's full range of corporate services using internal corporate allocations
- implement the Netserv Plan
- provide monthly reports on its financial and non-financial performance
- show due diligence in immediately reporting any serious non-compliances or incidents to Council
- pursue and undertake private works on a full cost plus profit basis provided the works fall within the scope, skill and competencies of assigned staff and contractors. Financial risk of Council must be considered when undertaking significant private works projects.

**6 Redland City Council Corporate Plan 2021-2026**

To deliver on *Our Future Redlands – A Corporate Plan to 2026 and Beyond*, City Water will in conjunction with Council's Water and Wastewater Infrastructure Asset Management Team:

- supply healthy water in an ecologically sustainable manner by planning, designing, constructing, operating and maintaining a high quality water distribution system
- process wastewater in an ecologically sustainable manner by planning, designing, constructing, operating and maintaining a system for the collection, treatment and disposal of wastewater and biosolids.

**7 Strategies for achieving objectives**

City Water will strive to show high levels of performance in the following areas in achieving the objectives:

- quality products and service
- customer services including timely response to complaints and requests
- environmental and safety standards
- improving the value of the business and meeting Council's capital structure and net return targets
- managing costs to improve value to customers
- strengthening demand management to meet the south-east Queensland (SEQ) regional targets for per capita water consumption
- monitoring and reporting on key financial and non-financial performance indicators
- meeting the objectives of the Council of Australian Governments and NCP reforms.

**8 Services**

Chapter 3A Part 2 of the *South-East Queensland Water (Distribution and Retail Restructuring) Act 2009* states that, from the end of June 2012, City Water, as a commercialised business unit of Council, will be a service provider subject to the *Water Supply (Safety and Reliability) Act 2008*.

Chapter 2 Part 3 Division 2 of the *Water Supply (Safety and Reliability) Act 2008* provides City Water with the general power of a service provider to operate water and wastewater services within the Council area with current service delivery areas.

## City Water – Annual Performance Plan 2021-2022

The nature and scope of City Water's main activities and undertakings are:

**8.1 Water supply service**

City Water's undertaking for water supply will include the planning, construction, operation and maintenance of the following assets:

- reticulation network
- trunk mains
- services
- meters
- hydrants
- pump stations
- reservoirs
- water boosters

**8.2 Wastewater service**

City Water's undertaking for wastewater supply will include the planning, construction, operation and maintenance of the following assets:

- wastewater treatment plants (WWTPs)
- pump stations
- pressure mains
- reticulation network
- maintenance holes
- effluent mains
- developing recycled water opportunities
- irrigation and reuse systems
- the provision of trade waste services

## 9 Reporting

**9.1 Reporting structure**

In line with the key principles of commercialisation in section 28(b)(ii) of the *Local Government Regulation 2012*, City Water has autonomy in its day-to-day operations.

The reporting structure is such that Council's General Manager Infrastructure and Operations reports to the Chief Executive Officer (CEO) regarding City Water.

**9.2 Reporting**

City Water will provide the following reports:

Monthly:

- monthly key performance indicators (KPIs) as shown in the attached City Water scorecard indicators – 2021-2022
- standard set of financial reports
- wastewater treatment plant (WWTP) performance

Yearly:

- yearly KPIs as shown in the attached City Water scorecard indicators – 2021-2022
- statement of financial performance
- statement of financial position
- annual budget as part of corporate process

## 10 Meeting our customers' needs

### 10.1 Customer service standards

#### Water and wastewater

Section 115 of the *Water Supply (Safety & Reliability) Act 2008* requires service providers to prepare a customer service standard (CSS) for its water and wastewater services. It also requires the service provider to clearly state the level of service to be provided to customers, the process for service connection, billing, metering, accounting, customer consulting, complaints and dispute resolution.

It also contains any other matters as mentioned in the Customer, Water and Wastewater Code issued by the Department of Regional Development Manufacturing and Water (DRDMW).

The CSS is reviewed annually and customers will be informed and given opportunity to comment on significant changes. A copy is available on Council's website or from Council's customer service centres.

For 2021-2022 CSS, City Water will make every effort to:

#### Water

- ensure at least 98% of water samples comply with Australian Drinking Water Guidelines
- ensure there are no more than 4 water quality complaints per 1000 properties each reporting year
- make sure at least 98% of properties, when tested, have a minimum 22 metres static head and flow to the atmosphere of at least 30 litres a minute at the meter
- respond to loss of supply within one hour on mainland
- restore 97% of mainland interruptions caused by disruptions in the distribution network within five hours
- Provide at least two business days' notice for planned works or, four business days' notice for registered special needs properties and, advise when supply is expected to be restored
- make sure there are no more than eight water main breaks and leaks per month for every 100 kilometres within the distribution network
- makes sure there are no more than 100 properties affected by an unplanned interruption per 1000 properties
- meet our response times, however for island services it is reasonable to expect longer times

#### Wastewater

- restore 97% of service interruptions within five hours following a mainland incident
- respond to 90% of mainland wastewater blockages or overflows within one hour
- make sure there are no more than (12) twelve blockages/chokes per 100km wastewater main per reporting year
- meet our response times, however for island services it is reasonable to expect longer times

### 10.2 Customer advice

City Water will provide a range of information relating to service advice, accounts and charges on request.

City Water will make available information to customers through the use of fact sheets, City Water's internet pages and community education programs.

The CSS for water and wastewater also contains useful advice on sustainable water supply and a complaints resolution process for dealing with customer requests and concerns.

### 10.3 Seeking feedback from our customers and community

City Water will collect community feedback information and participate in community consultations. Feedback from surveys and consultation will be used to gauge acceptance of service levels. This mechanism is seen by the CBU as a valuable input into improving services delivery.

Customer feedback may be collected through some or all of the following forms:

- recording unsolicited complaints and comments
- management or staff attendance at community consultation sessions
- formal surveys by a third party consultant or formal surveys by in-house staff.

## 11 Planning for the future

### 11.1 Financial planning

- City Water will review its financial model on a yearly basis
- The financial model will be for a period of no less than 10 years
- City Water's budget will be formulated on an annual basis and reviewed during the financial year in accordance with the timeframes set by Council, the anticipated capital structure and Council's net return expectations.

### 11.2 Assets

Redland City Council owns and operates:

- five reservoirs – Dunwich (two), Point Lookout (two) and Amity Point (one). This does not include the clear water storages at each Water Treatment Plant which are owned by Seqwater.
- six water pumping stations and mains as part of this distribution network. Detail regarding the entire drinking water distribution network can be found in our [Drinking Water Quality Management Plan \(DWQMP\)](#)
- 1,312 km of water mains distributing water to 67,157 connected residential properties (including 6,912 vacant lots) and 2,599 connected non-residential properties
- 1,205 km of wastewater mains, 140 pump stations and seven wastewater treatment plants to collect and treat incoming wastewater from 53,144 properties across the existing wastewater connection area.

City Water will work with the Water and Wastewater Infrastructure Asset Management Team to optimise assets and strive for best value of operations by:

- regularly assessing assets and development of planning reports
- implementing and improving preventative maintenance programs
- enhancing asset condition ratings and information
- timely updating of asset databases
- improving data for calculation of valuations
- considering contemporary valuation methodologies in accordance with effective NCP pricing principles
- updating and actioning an asset service management plan
- considering the risk of possible obsolescence when evaluating use of advancing technology

### 11.3 Employment and training plan

City Water will make sure the intellectual property of the CBU is retained and operational processes are maintained in perpetuity by implementing the Human Resource Management Administrative Directive (PAC-001-A) which states that Council is committed to:

- strategically developing, supporting and managing our people to perform at their best to create an attractive, safe, professional, ethical and productive workplace.
- inspiring, guiding and supporting employees to excel through leadership.
- ensuring all employees understand their role and take ownership for their responsibilities and deliver on their commitments.
- building a culture that measures, assesses, recognises and rewards performance.
- fostering the principles and practices of equity and diversity.
- encouraging efficiency, financial acumen, customer service, flexibility and innovation into work practices.
- building positive workplace relations through cooperation and collaboration within and across teams.
- communicating openly, honestly and constructively.
- developing, promoting and implementing sound human resource management strategies, guidelines and procedures to support the policy objective.

### 11.4 Financial risk

City Water will adopt strategies to minimise financial risk, consistent with Council's Financial Strategy

## City Water – Annual Performance Plan 2021-2022

2020-2030, including:

- achieve financial sustainability aimed at ensuring that our recurrent (operating) revenue is sufficient to cover an efficient operating expense base including depreciation, that is, positive operational ratios
- to ensure adequate funding is available to provide efficient and effective water and wastewater services to the community
- continuation of good asset management to ensure that all infrastructure assets are well maintained and are fit for purpose
- address key intergenerational infrastructure and service issues, which allows any significant financial burden to be spread over a number of years and not impact adversely on current or future ratepayers
- provide good financial and asset risk management which gives assurance that major risks have been considered and are reflected in future operational, financial and asset management planning
- effective planning, continually reviewing and refining the costing and quotation for goods and services following a structured but flexible process for quotation and tendering contracts in line with corporate processes and sound contracting principles
- maximising the use of grants and/or subsidies for works, where opportunities are identified
- holding an appropriate level of insurance cover
- monitoring the sundry debtors to ensure revenues are maximised.

## 12 Revenue

Revenues are collected by Council and transferred to City Water for all services it provides.

### 12.1 Collection of charges

City Water's water and wastewater charges will be integrated on Council rate notices.  
All outstanding charges will appear in City Water's balance sheets.

### 12.2 Collection of fees, charges and miscellaneous incomes

Revenues for fees and charges will be collected in the following manner:

- prepayment for works associated with developments, new properties or alterations to infrastructure; and
- revenue for other works including trade waste fees will be by invoice with a 30-day payment period.

### 12.3 Community service obligations (CSOs)

CSO payments will be made by Council for services supplied for less than full cost price in accordance with Council pricing, Council policy or Council operations. A summary of the CSOs will be provided in Council's annual report in accordance with the *Local Government Regulation 2012*.

CSOs may include:

- concessions provided to sporting bodies or clubs
- concessions, remissions or rebates for specific persons stated in a policy
- any non-commercially driven concession or remission provided by resolution of Council
- community services
- special audits and assessments outside commercial requirements.

## City Water – Annual Performance Plan 2021-2022

CSOs for Council 2021-2022 are:

Job Name	Description of the nature of the CSO	Budget Year 2021-22 \$000
Water concession not for profit	Reduced charges for water for charities and not for profit organisations	97
Wastewater concession not for profit	Reduced charges for wastewater for charities and not for profit organisations	301
Concealed leaks	A remission provided to eligible customers on the estimated water lost due to a concealed leak	82
		<b>480</b>

#### 12.4 Measurement of water consumptions

All water supplied will be measured through a water meter (including consumption through fire hydrants and water filling stations). Water meters will be read four times per annum and water meters upgraded as part of a progressive replacement program.

Connection to the water network using a hydrant standpipe will be limited to fire purposes only or exceptional circumstances approved by City Water. The cost of water taken from the network will be charged as per Council's fees and charges schedule. A bond and hire fee will be applied to any approved metered hydrant standpipe issued by City Water. Recycled water will be provided via designated recycled water filling stations only.

### 13 Financial Structure

City Water shows as a separate unit within Council's financial ledgers.

A separate accounts payable and receivable ledger will operate within Council's financial system to allow for easy identification of payments.

#### 13.1 Capital structure

The consolidated capital structure of the CBU will comprise community equity to the value of assets less liabilities.

The 10-year Debt to Debt + Equity level shall be in the range of 35-55%, currently the planned level for 2021-2022 shall be 37.3%

#### 13.2 Physical assets

In accordance with the initial CBU establishment plan, the capital structure of City Water will include all current and non-current assets and liabilities and equity shown in the financial statements.

#### 13.3 Monetary assets

All current assets as recorded in City Water including reserves, debtors and prepayments are to be managed by the CBU.

#### 13.4 Investment

Council's financial services section will invest all excess cash held by City Water at the best possible interest rate.

#### 13.5 Cash balances

The cash balances shall be held at a level that equates to 3-4 months annualised average operational costs.

#### 13.6 Loans

The CBU will use debt to fund large infrastructure projects associated with the generation of revenue in line with corporate guidelines and direction from Council's Executive Leadership Team direction.

#### 13.7 Subsidy

City Water will optimise the use of available grants and subsidies by managing the forward planning of

## City Water – Annual Performance Plan 2021-2022

future works programs.

**13.8 Recognition of assets**

Assets will be recognised using industry standards and the methodologies developed through Council's asset valuation policy, the *Local Government Regulation 2012*, and the *Australian Accounting Standards*.

**13.9 Depreciation**

City Water will depreciate its assets in accordance with the *Australian Accounting Standards* having regard for contemporary depreciation methods.

**13.10 Pricing policies**

City Water will price its services in accordance with NCP methodologies while taking into account Council policy. This may include introducing additional user pays type fees and charges.

Water charges are set as a two-part tariff – an access charge and a consumption charge.

Wastewater charges are set as one tariff based on sewer units.

Commercial and industrial properties fixed access are charged on a per connection and/or per pedestal or equivalent pedestal (urinal) basis.

**13.11 Net return to Council**

City Water will provide to Council a surplus made up of dividend, income tax and internal debt finance structuring to the value of the following:

- tax on operating capability @ 30% - calculated for each individual product, i.e. water and wastewater
- dividend: 75% on earnings after tax and other agreed exclusions – calculated for each individual product, i.e. water and wastewater.

To achieve the surplus the following parameters will need to be considered:

Revenue: Revenue should be modeled in line with long-term pricing and financial modeling of Redland City Council, meeting the requirements and commercial rates of return required by NCP reforms.

Expenses: Wage increases in line with enterprise bargaining agreement and commercial activity needs.

Goods and services increase by taking into consideration state bulk water charge inflationary pressures, growth and environmental or legislative influences.

Net Return to Council: The net return to Council is made up of the following:

- + Tax
- + Dividend
- + Internal interest

**13.12 Reserves****Constrained capital works reserves (City Water 5134 and Wastewater 5135)**

Developer cash contributions received by City Water are transferred to constrained cash reserves. It is the purpose of this reserve to fund future capital works that relate to projects that are classified as upgrade, expansion or new projects.

**13.13 Developer contributions**

City Water will appropriate developer contributions to the capital works reserve less a portion to be recorded as operating revenue that equates to the interest on Queensland Treasury Corporation loans for that year.

Donated assets will be recorded as revenue and the value recorded to the balance sheet as a non-current asset. Donated assets will be recorded in the electronic asset register and as constructed data recorded in the geographic information system.

## City Water – Annual Performance Plan 2021-2022

## ATTACHMENT 1 – OPERATIONAL BUDGET 2021-2022 – 3 YEARS

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

## ATTACHMENT 2 – CAPITAL FUNDING 2021-2022 – 3 YEARS

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

## City Water – Annual Performance Plan 2021-2022

## ATTACHMENT 3 – KEY PERFORMANCE INDICATORS 2021-2022

Key Result Area and Goals	CITY WATER SCORECARD WATER & WASTEWATER INDICATORS – 2021-2022	Monthly Target	Unit	Reporting Frequency	Annual Target
<b>Financial management</b> Ensure the long term financial viability of the City and provide public accountability in financial management.	Operating revenue (actual to budget)	+/- 5%	%	Monthly	+/-5%
	Operating goods and services expenditure (actual to budget)	+/- 5%	%	Monthly	+/-5%
	Capital expenditure (actual to budget)	+/- 5%	%	Monthly	+/-5%
	Treatment costs per property serviced (wastewater)	\$12.20	\$	Monthly	\$146.44
	Maintenance costs per property serviced (water)	\$5.19	\$	Monthly	\$62.33
	Maintenance costs per property serviced (wastewater)	\$9.98	\$	Monthly	\$119.75
<b>Deliver essential services</b> Provide and maintain water, waste services, roads, drainage and support the provision of transport and waterways infrastructure to sustain our community.	Number WWTP non-conformances with environmental authority licence	max 0.5	#	Monthly	max 6
	% compliance with Australian Drinking Water Guidelines (ADWG) within distribution system. Does not include non-compliant water received at the point of transfer to the distribution system, i.e. from the bulk water authority or the bulk transport authority.	min 98	%	Monthly	min 98
<b>People management</b> Development of organisational cultural values and people behaviours in order to meet agreed community expectations.	Number of lost time injuries	0	#	Annually	0



# City Waste

A business unit of Redland City Council  
Annual Performance Plan  
2021–2022



## City Waste – Annual Performance Plan 2021-2022

## Table of Contents

1	INTRODUCTION.....	2
2	OBJECTIVES.....	3
3	KEY PRINCIPLES OF A COMMERCIAL BUSINESS UNIT.....	3
4	REDLAND CITY COUNCIL VISION AND MISSION.....	3
4.1	CITY WASTE'S KEY BUSINESS DRIVERS.....	3
5	ROLES OF EACH PARTY.....	3
5.1	REDLAND CITY COUNCIL.....	3
5.2	CITY WASTE.....	3
6	UNDERTAKINGS BY THE PARTIES.....	3
6.1	REDLAND CITY COUNCIL.....	3
6.2	CITY WASTE.....	4
7	REDLAND CITY COUNCIL CORPORATE PLAN.....	5
8	CITY WASTE'S STRATEGIES FOR ACHIEVING OBJECTIVES.....	5
8.1	WASTE REDUCTION AND RECYCLING PLAN 2021-2025.....	5
8.2	QUEENSLAND WASTE STRATEGY.....	5
9	REPORTING.....	6
9.1	REPORTING STRUCTURE.....	6
9.2	REPORTING.....	6
10	MEETING OUR CUSTOMERS' NEEDS.....	6
10.1	CUSTOMER SERVICE STANDARDS (CSSs).....	6
10.2	CUSTOMER ADVICE.....	6
10.3	SEEKING FEEDBACK FROM OUR CUSTOMERS AND COMMUNITY.....	6
11	PLANNING FOR THE FUTURE.....	7
11.1	FINANCIAL PLANNING.....	7
11.2	ASSETS.....	7
11.3	EMPLOYMENT AND TRAINING PLAN.....	7
11.4	FINANCIAL RISK.....	8
12	REVENUE.....	8
12.1	COLLECTION OF RATES.....	8
12.2	COLLECTION OF FEES, CHARGES AND MISCELLANEOUS INCOMES.....	8
12.3	COMMUNITY SERVICE OBLIGATIONS (CSOs).....	8
13	FINANCIAL STRUCTURE.....	9
13.1	CAPITAL STRUCTURE.....	9
13.2	PHYSICAL ASSETS.....	9
13.3	MONETARY ASSETS.....	9
13.4	INVESTMENT.....	9
13.5	CASH BALANCES.....	9
13.6	LOANS.....	10
13.7	SUBSIDY.....	10
13.8	RECOGNITION OF ASSETS.....	10
13.9	DEPRECIATION.....	10
13.10	PRICING POLICIES.....	10
13.11	NET RETURN TO COUNCIL.....	10
	ATTACHMENT 1 – OPERATIONAL BUDGET 2021-2022 – 3 YEARS.....	11
	ATTACHMENT 2 – CAPITAL FUNDING 2021-2022 – 3 YEARS.....	12
	ATTACHMENT 3 – KEY PERFORMANCE INDICATORS 2021-2022.....	13

## City Waste – Annual Performance Plan 2021-2022

## 1 Introduction

City Waste is a Commercial Business Unit (CBU) of Redland City Council (Council) that delivers on Council's waste strategy targets for waste reduction, resource recovery and waste education while:

- reducing waste and increasing resource recovery as per Council's draft Waste Reduction and Recycling Plan 2021-2025
- protecting the health and safety of its workers and the community
- preventing adverse impacts on the natural environment and the community
- ensuring compliance with all appropriate standards and procedures for the storage, transport, treatment and disposal of contract solid wastes
- ensuring community access to information relating to reducing waste and increasing resource recovery.

This Annual Performance Plan (APP) is prepared as required by the Local Government Regulation 2012 (the Regulation) and sets out the manner in which City Waste activities will be carried out in 2021-2022, according to commercial principles.

All Redlands Coast residents have access to kerbside wheelie bin collection services. This includes a weekly waste and fortnightly recycling service. Mainland residents can also receive an optional fortnightly green waste collection service for garden organics.

Council offers a flexible 'bin menu' that allows residents to choose the right combination for their household. The kerbside bin system includes 140-litre wheelie bins for waste and recycling, 240-litre wheelie bins for waste, recycling and garden organics (green waste) and 340-litre wheelie bins for recycling. Council also rewards residents who actively reduce their general waste to landfill by providing the 140-litre waste bin at a lower annual cost than the standard 240-litre bin.

The larger 340-litre recycling bin and additional recycling bins are offered to households and businesses to capture more recyclable material rather than recyclable materials being placed in general waste bins.

The green waste bin for mainland residents provides for removal of tree prunings, grass clippings, leaves and other organic material. Residents and businesses can opt to have multiple green waste bins at their properties.

Redlands Coast residents have access to eight recycling and waste centres located at Birkdale and Redland Bay on the mainland, and on each of the six islands – Coochiemudlo Island, Karragarra Island, Lamb Island, Macleay Island, North Stradbroke Island and Russell Island. The recycling and waste centres on the mainland and at North Stradbroke, Russell and Macleay Islands operate seven days a week, 363 days a year. Open hours for the island centres are set according to community needs. A resource recovery centre, RecycleWorld, operates out of the Redland Bay Recycling and Waste Centre and is open at reduced hours each week.

All Redlands Coast recycling and waste centres receive residential waste. Two mainland and four island sites receive limited types and volumes of commercial waste, which makes up less than five per cent of all waste and recyclables collected or received by Council. Redland City Council does not operate any landfills. Our landfill waste is transported to an external disposal facility at Staplyton, on the northern end of the Gold Coast City local government area.

A bulky item collection service, by appointment, services an eligible section of the community across the city who are unable to visit a recycling and waste centre.

## 2 Objectives

The objectives of City Waste is the efficient and sustainable operation and management of Council's recycling and waste centres together with the management of Council's waste collection and recycling contracts. City Waste also seeks to minimise the impacts of waste generation and loss of valuable resources through behaviour change campaigns and initiatives.

## 3 Key principles of a commercial business unit

The APP supports the key principles of commercialisation as detailed in section 28 of the *Regulation*, which are:

- (a) clarity of objectives
- (b) management autonomy and authority
- (c) accountability for performance
- (d) competitive neutrality.

## 4 Redland City Council vision and mission

**Vision:** Naturally wonderful lifestyle. Connected communities. Embracing opportunities.

**Mission:** Make a difference, make it count.

### 4.1 City Waste's key business drivers

- customer service
- business efficiency
- environmental sustainability
- pricing arrangements that reflect true costs, full cost recovery and regulatory requirements
- competitiveness
- the provision of a safe working environment

## 5 Roles of each party

### 5.1 Redland City Council

- owner of business
- owner of waste management infrastructure and assets
- specifies levels of service
- specifies revenue required from the business
- customer of City Waste.

### 5.2 City Waste

In collaboration with the Redland City Council Waste Infrastructure Asset Management Unit, City Waste's role is:

- service provider for planning, operation and maintenance of assets
- management of waste collection, disposal and recycling contracts
- customer of Redland City Council

## 6 Undertakings by the parties

### 6.1 Redland City Council

Council has delegated management autonomy to City Waste's management team for:

- entering into contracts in the name of the business unit as a commercial

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City Waste – Annual Performance Plan 2021-2022

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- business of Council in line with Council delegations and approvals
- completing approved programs in accordance with Council's budget, operational and corporate plans as well as City Waste's performance plan
- promoting and presenting City Waste to the community as a professional commercial business by undertaking educational, promotional and customer activities; and
- developing, implementing and monitoring budgets and financial plans.

Council will compensate City Waste the cost of providing any community service obligations (CSOs) in line with section 24 of the Regulation. These will be reviewed on an annual basis as part of the performance plan and the budget development process.

Council will buy waste management services from City Waste under the same terms and conditions as customers.

Council will operate in accordance with various policies and the *Our Future Redlands, A Corporate Plan to 2026 and Beyond*.

## 6.2 City Waste

City Waste will, in collaboration with Council's Waste Infrastructure Asset Management Unit:

- provide mandatory waste and recycling, and optional green waste (mainland only) collection services to all domestic premises within Redlands Coast
- provide waste, recycling and green waste collection services to commercial premises on request
- operate a network of recycling and waste centres
- conduct its business and operations in compliance with the requirements of the Environmental Protection Act 1994, Local Government Act 2009, Environmental Protection Regulation 2019, Waste Reduction & Recycling Act 2011, other relevant acts and regulations and Council policies and guidelines
- contribute toward and align with Sustainable Development Goal 12 in the United Nations Transforming Our World: 2030 Agenda for Sustainable Development
- operate within National Competition Policy (NCP) guidelines and deliver an annual net return to Council as detailed in this plan
- operate and maintain assets to ensure nominated service levels are maintained
- commit to the overall Council vision of operating within a best value framework
- use Council's full range of corporate services by entering into service level agreements (SLAs) with Council
- implement approved asset management plans
- provide monthly reports on financial and non-financial performance
- show due diligence in immediately reporting any serious non-compliances or incidents to Council and Department of Environment and Science (DES) as appropriate
- investigate new waste and resource recovery solutions including participation in a sub-regional expression of interest process for waste and resource recovery services
- contribute to the draft Council of Mayors SEQ (ComSEQ) SEQ Waste Management Plan through a ten year roadmap for Council
- implement actions identified within Council's waste management strategy and other environmental programs
- meet the objectives of the Council of Australian Government and National Competition Policy (NCP) reforms; and
- keep updated of changes in the external regulatory environment that affect City Waste through participation and advocacy with industry partners.

## 7 Redland City Council Corporate Plan

To deliver on Council's Corporate Plan, *Our Future Redlands – A Corporate Plan to 2026 and Beyond*, City Waste and the Waste Infrastructure Asset Management Unit will:

- actively encourage reduction, reuse and recycling of waste to support sustainable waste management principles
- manage the kerbside collection of domestic and commercial solid wastes and recyclable materials and transport to a suitably approved handling facility
- oversee the operation, management and maintenance of a network of assets for the segregation and disposal of solid waste and recyclable materials generated from domestic and commercial sources; and
- engage with the community and businesses in Redlands Coast to improve the overall performance of City Waste and improve sustainability awareness and implementation.

## 8 City Waste's strategies for achieving objectives

### 8.1 Waste Reduction and Recycling Plan 2021-2025

Redland City Council's draft Waste Reduction and Recycling Plan 2021-2025 (the Plan) outlines a clear path forward on how the Redlands Coast community can collectively achieve waste reduction and recycling targets set by the Queensland Government.

The Plan outlines how Council and the Redlands Coast community will improve the use of the existing kerbside waste, recycling and green waste services. Council is committed to the following goals:

- double the number of households with a green waste bin for garden organics
- halve the amount of recyclable material being placed into general waste bins
- reduce contamination (non-recyclable materials) in the yellow-lid recycling bins
- ensure everyone knows the importance of using the right bin.

Council is resetting the focus over the next four years to reinforce the importance of separating waste and recyclable materials at home by using the right bin, and getting a green waste bin.

Almost half of all Redlands Coast waste is now being recycled. Council will continue to assist residents to 'recycle right' by providing clear, easy to understand information around what can and can't be recycled in household recycling bins.

The Plan is the first part of a broader 30-year plan to minimise waste to landfill and align with Queensland's waste reduction ambitions. By 2030, 55% of domestic waste generated by Redlands Coast households will need to be recycled.

### 8.2 Queensland Waste Strategy

The Queensland Government introduced a waste disposal levy to attract investment, develop new jobs and industries and reduce waste to landfill. In late 2019, a new Queensland Waste Management and Resource Recovery Strategy was released. The waste strategy aims to deliver the long-term, sustained growth of the recycling and resource recovery sector while reducing the amount of waste produced by promoting more sustainable waste management practices for business, industry and households. Actions that enable the transition from a linear economy into a circular waste economy will be required from all stakeholders including the Redlands Coast community and Council.

City Waste has incorporated the key requirements and recycling targets arising from the new waste policy direction into the draft Waste Reduction and Recycling Plan 2021-2025.

## 9 Reporting

### 9.1 Reporting structure

In line with the key principles of commercialisation in section 28(b)(ii) of the Regulation, City Waste has autonomy in its day-to-day operations.

The reporting structure is such that Council's General Manager Infrastructure and Operations reports to the Chief Executive Officer (CEO) regarding City Waste.

### 9.2 Reporting

City Waste, in collaboration with its internal business partners will provide the following reports:

#### Monthly:

- monthly key performance indicators (KPIs) as shown in the attached scorecard indicators – 2021-2022
- a standard set of financial reports.

#### Yearly:

- yearly KPIs as shown in the attached scorecard indicators – 2021-2022
- statement of financial performance
- statement of financial position
- annual budget as part of corporate process
- annual reports required by the Queensland Government.

## 10 Meeting our customers' needs

### 10.1 Customer service standards (CSSs)

For 2021-2022 CSS, City Waste will make every effort to:

- respond to a missed service on the mainland within one working day of the report being registered with City Waste where the missed service was the fault of the CBU
- commence new waste services within two working days (mainland) and next scheduled collection day (islands) of the request being lodged with City Waste
- provide exchanges or alterations to bin services within two working days (mainland) and on the next scheduled collection day (islands) of the request being lodged
- respond to non-urgent general requests within five working days.

### 10.2 Customer advice

City Waste will provide a range of information relating to service advice, accounts and charges on request.

City Waste will make available information to customers through the use of fact sheets, internet pages, community education programs and other like programs.

### 10.3 Seeking feedback from our customers and community

City Waste will collect community feedback information and participate in community consultation. Feedback from surveys and consultation will be used to gauge acceptance of service levels and guide waste planning activities. This mechanism is seen by the CBU as a valuable input into improving service delivery.

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City Waste – Annual Performance Plan 2021-2022

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Customer feedback may be collected through some or all of the following forms:

- recording unsolicited complaints and comments
- monitoring of interactions with social media and other publications
- management or staff attendance at community consultation sessions
- formal surveys by a third party consultant or formal surveys by Council staff.

## 11 Planning for the future

### 11.1 Financial planning

With support from Council's Financial Planning Unit and Business Partnering Unit, City Waste will review its financial model on a yearly basis. The financial model will be for a period of no less than 10 years.

City Waste's budget will be formulated on an annual basis and reviewed during the financial year in accordance with the timeframes set by Council, the anticipated capital structure and Council's net return expectations.

### 11.2 Assets

City Waste will, in collaboration with the Waste Infrastructure Asset Management Team, optimise assets and strive for best value of operations by:

- regularly assessing assets, developing planning reports and asset management plans
- implementing and improving preventative maintenance programs
- enhancing asset condition ratings and information
- timely updating of asset databases
- improving data for calculation of valuations
- considering contemporary valuation methodologies in accordance with effective NCP pricing principles
- participating in approved regional waste infrastructure investigations and procurement activities
- considering the risk of possible obsolescence when evaluating use of advancing technology.

### 11.3 Employment and training plan

City Waste will operate in accordance with the Human Resource Management Administrative Directive (PAC-001-A) to:

- strategically develop, support and manage our people to perform at their best to create an attractive, safe, professional, ethical and productive workplace
- inspire, guide and support employees to excel through leadership
- ensure all employees understand their role and take ownership for their responsibilities and deliver on their commitments
- build a culture that measures, assesses, recognises and rewards performance
- foster the principles and practices of equity and diversity
- encourage efficiency, financial acumen, customer service, flexibility and innovation into work practices
- build positive workplace relations through cooperation and collaboration within and across teams
- communicate openly, honestly and constructively
- develop, promote and implement sound human resource management strategies, guidelines and procedures to support the policy objective.

## City Waste – Annual Performance Plan 2021-2022

**11.4 Financial risk**

City Waste will adopt strategies to minimise financial risk, consistent with Council's Financial Strategy 2020-2030, including:

- to achieve financial sustainability aimed at ensuring that our recurrent (operating) revenue is sufficient
- to cover an efficient operating expense base including depreciation, that is, positive operational ratios
- to ensure adequate funding is available to provide efficient and effective core waste and recycling services to the community
- continuation of good asset management to ensure that all waste infrastructure assets are well maintained and are fit for purpose
- address key intergenerational infrastructure and service issues, which allows any significant financial burden to be spread over a number of years and not impact adversely on current or future ratepayers
- provide good financial and asset risk management which gives assurance that major risks have been considered and are reflected in future operational, financial and asset management planning.
- effective planning, continually reviewing and refining the costing and quotation for goods and services following a structured but flexible process for quotation and tendering for waste and recycling, and waste infrastructure operation contracts in line with corporate processes and sound contracting principles
- maximising the use of grants and/or subsidies for works, where opportunities are identified
- holding an appropriate level of insurance cover
- monitoring the sundry debtors to ensure revenues are maximised.

## 12 Revenue

Revenues collected by Council are transferred to City Waste for all services it provides.

**12.1 Collection of rates**

City Waste's waste management service charges will be integrated on Council rates notices. All outstanding rates will appear in City Waste's financial balance sheets.

**12.2 Collection of fees, charges and miscellaneous incomes**

Revenues for fees and charges will be collected in the following manner:

- revenue for other works including waste disposal fees will be by invoice with a 30-day payment period
- direct gate fee payment at the time of transaction or monthly account invoice for commercial and non-resident customers, and customers without proof of residency

**12.3 Community service obligations (CSOs)**

CSO payments will be made by Council for services supplied for less than full cost price in accordance with Council pricing, policy or operations. A summary of the CSOs will be provided in Council's annual report in accordance with Section 35 of the *Regulation*.

CSOs may include (but are not limited to):

- concessions to services provided under the former home assist secure program
- provision of on-demand bulky household item collection service
- concessions, remissions or rebates for specific persons stated in a policy
- any non-commercially driven concession or remission provided by resolution of Council
- community services such as Clean Up Australia Day

## City Waste – Annual Performance Plan 2021-2022

- waiver of disposal fees for charities, schools, clubs, and non-profit organisations that meet the conditions of Corporate Policy WST-003-P Waste Management and Resource Recovery Policy and the Exemption of Waste Disposal Fees at Council Recycling and Waste Centres Guideline
- waiver of fees for disposal of asbestos, construction and demolition waste from the Bay Islands at Birkdale Recycling and Waste Centre
- emergency disposal of debris from major catastrophes, e.g. storms/floods

CSOs for Council 2021-2022 are:

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

### 13 Financial structure

City Waste is a separate unit within Council's financial ledgers.

A separate accounts payable and receivable ledger will operate within Council's financial system to allow for easy identification of payments.

#### 13.1 Capital structure

The consolidated capital structure of the CBU will comprise community equity to the value of assets less liabilities.

The 10-year average Debt to Debt + Equity level shall be in the range of 30-50%.

#### 13.2 Physical assets

In accordance with the initial CBU establishment plan, the capital structure of City Waste will include all current and non-current assets and liabilities and equity shown in the financial statements.

#### 13.3 Monetary assets

All current assets as recorded in City Waste including debtors and prepayments are to be managed by the CBU.

#### 13.4 Investment

Council's Financial Services group will invest all excess cash held by City Waste at the best possible interest rate.

#### 13.5 Cash balances

The cash balances shall be held at a level that equates to 3-4 months annualised average operational costs.

## City Waste – Annual Performance Plan 2021-2022

**13.6 Loans**

The CBU will utilise debt to fund large infrastructure projects that are associated with the generation of revenue in line with corporate guidelines and Executive Leadership Team (ELT) direction.

**13.7 Subsidy**

City Waste will optimise the use of available grants and subsidies by managing the forward planning of future works programs.

**13.8 Recognition of assets**

Assets will be recognised using industry standards and the methodologies developed through Council's asset valuation policy, the *Local Government Regulation 2012*, and the *Australian Accounting Standards*.

**13.9 Depreciation**

City Waste will depreciate its assets in accordance with the *Australian Accounting Standards* having regard for contemporary depreciation methods.

**13.10 Pricing policies**

City Waste will price its services in accordance with Full Cost Pricing (FCP) principle using Activity Based Costing methodology, while taking into account National Competition Policy requirements and Council policies. This may include introducing additional user pays type fees and charges.

The waste/recycling charge is determined by Council to ensure that it is able to cover costs associated with the provisions of the service. The costs include payment to contractors for both refuse collection and a kerbside recycling service. Disposal costs are also factored into the charge to cover contractor costs for disposal, site development works, recycling and waste centre operations, and management and administration costs.

**13.11 Net return to Council**

City Waste will provide to Council a surplus made up of dividend, income tax and internal debt finance structuring to the value of the following:

Tax on operating capability @ 30%.

Dividend: 50% on earnings after tax and other agreed exclusions.

To achieve the surplus the following parameters will need to be considered:

Revenue: Revenues should be modelled to meet the FCP requirements and commercial rates of return required by NCP reforms.

Expenses: Wage increases in line with the enterprise bargaining agreement and commercial activity needs. Goods and services increased in line with market pricing, growth and environmental or legislative influences.

Retained earnings: All surplus profit after tax and dividend will be transferred to retained earnings for use by the entity for capital or operational projects as required.

Net return to Council: The net return to Council is made up of the following:

- + Tax
- + Dividend
- + Internal interest

## City Waste – Annual Performance Plan 2021-2022

## ATTACHMENT 1 – OPERATIONAL BUDGET 2021-2022 – 3 YEARS

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

## City Waste – Annual Performance Plan 2021-2022

## ATTACHMENT 2 – CAPITAL FUNDING 2021-2022 – 3 YEARS

	Budget Year 1 2021-22 \$000	Forecast Year 2 2022-23 \$000	Forecast Year 3 2023-24 \$000
<b>Proposed sources of capital funding</b>			
Capital contributions and donations	-	-	-
Capital grants and subsidies	-	-	-
Proceeds on disposal of non-current assets	-	-	-
Capital transfers (to) / from reserves	-	-	-
Non-cash contributions	-	-	-
New loans	-	-	-
Funding from general revenue	755	473	1,062
<b>Total sources of capital funding</b>	<b>755</b>	<b>473</b>	<b>1,062</b>
<b>Proposed application of capital funds</b>			
Contributed assets	-	-	-
Capitalised goods and services	600	433	1,022
Capitalised employee costs	-	-	-
Loan redemption	155	40	40
<b>Total application of capital funds</b>	<b>755</b>	<b>473</b>	<b>1,062</b>
<b>Other budgeted items</b>			
Transfers to constrained operating reserves	(5,307)	(5,405)	(5,514)
Transfers from constrained operating reserves	5,307	5,405	5,514
Written down value (WDV) of assets disposed	-	-	-
Income tax	2,547	2,632	2,645
Dividend	2,972	3,071	3,086

## ATTACHMENT 3 – KEY PERFORMANCE INDICATORS 2021-2022

Corporate Plan Goal	City Waste indicators – 2021-2022	Monthly target	Unit	Reporting frequency	Annual target
<b>Goal 4 - Natural Environment</b> 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.	Municipal solid waste (MSW) recycling rate	min 47.5	%	Quarterly	≥47.5
	Percentage of contamination in household recycling bins	<10.8	%	Quarterly	<10.8
	Number of households with a green waste bin		Services	Annual	23,725
	Waste generation per capita		Kg	Annual	≤601kg
	% compliance with environmental licence requirements for waste management facilities	min 98	%	Monthly	min 98
<b>Goal 7 - Efficient and effective organisation</b> Council employees are proud to deliver efficient, valued and sustainable services for the betterment of the community.	Waste operating revenue	+/- 5	%	Monthly	+/- 5
	Waste operating goods and services	+/- 5	%	Monthly	+/- 5
	Waste capital expenditure	+/- 5	%	Monthly	+/- 5
	Lost time injuries	0	#	Annually	0
	Missed service complaints	<0.035	%	Annually	<0.035



**5.12 FINANCIAL STRATEGY 2021-2031****Objective Reference:** A5401809**Authorising Officer:** Deborah Corbett-Hall, Chief Financial Officer**Responsible Officer:** Deborah Corbett-Hall, Chief Financial Officer**Report Author:** Katharine Bremner, Budget and Systems Manager  
Michael D Wilson, Service Manager, Financial Planning**Attachments:** 1. Financial Strategy 2021-2031 [↓](#)**PURPOSE**

To present the Financial Strategy 2021-2031, including the proposed Long-Term Financial Forecast required by section 104(5)(a)(iii) of the *Local Government Act 2009* and section 171 of the *Local Government Regulation 2012*. It is noted that, under section 169 of the *Local Government Regulation 2012*, Council's budget is required to include the Long-Term Financial Forecast. Formal adoption of the Long-Term Financial Forecast will occur when Council resolves to adopt its 2021-2022 annual budget.

The attached document has been developed in conjunction with the draft 2021-2022 annual budget and draft ten year capital works program and sets parameters to ensure financial sustainability. Council has reviewed the attached Financial Strategy as part of the 2021-2022 budget development process and discussed:

- Key Performance Indicators and associated targets
- Financial policy positions
- Parameters and assumptions
- Significant revenue and expenditure items including 2021-2022 capital projects and the 2021-2022 operational requirements in addition to 'business as usual' expenditure

**BACKGROUND**

Council adopted its current Financial Strategy on 25 June 2020 which outlines the financial forecast for the period 2020-2030. The Financial Strategy provides Council with an agreed roadmap for managing its financial resources and contains the outputs and assumptions of the Long-Term Financial Forecast. The financial forecast includes ten year financial statements at entity level including a Statement of Comprehensive Income, Statement of Cash Flows and Statement of Financial Position. Since June 2020, the financial forecast has been updated to reflect the:

- 2020-2021 end of year accounts finalisation (opening balances impacts)
- 2020-2021 budget reviews
- 2021-2022 budget development process
- Known impacts of the global pandemic and assumptions about possible future impacts
- Financial policy updates made by Council
- Key Performance Indicators and targets confirmed by Council
- Update to risks and opportunities identified during the review
- Changes in economic factors such as inflationary pressures, assumptions and parameters

Regular updates of the forecast ensures Council continues to set clear financial objectives and targets in order to demonstrate long-term financial sustainability and stewardship.

## ISSUES

The Long-Term Financial Forecast highlights a number of areas for consideration and action in formulating decisions on revenue raising and operational and capital resourcing over the life of the financial strategy. These can be summarised as current forecasts predicting:

- Increases in general rate revenue to be generally in line with the Redland City Council (RCC) Blended CPI (excluding 2021-2022)
- Financially sustainable in cash balances for all forecast years of the strategy
- Operating surpluses for the life of the Financial Strategy
- Financially sustainable levels of borrowing for intergenerational investment opportunities identified in the capital plan
- Financial sustainability maintained through the life of the long-term financial plan as indicated by mandatory measures of financial sustainability and elective key performance indicators
- Continuing challenges in improving the Asset Sustainability Ratio and reconciling identified asset renewal requirements with depreciation charges

The Financial Strategy provides an indication of a solid financial position and performance for Council over the life of the Strategy and ensures that plans are in place for achieving financial sustainability over the long-term.

Within the framework of the Financial Strategy, guidance is provided to support decision-making with respect to capital and operating revenue and expenditure and asset and service management levels. The content of the Financial Strategy encompassing the Long-Term Financial Forecast represents a point in time and is subject to change.

## STRATEGIC IMPLICATIONS

### Legislative Requirements

The adoption of a Financial Strategy is good business practice but is also supported by section 104(5)(a)(iii) of the *Local Government Act 2009* and section 171 of the *Local Government Regulation 2012*, which require Council to adopt a long-term financial forecast. Council's budget is required to include a long-term financial forecast under section 169(2) of the *Local Government Regulation 2012*.

### Risk Management

The Long-Term Financial Forecast is reviewed annually in accordance with section 171(2)(b) of the *Local Government Regulation 2012*, at formal budget reviews and the annual budget development process, and is also continuously monitored throughout the financial year.

### Financial

The attached document supports the decisions made through the 2021-2022 annual budget development process. The assumptions in the Strategy will be regularly reviewed and updated where required.

There are no immediate financial implications from adopting the attached Strategy as all forecast revenues, costs and efficiencies have been reviewed in the lead up to the adoption of the 2021-2022 budget.

### People

Nil impact expected from this report. The Strategy includes a financial forecast for Council to work towards and amend as necessary. Specific people impacts as a result of implementing the Strategy will be raised with Council if and when they arise.

### Environmental

Nil impact expected from this report. The Strategy includes a financial forecast for Council to work towards and amend as necessary. Specific environmental impacts as a result of implementing the Strategy will be raised with Council if and when they arise.

### Social

Nil impact expected from this report. The Strategy includes a financial forecast for Council to work towards and amend as necessary. Specific social impacts as a result of implementing the Strategy will be raised with Council if and when they arise.

### Human Rights

Nil impact expected from this report. The Strategy includes a financial forecast for Council to work towards and amend as necessary. Specific social impacts as a result of implementing the Strategy will be raised with Council if and when they arise.

### Alignment with Council's Policy and Plans

This report and the attached document align with Council's new Corporate Plan that comes into effect 1 July 2021: *Our Future Redlands – A Corporate Plan to 2026 and Beyond*. In particular, the attachment underpins objective 7.4 Demonstrate good governance through transparent, accountable processes and sustainable practises and asset management.

### CONSULTATION

Consulted	Consultation Date	Comments/Actions
Finance Officers, Executive Leadership Team and Councillors	13 October 2020, 15 December 2020	2021-2022 Financial Strategy Workshops to review and consider parameter and guidelines for development of 2021-2022 budget and long term financial forecasting
Finance Officers, Executive Leadership Team and Councillors	11 May 2021	2021-2022 Budget workshop to review and consider various options for the development of the 2021-2022 budget
General Counsel Group	June 2021	Report reviewed for compliance with legislation

### OPTIONS

#### Option One

That Council resolves to adopt the Financial Strategy 2021-2031.

#### Option Two

That Council resolves not to adopt the Financial Strategy 2021-2031 and to continue further development.

**COUNCIL RESOLUTION 2021/45**

Moved by: Cr Wendy Boglary

Seconded by: Cr Paul Bishop

**That Council resolves to adopt the Financial Strategy 2021-2031.**

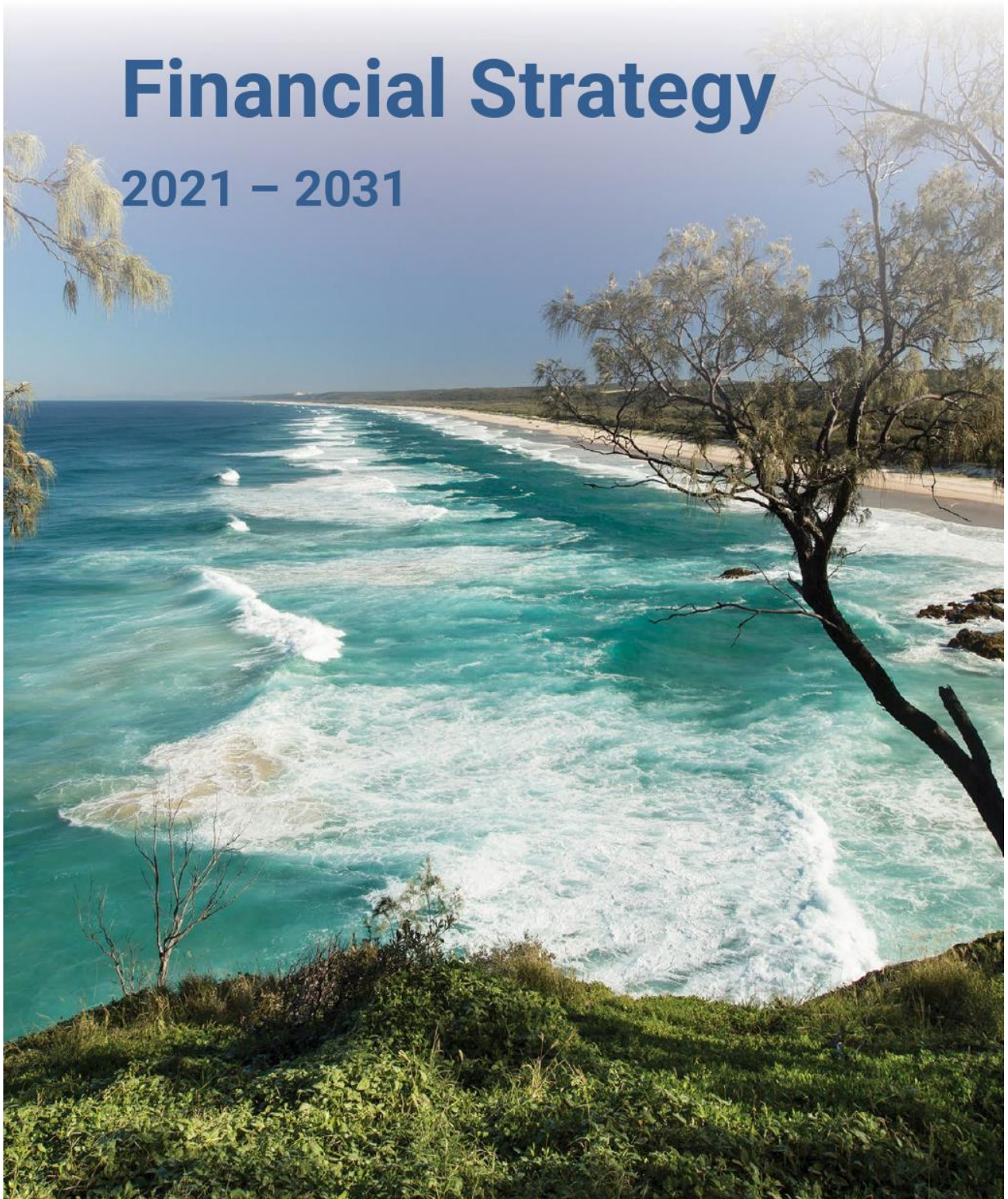
**CARRIED 11/0**

Crs Karen Williams, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Mark Edwards, Julie Talty, Rowanne McKenzie, Tracey Huges, Adelia Berridge and Paul Bishop voted FOR the motion.



# Financial Strategy

2021 – 2031



## Financial Strategy 2021-2031

# Contents

1. Executive Summary, Overview and Scope .....	4
1.1 Executive Summary.....	4
1.1.1 The Financial Strategy and Long-Term Financial Forecast.....	4
1.1.2 The Financial Strategy Objectives .....	8
1.1.3 Organisational and Community Outcomes .....	9
1.1.4 Key Principles .....	9
1.1.5 Accountability and Transparency.....	9
1.1.6 Reviewing and Refining the Financial Strategy .....	10
1.2 Overview .....	10
1.2.1 Background .....	10
1.2.2 Key Assumptions.....	10
1.2.3 Financial Stability and Measures of Sustainability .....	11
1.2.4 Financial Sustainability Summary.....	11
1.2.5 Key Financial Policies.....	12
1.3 Scope.....	14
2. Parameters and Measures.....	15
2.1 Parameters.....	15
2.2 Financial Sustainability Targets .....	16
3. Revenue Management .....	17
3.1 Background .....	17
3.2 Revenue Policy Statements.....	18
3.2.1 Revenue Policy Statement .....	18
3.2.2 Investment Policy Statement.....	19
3.3 Revenue Assumptions in the Long-Term Financial Forecast .....	19
3.4 Key Risks, Issues and Mitigation Strategies .....	20
3.4.1 Revenue and Pricing Key Risks, Issues and Mitigation Strategies .....	20
3.4.2 Investment Key Risks, Issues and Mitigation Strategies .....	21
3.5 Key Performance Information .....	22
4. Asset Management.....	23
4.1 Background .....	23
4.2 Asset and Service Management Administrative Directive .....	23
4.3 Asset and Service Management Guidelines .....	24
4.4 Asset Management Project.....	24
4.5 Strategic Asset and Portfolio Management Oversight.....	24
4.6 Key Risks, Issues and Mitigation Strategies .....	25
4.7 Key Performance Information .....	26

## Financial Strategy 2021-2031

5. Expenditure Management.....	29
5.1 Background .....	29
5.2 Expenditure Management Policy Statement .....	31
5.3 Expenditure Assumptions in the Long-Term Financial Forecast .....	31
5.4 Key Risks, Issues and Mitigation Strategies .....	31
5.5 Key Performance Information .....	33
6. Liabilities Management.....	36
6.1 Background .....	36
6.2 Liabilities Management Policy Statements.....	37
6.2.1 Debt Policy Statement.....	37
6.2.2 Landfill Rehabilitation Policy Statement.....	37
6.2.3 Employee Benefits Policy Statement.....	37
6.3 Liabilities Management Policy Guidelines.....	37
6.4 Key Risks, Issues and Mitigation Strategies .....	38
6.5 Key Performance Information .....	38
7. Equity Management.....	41
7.1 Background .....	41
7.2 Equity Management Policy Statement .....	41
7.3 Equity Management Policy Guidelines .....	41
8. Implementation and Linkage.....	42
8.1 Background .....	42
8.2 Implementation and Linkage.....	42
8.3 Implementation Control and Issues .....	42
9. Commercial Opportunities .....	44
9.1 Background .....	44
9.2 Policies associated with Commercial Businesses .....	44
9.3 Redland Investment Corporation and its Subsidiaries.....	44
9.4 Existing Commercial Opportunities.....	45
9.5 Redlands Priority Development Areas .....	45
9.6 Key Risks, Issues and Mitigation Strategies .....	45
10. Appendices.....	47
10.1 Long-Term Financial Forecast Statements .....	47
10.2 Glossary – Key Performance Indicators.....	52

*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.*

## Financial Strategy 2021-2031

## Document Version Control

Version	Date	Change Description	Author
1.0	12 September 2016	Roll forward from previous year, update with recent developments and propose new risks or opportunities. Align layout to financial statements.	Matthew O'Connor
1.1	12 June 2017	Incorporate final 2017-18 budget and forecast 10 year CAPEX and revised operating assumptions.	Matthew O'Connor
1.2	May 2018	Insert scope. Incorporate final 2018-19 budget and forecast 10 year CAPEX and revised operating assumptions. Review and refresh of risks, opportunities and key performance indicators.	Rukmie Lutherus/ Deborah Corbett-Hall
1.3	May 2019	Incorporate final 2019-20 budget and forecast 10 year CAPEX and revised operating assumptions. Review and refresh risks, opportunities and key performance indicators.	Michael Wilson
1.4	June 2020	Incorporate final 2020-21 budget and forecast 10 year CAPEX and revised operating assumptions. Review and refresh risks, opportunities and key performance indicators.	Michael Wilson
1.5	June 2021	Incorporate final 2021-22 budget and forecast 10 year CAPEX and revised operating assumptions. Review and refresh risks, opportunities and key performance indicators.	Michael Wilson

# 1. Executive Summary, Overview and Scope

## 1.1 Executive Summary

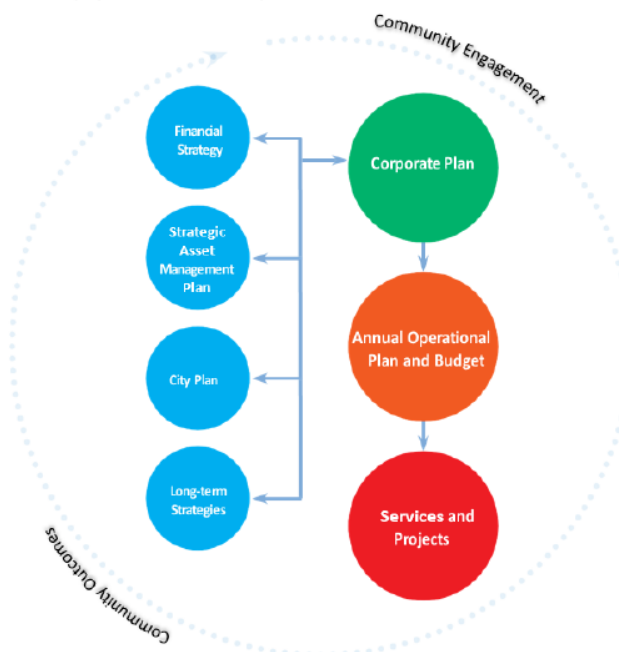
### 1.1.1 The Financial Strategy and Long-Term Financial Forecast

The Financial Strategy (Strategy) is Council's long-term financial plan that is underpinned by a series of policies, plans, risk responses and associated financial stability and sustainability targets to measure performance. The Strategy establishes the financial framework under which sound and sustainable financial decisions can be made and is reviewed annually with the inclusion of a Long-Term Financial Forecast (LTFF) in accordance with section 171 of the *Local Government Regulation 2012* (Regulation). The LTFF is included in Council's annual budget, as required by section 169(2)(a) of the Regulation.

A key component of the Strategy is the Long-Term Financial Forecast. The LTFF is Council's ten year financial forecast which is underpinned by a long-term financial model and includes income, expenditure, cash flow projections, assets, liabilities and community equity. Council refers to this model when considering financial decisions, for example new borrowings, long-term operational projections as well as capital expenditure forecasts. The LTFF is revised following formal budget reviews, government announcements that will impact on Council and also in conjunction with the annual budget development process.

Council's Financial Strategy and Long-Term Financial Forecast are elements within our broader Financial Management System that includes the:

- Our Future Redlands – a Corporate Plan to 2026 and Beyond
- Long-Term Asset and Service Management Plans (ASMPs)
- Annual Budgets
- Operational Plans
- Financial Policies
- Capital works forecast (input to the LTFF).



## Financial Strategy 2021-2031

*Outputs from the Ten Year Financial Forecasting Model – Key Performance Indicators*

LONG TERM FINANCIAL FORECAST – MEASURES OF SUSTAINABILITY										
	Year 1 2021-22	Year 2 2022-23	Year 3 2023-24	Year 4 2024-25	Year 5 2025-26	Year 6 2026-27	Year 7 2027-28	Year 8 2028-29	Year 9 2029-30	Year 10 2030-31
Operating Surplus Ratio	0.01%	0.04%	0.10%	0.15%	0.17%	0.20%	0.22%	0.26%	0.32%	0.36%
Asset Sustainability Ratio (Infrastructure Assets Only)	64.57%	68.19%	67.99%	73.29%	90.70%	67.48%	67.79%	67.97%	73.64%	77.71%
Net Financial Liabilities Ratio	-37.30%	-34.60%	-31.27%	-30.46%	-29.01%	-25.96%	-22.91%	-20.27%	-16.70%	-13.69%

LONG TERM FINANCIAL FORECAST – FINANCIAL STABILITY RATIOS										
	Year 1 2021-22	Year 2 2022-23	Year 3 2023-24	Year 4 2024-25	Year 5 2025-26	Year 6 2026-27	Year 7 2027-28	Year 8 2028-29	Year 9 2029-30	Year 10 2030-31
Level of Dependence on General Rate Revenue	34.96%	34.04%	33.55%	33.76%	33.46%	33.37%	33.38%	33.49%	33.56%	33.54%
Ability to Pay Our Bills - Current Ratio	3.82	3.98	3.88	3.77	3.82	3.92	3.79	3.65	3.53	3.39
Ability to Repay Our Debt - Debt Servicing Ratio (%)	3.27%	3.24%	1.92%	2.12%	2.24%	1.82%	1.64%	1.80%	1.92%	2.05%
Cash Balances - \$000	198,990	200,530	203,720	211,717	215,390	217,727	219,775	219,827	219,863	220,509
Cash Balances - Cash Capacity in Months	9.61	9.34	9.17	9.31	9.12	8.89	8.72	8.40	8.10	7.80
Longer Term Financial Stability - Debt to Asset Ratio (%)	1.63%	1.83%	2.14%	2.41%	2.62%	2.95%	3.18%	3.32%	3.60%	3.83%
Operating Performance	21.15%	20.95%	21.83%	21.91%	21.62%	21.68%	22.55%	22.58%	22.61%	22.45%
Interest Coverage Ratio	-0.19%	-0.42%	-0.51%	-0.63%	-0.75%	-0.82%	-0.88%	-0.81%	-0.74%	-0.66%

**Outputs from the Ten Year Financial Forecasting Model - Summary Financial Statements**

LONG TERM FINANCIAL FORECAST – PROJECTED STATEMENT OF COMPREHENSIVE INCOME										
	Year 1 2021-22 \$000	Year 2 2022-23 \$000	Year 3 2023-24 \$000	Year 4 2024-25 \$000	Year 5 2025-26 \$000	Year 6 2026-27 \$000	Year 7 2027-28 \$000	Year 8 2028-29 \$000	Year 9 2029-30 \$000	Year 10 2030-31 \$000
Total recurrent revenue	310,554	328,153	342,729	350,661	363,488	377,217	392,679	407,748	423,205	439,785
Total capital revenue	24,594	27,906	31,351	48,832	45,902	48,427	46,460	35,219	29,346	27,875
<b>TOTAL INCOME</b>	<b>335,148</b>	<b>356,059</b>	<b>374,081</b>	<b>399,493</b>	<b>409,390</b>	<b>425,644</b>	<b>439,139</b>	<b>442,967</b>	<b>452,551</b>	<b>467,661</b>
Total recurrent expenses	310,511	328,019	342,380	350,143	362,861	376,460	391,799	406,701	421,843	438,200
Total capital expenses	289	448	111	692	186	375	614	(0)	549	375
<b>TOTAL EXPENSES</b>	<b>310,799</b>	<b>328,467</b>	<b>342,491</b>	<b>350,834</b>	<b>363,047</b>	<b>376,835</b>	<b>392,412</b>	<b>406,700</b>	<b>422,392</b>	<b>438,575</b>
<b>NET RESULT</b>	<b>24,349</b>	<b>27,591</b>	<b>31,589</b>	<b>48,659</b>	<b>46,343</b>	<b>48,808</b>	<b>46,727</b>	<b>36,267</b>	<b>30,159</b>	<b>29,086</b>
Other Comprehensive Income/(Loss)	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMPREHENSIVE INCOME/(LOSS)</b>	<b>24,349</b>	<b>27,591</b>	<b>31,589</b>	<b>48,659</b>	<b>46,343</b>	<b>48,808</b>	<b>46,727</b>	<b>36,267</b>	<b>30,159</b>	<b>29,086</b>

LONG TERM FINANCIAL FORECAST – PROJECTED STATEMENT OF FINANCIAL POSITION										
	Year 1 2021-22 \$000	Year 2 2022-23 \$000	Year 3 2023-24 \$000	Year 4 2024-25 \$000	Year 5 2025-26 \$000	Year 6 2026-27 \$000	Year 7 2027-28 \$000	Year 8 2028-29 \$000	Year 9 2029-30 \$000	Year 10 2030-31 \$000
Total current assets	244,389	248,180	253,146	262,430	267,860	272,062	276,016	278,300	280,504	283,457
Total non-current assets	2,639,722	2,669,608	2,707,577	2,756,578	2,804,292	2,860,616	2,915,321	2,958,917	3,001,024	3,040,574
<b>TOTAL ASSETS</b>	<b>2,884,111</b>	<b>2,917,788</b>	<b>2,960,722</b>	<b>3,019,008</b>	<b>3,072,152</b>	<b>3,132,678</b>	<b>3,191,337</b>	<b>3,237,218</b>	<b>3,281,528</b>	<b>3,324,031</b>
Total current liabilities	63,972	62,299	65,318	69,573	70,066	69,484	72,746	76,180	79,566	83,588
Total non-current liabilities	64,576	72,334	80,661	86,033	92,340	104,639	113,309	119,490	130,254	139,650
<b>TOTAL LIABILITIES</b>	<b>128,547</b>	<b>134,633</b>	<b>145,978</b>	<b>155,606</b>	<b>162,406</b>	<b>174,123</b>	<b>186,056</b>	<b>195,669</b>	<b>209,820</b>	<b>223,238</b>
<b>NET COMMUNITY ASSETS</b>	<b>2,755,563</b>	<b>2,783,155</b>	<b>2,814,744</b>	<b>2,863,403</b>	<b>2,909,746</b>	<b>2,958,554</b>	<b>3,005,282</b>	<b>3,041,548</b>	<b>3,071,707</b>	<b>3,100,793</b>
<b>TOTAL COMMUNITY EQUITY</b>	<b>2,755,563</b>	<b>2,783,155</b>	<b>2,814,744</b>	<b>2,863,403</b>	<b>2,909,746</b>	<b>2,958,554</b>	<b>3,005,282</b>	<b>3,041,548</b>	<b>3,071,707</b>	<b>3,100,793</b>

## Financial Strategy 2021-2031

**Outputs from the Ten Year Financial Forecasting Model - Summary Financial Statements**

LONG TERM FINANCIAL FORECAST – PROJECTED STATEMENT OF CASH FLOWS										
	Year 1 2021-22 \$000	Year 2 2022-23 \$000	Year 3 2023-24 \$000	Year 4 2024-25 \$000	Year 5 2025-26 \$000	Year 6 2026-27 \$000	Year 7 2027-28 \$000	Year 8 2028-29 \$000	Year 9 2029-30 \$000	Year 10 2030-31 \$000
Net cash inflow/(outflow) from operating activities	66,654	68,272	74,445	76,533	78,195	81,356	88,113	91,569	95,185	98,190
Net cash inflow/(outflow) from investing activities	(43,642)	(72,059)	(80,002)	(77,053)	(81,685)	(90,667)	(94,866)	(97,610)	(105,628)	(106,584)
Net cash inflow/(outflow) from financing activities	1,936	5,326	8,747	8,516	7,164	11,648	8,801	6,092	10,479	9,039
Net increase/(decrease) in cash held	24,947	1,540	3,190	7,997	3,673	2,338	2,048	52	36	646
Cash and cash equivalents at the beginning of the year	174,043	198,990	200,530	203,720	211,717	215,390	217,727	219,775	219,827	219,863
Cash and cash equivalents at the end of the year	198,990	200,530	203,720	211,717	215,390	217,727	219,775	219,827	219,863	220,509

### 1.1.2 The Financial Strategy Objectives

The primary objective of the Strategy is to ensure Council remains financially sustainable as defined by section 104 of the *Local Government Act 2009* (Act):

“A local government is financially sustainable if the local government is able to maintain its financial capital and infrastructure capital over the long-term”.

The then Department of State Development, Infrastructure, Local Government and Planning (formerly the Department of Local Government, Racing and Multicultural Affairs) produced the Financial Management (Sustainability) Guideline 2013 (last updated in 2020) encompassing definitions and also financial sustainability targets. ‘*Long-term*’ refers to a period of ten years or more, hence Council compiles a long-term financial model and strategy that spans ten years. ‘*Financial capital*’ in the definition above is the productive capacity provided by the difference between current assets and current liabilities (working capital). ‘*Infrastructure Capital*’ is the productive capacity provided by significant asset classes (roads, water, sewerage, footpaths, community buildings, etc.).

Secondary objectives of the Strategy provide specifics to support the primary objective:

- achieve financial sustainability aimed at ensuring that our recurrent (operating) revenue is sufficient to cover an efficient operating expense base including depreciation, that is, positive operational ratios
- to ensure adequate funding is available to provide efficient and effective core services to the community
- continuation of good asset management to ensure that all community assets are well maintained and are fit for purpose
- address key intergenerational infrastructure and service issues, which allows any significant financial burden to be spread over a number of years and not impact adversely on current or future ratepayers
- provide good financial and asset risk management which gives assurance that major risks have been considered and are reflected in future financial and asset management planning.

Council’s Vision is to be a city of *connected communities, naturally wonderful lifestyle and embracing opportunities*. Underpinning the Vision is our Mission: *Make a difference, make it count*. Both Council’s Vision and Mission demonstrate a commitment to financial sustainability through improved forecasting and being fiscally responsible with community’s assets and funds.



## Financial Strategy 2021-2031

### 1.1.3 Organisational and Community Outcomes

We will deliver against the Strategy objectives because:

- it demonstrates sound financial governance to the community and to external stakeholders such as the State and Federal Governments and represents Council as a responsible and accountable custodian of community services and assets
- our community services and assets will be well maintained and fit for purpose which means that current and future generations will benefit from effective and efficient financial and asset management
- it protects future generations from bearing the full burden of future infrastructure needs whilst addressing the immediate needs for strategic responses to major issues facing local government
- it ensures that our planning is integrated and effective and that there is clear linkage between community expectations and service delivery within affordable limits.

### 1.1.4 Key Principles

We will achieve these outcomes through implementation of sections 12 and 13 of the Act. Section 12 states the responsibilities of councillors; section 13 states the responsibilities of local government employees and includes *effective, efficient and economical management of public resources* in addition to *excellence in service delivery* and *continual improvement*.

Additionally, we will:

- maximise organisational efficiencies through the implementation of initiatives such as:
  - continued assessment of core business and service level reviews
  - reform of business service delivery modes where appropriate
  - continuing to deliver through the most efficient and effective means to reduce goods and services costs
  - challenging the priority and need for discretionary operational projects
- continue with rating reform including applying user pays principles where it is appropriate to do so
- optimise capital and borrowing programs to ensure delivery of projects which maximise synergies, gain economies of scale and balance the objectives of the Corporate Plan and Financial Strategy. This includes assessing borrowing levels over the medium to long-term and assessing the deliverability of projects
- utilise returns from cash investments to minimise financial impacts on ratepayers
- investigate new services or types of business where appropriate and feasible to generate additional returns for Council and minimise financial impacts on ratepayers.

### 1.1.5 Accountability and Transparency

Council prioritises two attributes of public sector reporting; 'accountability' and 'transparency'. We will demonstrate accountability and transparency by:

- having clear financial stability and sustainability ratios, and associated targets which demonstrate if Strategy objectives are being achieved
- applying full cost pricing to services where it is appropriate which will ensure that the full cost of services including providing Community Service Obligations (CSOs) are clearly identified and accounted for in their own right
- clearly linking revenue and spending decisions to the Corporate Plan and specific project initiatives
- periodically obtaining independent assessment of the sustainability of our Strategy through the Queensland Treasury Corporation (QTC) which will provide confirmation or otherwise of progress against strategic objectives and provide guidance on any necessary changes.

### 1.1.6 Reviewing and Refining the Financial Strategy

The Strategy will be continually revised by:

- ensuring that any changes to the Corporate Plan are reflected in the Strategy
- being responsive to any emerging issues and including these in our forward planning and risk assessment
- capturing the budget revisions in our LTFF and analysing the impacts of any changes on our financial stability ratios and measures of sustainability
- undertaking annual reviews of our capital and operational projects
- considering policy changes before changing our spending plans
- considering the outcomes of any future community and/or rating consultation processes.

## 1.2 Overview

### 1.2.1 Background

The Strategy provides us with an agreed roadmap for managing our financial resources and processes and is aligned with the objectives and priorities of our Corporate Plan. Within the framework of the Strategy, guidance is provided to support decision making with respect to capital and operating revenue and expenditure, asset and service management levels and procurement operations.

The Strategy is influenced by:

- global, national, regional and local economic conditions
- population growth
- changes in population demographics (for example an ageing population)
- legislative and statutory requirements
- changes in regulated frameworks (for example water and waste operations)
- known changes in Federal and State Government funding
- macro and micro economic factors

A key component of the Strategy is the LTFF which is derived from a ten year financial model. The model is reviewed regularly to ensure it aligns with Council's adopted budgets. It is used to support resource allocation, borrowing and investment decisions and additionally provides an indication of forecast performance against financial measures.

The financial forecast contains details of the assumptions used to estimate growth rates, price increases, general rates and charges increases and also provides outputs in the form of the forecast statements. The first year of these forecast statements aligns with the adopted budget and drives the next annual budget development process by way of outlining the 'affordability envelope'. These revenue and expenditure streams are cascaded through the organisation during each annual budget development process.

The LTFF provides transparency into our financial performance and planning, giving the community a view of how its services are being funded and where the money goes. It is a tool for validating and maintaining alignment with the Corporate Plan and with legislative requirements. It reflects the efforts we are making to meet current and future community expectations and serves to signal the decisions and actions needed to ensure our future financial sustainability.

### 1.2.2 Key Assumptions

The Financial Strategy statement outputs are underpinned by the following general assumptions:

- the proposed budget for 2021-22 is the base year for the LTFF
- no material growth in employee numbers for the life of the model
- new borrowings are subject to change to respond to the needs of the ten year capital program, ASMPs and also the Capital Portfolio Prioritisation Administrative Directive
- all borrowing costs are expensed, irrespective of whether Council has qualifying assets.

## Financial Strategy 2021-2031

- property, plant and equipment is based on current revised figures and subject to change post each end of year accounts finalisation when any appropriate revaluations are taken to the account
- provisions are based on current revised figures and subject to change post each end of year accounts finalisation when discounting rates are released
- water business modelling forms a subset of Council's whole of organisation modelling. Due to the complexities of the water business modelling and impacts from state bulk water price path, the water business is allocated its own parameters and the outputs of the water model form inputs to the whole of Council LTFF.

One of the most significant factors impacting Council's financial position is growth in rateable properties. Council has adopted parameters for the life of the forecast based on statistical analysis as well as a correlation with projected population growth forecast (mid series) calculated by the Queensland Government Statistician's Office (QGSO).

The Australian Bureau of Statistics Consumer Price Index (ABS CPI – Brisbane capital city) is utilised in the ten year forecast. The CPI rate is reviewed every quarter as statistics become available. Since the early 1990s, the Reserve Bank of Australia has an inflation target of between two and three per cent (on average) over the cycle. This target range is considered as a contributing factor when forecasting Council's Cost Index which draws on the Brisbane CPI.

### 1.2.3 Financial Stability and Measures of Sustainability

A key objective of the Strategy is to ensure financial sustainability by maintaining Council's financial capital and infrastructure capital over the long-term.

Sustainability in Council can be defined as and measured by:

- ensuring healthy cash flow capabilities (Operating Performance Ratio)
- ensuring a reasonable operating surplus exists to fund future growth requirements (Operating Surplus Ratio)
- ensuring the reliance on general rates revenue is not too high, i.e. Council has diversified revenue streams (Level of Dependence on General Rate Revenue Ratio)
- ensuring that we have the ability to pay our bills while also ensuring an optimal level of cash is held (Current Ratio, Cash Balance and Cash Capacity in Months Ratio)
- ensuring that borrowing is only undertaken in an affordable manner and in line with Debt Policy (Debt Servicing Ratio, Interest Coverage Ratio, Net Financial Liabilities Ratio and Debt to Asset Ratio)
- ensuring that our infrastructure assets are maintained and fit for purpose (Asset Sustainability Ratio).

### 1.2.4 Financial Sustainability Summary

The three mandatory measures of financial sustainability and a further eight elective financial stability indicators are all within target ranges, or exceeding them, for the term of this strategy, with the exception of the Asset Sustainability Ratio.

The Asset Sustainability Ratio remains below the target minimum of 90% as in previous forecasts. Council identifies appropriate asset renewal expenditure for each coming budget year and forecasts the expected longer term asset renewal requirements through Asset and Service Management Plans.

Council's Asset Management Project sought to improve and optimise the forecast of asset renewal requirements. It is anticipated that this work will produce greater alignment with accounting depreciation calculations and help to move this ratio closer to the target range over time. In addition, Council will consider the inclusion of further asset financial ratios, such as the asset renewal funding ratio and asset consumption ratio that will produce a more balanced view of the asset management position, following embedding of Council's new asset management system.

The Queensland Audit Office (QAO) issued its report titled 'Forecasting Long-Term Sustainability of Local Government' (Report 2: 2016-17) in October 2016. The report recommended, amongst other things, that councils improve the quality of their long-term forecasts and financial planning by maintaining complete and accurate asset condition data and asset management plans and by implementing a scalable project decision making framework for all infrastructure asset investments. Council is already addressing these recommendations through its current Asset Management and embedding of the Portfolio Management Office (PMO).

A key driver of the recent Asset Management Project was to improve the accuracy and completeness of Council's asset data for long-term planning and forecasting, building on the accurate asset reporting that is externally audited each year by QAO. The Portfolio Management Office (PMO) was established to enhance governance, accountability and deliverability over operational and capital projects.

### 1.2.5 Key Financial Policies

Council has a suite of financial policies that it reviews on an annual basis.

#### Investment Policy

- Council is looking to achieve higher returns on its investments whilst protecting the capital value of investments
- Council will do this by moving to a more active investment strategy when funds permit and continues to monitor the community's cash on a daily basis to realise the highest possible rate of return.

#### Debt Policy

- Whilst cash balances remain well in excess of the minimum target for cash capacity (of at least three months), Council will use existing surplus funds and only borrow when necessary for inter-generational capital projects.
- Council is making annual debt repayments so as to settle existing loans one year ahead of schedule. Council will continue to seek opportunities to use any surplus funds available to reduce the liabilities on the community's balance sheet.
- Council will only borrow for works that fall into at least one of the following categories:
  - risk management
  - asset management
  - intergenerational projects

#### Revenue Policy

- Council will be guided by the following principles when levying rates and charges:
  - accountability
  - transparency
  - representation
  - sustainable financial management
  - fairness
  - differentiation of categories
  - special needs and user pays
  - social conscience

#### Corporate Procurement Policy

- Council is committed to achieving value for money when procuring
- Council also outlines other sound contracting principles including open and effective competition, ethical behaviour and fair dealing and environmental protection
- As part of the Redlands community, Council has also adopted a principle of the development of competitive local businesses and industry.

## Financial Strategy 2021-2031

**Asset and Service Management Administrative Directive**

- The Executive Leadership Team works with officers to ensure the Asset and Service Management Plan (ASMP) outputs align to inputs of the annual budget development process
- Each ASMP is linked to and supports other corporate planning and reporting processes
- Council's ten year capital program is compiled to respond to the ASMPs.

**Capital Portfolio Prioritisation Administrative Directive**

- Council's Capital Portfolio Prioritisation Administrative Directive ensures the community's existing infrastructure will be maintained and further supports the objectives of the Asset and Service Management Administrative Directive
- Capital expenditure will be prioritised into renewal programs before asset upgrades or the creation of new assets
- Council continues to monitor the asset sustainability ratio and focuses on renewal capital works to move this long-term measure upwards to the target zone.

**Application of Dividends and Tax Equivalent Payment Policy**

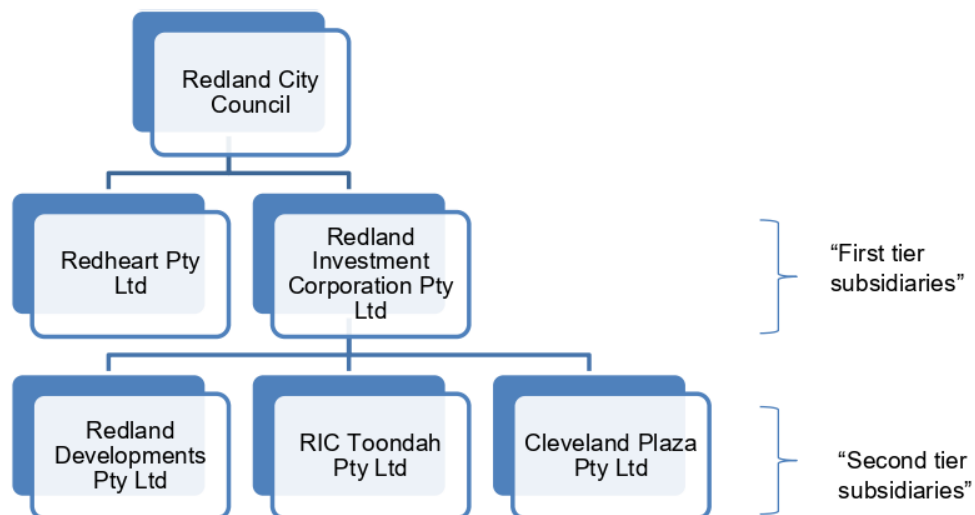
- Council receives dividends and tax equivalent payments from its commercial business activities (namely City Water and City Waste)
- Council may receive returns from its wholly owned subsidiary Redland Investment Corporation (RIC)
- All financial returns to Council will be applied to the provision of community benefit.

**Constrained Cash Reserves Administrative Directive**

- Council has collected rates, utilities and other revenue streams over the years and has ring-fenced certain monies for particular purposes. Council plans to utilise these reserves before increasing debt on the community's balance sheet and has also committed to conducting an annual review of the constrained reserves to ensure the purpose of each reserve is still relevant and in the interest of the community.
- Council's reserves are cash backed and form a subset of cash balances.

### 1.3 Scope

This Financial Strategy includes the risks, opportunities and financial statements for Redland City Council. The Redland City Council group (refer diagram below) financial information is consolidated on an annual basis.



Redland Investment Corporation Pty Ltd (RIC) compiles its own budget and business plan. The benefits and opportunities of Council owning RIC are included in this parent entity Financial Strategy.

## Financial Strategy 2021-2031

## 2. Parameters and Measures

### 2.1 Parameters

Council has a range of parameters grouped into the following categories:

- growth increases (%)
- price increases (%)
- efficiency targets (%)

The parameters are the main drivers in the financial forecasting model although of note, the capital expenditure for each year and associated funding is derived from the ten year capital program.

Growth Increases %	21-22	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31
General Rates Charges	1.04	1.01	0.91	0.77	0.39	0.96	1.62	1.63	1.47	1.33
General Fees	0.00	0.16	0.45	1.20	1.25	1.45	1.45	1.45	1.45	1.45
Employee Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Operating Costs	0.52	0.51	0.46	0.39	0.20	0.48	0.81	0.82	0.74	0.67

Price Increases %	21-22	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31
Underlying CPI	1.05	1.34	1.63	1.92	2.21	2.50	2.50	2.50	2.50	2.50
RCC Blended CPI	1.42	1.85	2.01	2.17	2.34	2.50	2.50	2.50	2.50	2.50
Employee Costs (EBA)	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
General Rates	1.39	1.85	2.01	2.17	2.34	2.50	2.50	2.50	2.50	2.50
General Fees	4.50	4.50	4.50	4.50	2.50	2.50	2.50	2.50	2.50	2.50
Interest Rates	0.65	0.90	1.15	1.40	1.65	1.90	2.15	2.15	2.15	2.15

Efficiency Targets %	21-22	22-23	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31
Operational Goods & Services *	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

\* To be considered post Covid-19 global pandemic.

## 2.2 Financial Sustainability Targets

Council continues to measure against more ratios than the legislative requirement to demonstrate its ongoing commitment to financial sustainability. Council has eight long standing performance measures outlined in the table below. The targets and target ranges are set by Council and reviewed annually to maintain relevance to business activities and goals. Council also chooses to set targets for, measure and report against the interest coverage ratio as this was previously labelled as a measure of sustainability by the Department of State Development, Infrastructure, Local Government and Planning (Department) and provides the community with an understanding of the relationship between interest expense and interest revenue.

Each ratio is defined in the glossary and Council reports on its performance against both the target and the anticipated performance based on revised budget on a monthly basis.

Financial Stability Ratios	Target
Level of Dependence on General Rate Revenue (%)	Target less than 40%
Ability to Pay Our Bills - Current Ratio	Target between 1.1 and 4.1
Ability to Repay Our Debt - Debt Servicing Ratio (%)	Target less than or equal to 15%
Cash Balance \$M	Target greater than or equal to \$50M
Cash Balances - Cash Capacity in Months	Target greater than 3 months
Longer Term Financial Stability - Debt to Asset Ratio (%)	Target less than or equal to 10%
Operating Performance (%)	Target greater than or equal to 10%
Interest Coverage Ratio (%)	Target less than 5%

In addition to the ratios above, section 169(5) of the *Local Government Regulation 2012* requires councils to measure and report against:

- asset sustainability ratio
- net financial liabilities ratio
- operating surplus ratio

Targets for these ratios are set by the Department and all are deemed to be long-term target ranges.

The ratios are defined in the glossary and Council reports on its performance against both the target and the anticipated performance based on revised budget on a monthly basis. In accordance with section 169(5) of the *Local Government Regulation 2012*, Council's annual budget includes these measures for the relevant financial year and the following nine financial years.

Measures of Sustainability	Target
Asset Sustainability Ratio (%)	Target greater than 90% (on average over the long-term)
Net Financial Liabilities Ratio (%)	Target less than 60% (on average over the long-term)
Operating Surplus Ratio (%)	Target between 0% and 10% (on average over the long-term)

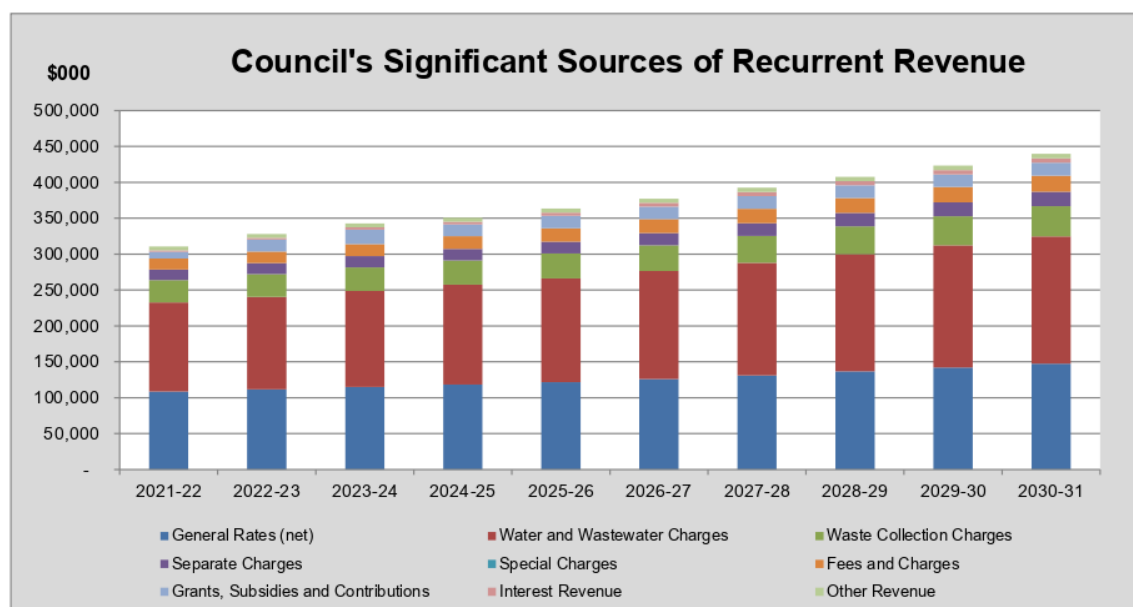
### 3. Revenue Management

#### 3.1 Background

Council's significant sources of recurrent revenue include:

- general rates
- water and wastewater charges (water access, water consumption and sewerage charges)
- waste collection charges
- environment and coastal management, landfill remediation and Redland City SES administration separate charges
- fees
- Federal and State grants, subsidies and contributions
- interest on investments
- other revenue (including sales of services and goods).

The following chart provides an analysis of the total recurrent revenue by source and identifies the proportion of revenue from each of those sources.



Of note, the increases in water revenues are largely driven by the increase in costs associated with the purchase of bulk water from the State Government.

In relation to the LTFF, the following operational revenue streams continue to be classified as those which will require close management attention in order to support the achievement of the financial sustainability targets:

- General rates - risk that future increases in general rates may be less than Council's Cost Index – Council is looking to diversify its revenue streams and ensure commercial opportunities forecast returns that support balanced or surplus budgets without excessive rate increases
- Federal and State grants and subsidies.

Council will continue to price its separate and special charges through comprehensive financial modeling that takes into consideration the full cost of program of delivery including inflationary pressures. With respect to water, wastewater and waste collection modelling and pricing, please refer to the chapter on commercial opportunities.

Council's significant capital funding streams include:

- infrastructure charges
- Federal and State capital grants and subsidies
- borrowings
- general revenue.

In relation to the LTFF, the following capital funding streams will require continued management attention in order to support the achievement of the financial sustainability targets:

- Federal and State grants and subsidies
- infrastructure charges – due to the seasonality of development and difficulty in estimating charges. Council's Infrastructure Planning and Charging Unit will address this risk
- borrowings – to ensure appropriateness and affordability of borrowings to fund capital expenditure that is aligned to the Debt Policy

## 3.2 Revenue Policy Statements

### 3.2.1 Revenue Policy Statement

Generation of an appropriate level of revenue to support the delivery of the corporate planning goals is an essential element of the Strategy. With respect to operational revenue streams, each year during the annual budget development process Council works towards a 'balanced budget' where total recurrent revenues meet or slightly exceed total recurrent expenses. Whilst this is a desirable position, in years of high volumes of intergenerational works or initial investment, Council will not pass through the total costs to the community, but will forecast an operating deficit. Throughout the financial year Council will then focus on strategies to improve on the adopted position to move back towards a balanced budget or operating surplus (complete projects ahead of schedule and budget, save through better procurement and contracting, drive efficiencies through better work practices).

Council will be guided by the following 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 timely and optimal investment in identified priorities
- Fairness — whilst 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 services based generally on usage
  - Statutory fees and charges in accordance with legislation, regulation or local laws
  - Commercial fees and charges where users can clearly be identified
  - 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.

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.

## Financial Strategy 2021-2031

### 3.2.2 Investment Policy Statement

Council's Investment Policy objective is to maximise earnings from authorised financial investments of surplus funds after assessing and minimising all associated risks in accordance with this Strategy. Council's current focus is to protect the capital value of investments.

In accordance with Council's Investment Policy, Council has committed to the following:

- 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 this 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 (QTC) or the Queensland Investment Corporation (QIC) cash funds or bond mutual funds.

### 3.3 Revenue Assumptions in the Long-Term Financial Forecast

With respect to revenue sources, the LTFF contains the following assumptions:

- focusing on bottom line when considering general rate increases to minimise impact on the community
- establishing water pricing principles on a full cost recovery basis with an appropriate level of return to Council in accordance with the current *Local Government Act 2009*, *Local Government Regulation 2012* and other legislative instruments
- establishing waste collection and disposal fees and utility charges on a full cost recovery basis with an appropriate level of return to Council in accordance with the current *Local Government Act 2009*, *Local Government Regulation 2012* and other legislative instruments
- seeking to maximise revenue from external grants and subsidies where possible
- seeking to increase the level of commercial returns and broaden commercial opportunities
- using historical and current micro and macro-economic data and observations to forecast revenue growth assumptions.

### 3.4 Key Risks, Issues and Mitigation Strategies

#### 3.4.1 Revenue and Pricing Key Risks, Issues and Mitigation Strategies

The Strategy has identified the following opportunities and risks in relation to revenue and pricing which have been assessed in accordance with Council's adopted Enterprise Risk Management Framework.

Opportunity	Likelihood	Consequence	Rating
Diversify revenue streams to reduce the dependence on general rates revenue	Possible	Low	Medium
Higher than anticipated cash balances resulting in additional interest revenue	Likely	Low	Medium
Support economic development and business growth through master planning of key precincts; incentives and stimulus packages; trade and investment attraction; implementation of the City's new destination brand 'Redlands Coast'; and development and implementation of action plans for key industry sectors identified in the Redland City Economic Development Framework 2014-2041	Likely	Low	Medium

Risk	Likelihood	Consequence	Rating
Ageing population unfavourably impacting pensioner remissions and community subsidies	Almost certain	Low	High
Water restrictions triggered when SEQ water storage levels decline to 60% capacity	Likely	Medium	High
General rate increases aligned with RCC Blended CPI where costs escalate at a greater rate	Almost certain	Low	High
The Covid-19 pandemic unfavourably impacting revenue streams as Redland City Council considers economic support packages	Almost certain	Medium	High
Further interest rate reductions, or interest rates maintained at historically low levels	Almost certain	Low	High
Potential reduction in service delivery due to insufficient funding from external parties	Possible	Medium	Medium
Potential financial impact of further water reform by State Government	Unlikely	Major	Medium
Water usage patterns have an adverse impact on revenues beyond current forecasts (e.g. due to droughts, water restrictions)	Possible	Medium	Medium
The uncertainty of future waste levy advance payments may result in less than anticipated revenue	Likely	Low	Medium
Government policy impacting on population growth forecasts and subsequently affecting general rate revenue projections	Possible	Medium	Medium
Growth assumptions (e.g. population, property, water consumption, waste volume) failing to crystallise resulting in less than anticipated revenue	Possible	Medium	Medium

## Financial Strategy 2021-2031

In order to mitigate the above risks or explore the opportunities, the following projects and actions progress across Council:

- continue to enhance cash management forecasting methodologies and tools. Aim to increase returns on investments when interest rates are low and signal issues relating to cash-flow early
- continue to review Corporate Overhead Allocations and Activity Based Costing (ABC) methodologies. Aim to ensure commercialised business pricing, cost-recovery and commercial fees are premised on full cost pricing principles
- investigate and measure the potential impacts resulting from further water reform and State bulk water pricing reviews
- further develop the grants management process by establishing strong relationships with State and Federal stakeholders
- explore opportunities for alternate funding mechanisms to support business areas and reduce the burden on current and future ratepayers

## 3.4.2 Investment Key Risks, Issues and Mitigation Strategies

The Strategy has identified the following opportunities and risks in relation to investments management which have been assessed in accordance with Council's adopted Enterprise Risk Management Framework.

Opportunity	Likelihood	Consequence	Rating
Opportunities for broadened strategic investments - see commercial opportunities	Possible	Severe	Extreme
Interest revenues exceed interest expense due to high cash balances	Almost Certain	Medium	High
Appropriately term-diversified investment portfolio results in additional revenue	Almost Certain	Low	High

Risk	Likelihood	Consequence	Rating
Constrained cash reserve balances exceed cash balances at the end of a financial year	Unlikely	Low	Low
Interest rates significantly below benchmark resulting in lower returns	Possible	Low	Medium
Council's net debt position deteriorates as cash balances reduce at a faster rate than increasing debt balances	Possible	Low	Medium

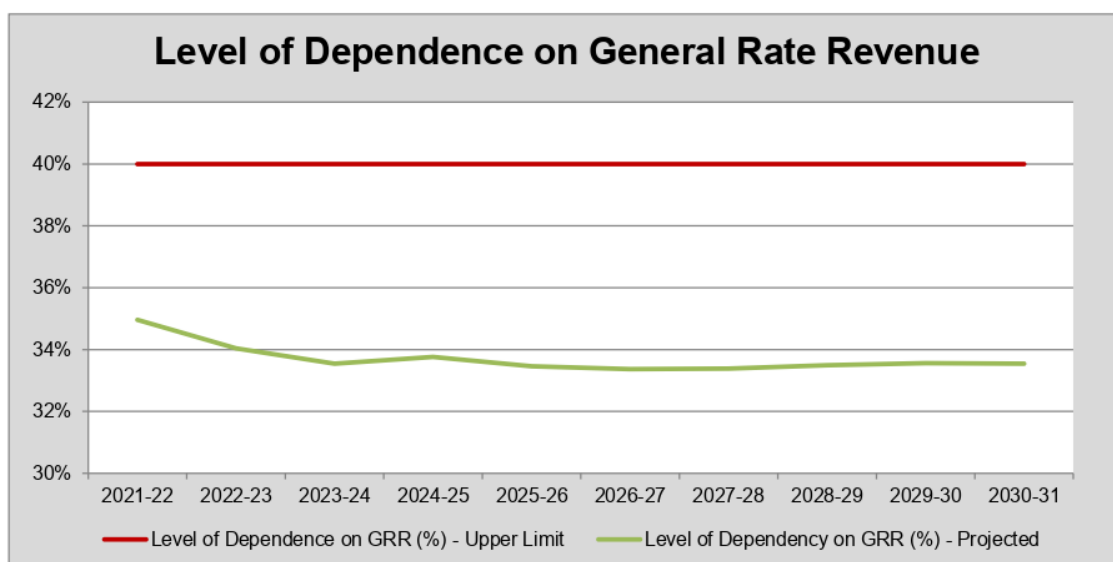
In order to mitigate the above risks or explore the opportunities, the following projects and actions progress across Council:

- continue to review investment returns and use this information when making decisions on investment options
- continue to consider all investment options in times of low interest rates (within Council's policy framework)
- continued organisational support to review funds held in trust (off balance sheet) and manage balances accordingly (refund where applicable or transfer to Council assets if appropriate and in accordance with legislative requirements)

### 3.5 Key Performance Information

The following graph shows how an indicator performs over the life of the Strategy compared to the adopted target. As indicated in the ten year financial forecast statements and outputs, it is forecast that Council will be under the target for the level of dependence on general rate revenue under the current assumptions.

This ratio provides Council and the community with an indication of the diversification of revenue streams, through Council's reliance on general rate revenue.



## 4. Asset Management

### 4.1 Background

Council holds a range of assets including cash and cash equivalents, accounts receivable, investments property, investments in other entities, work in progress, leased assets and property, plant and equipment.

Council is responsible for provision of a diverse range of services to meet community needs and expectations. A significant number of these services are provided through infrastructure and other non-current assets (referred to as property, plant and equipment). Council owns, manages, maintains and creates assets that are valued in the order of \$2.88 billion.

Effective asset management is critical to achieving Council's corporate objectives and strategic themes as driven by our community.

In continuing to provide these asset-based services, Council continues to overcome the following challenges:

- decreasing availability and increased competition for funds
- population growth pressures and changing demographics directly influencing the quantity and type of assets (and services) required
- the continuous requirement to renew the infrastructure in place that helps to deliver services
- escalation in the quantity and complexity of related reporting demanded by business regulators, statutory bodies and other levels of government.

In relation to the LTFF, the following asset and service management issues have been identified as those which will require continued management attention in order to support the achievement of the financial sustainability targets:

- capital expenditure will be prioritised towards asset renewals before asset upgrades or the creation of new assets
- performance of Asset Sustainability Ratio – due to not meeting the Department's target for the life of the Strategy. Council remains committed to funding all asset renewal requirements and moving this long-term measure favourably towards the target. Council is moving towards including additional indicators to provide a more balanced view of the asset management financial position
- asset category definitions and granularity of reporting – to ensure that accurate expenditure is identified for renewal capital projects
- condition of asset base – strengthen understanding of remaining useful lives to ensure a true prediction of assets life cycle
- valuation and depreciation methodologies – to optimise depreciation cost allocation.

### 4.2 Asset and Service Management Administrative Directive

Council's Asset and Service Management Administrative Directive objective or goal is to provide excellent customer experience and support ongoing growth in the region through asset management, utilising industry best practice and current technology to meet the economic and sustainability principles highlighted in our Corporate Plan by:

- providing principles for, communication, governance, due diligence, direction and alignment of all asset management activities
- ensuring compliance with asset management requirements as prescribed by the Queensland State Government as it applies to Local Government
- ensuring Council produces and delivers against sustainable financial forecasts as a result of best practice Asset and Service Management Plans that guide project planning and service delivery across the city
- upholding the City's commitment to provide financially sustainable infrastructure in accordance with agreed reliable levels of services.

### 4.3 Asset and Service Management Guidelines

The Strategy has adopted the following guidelines in relation to asset and services management:

- Asset and Service Management Plans will drive borrowing decisions
- identification, scoping and completion of renewal projects in the ten year capital program will continue to be prioritised
- the integration of Asset and Service Management Plans and budgets is effected to ensure that whole-of-life asset and service costs are captured in order to understand the implications of the achievement of long-term financial sustainability.

Council's policy is designed to provide guidance in the implementation and improvement of corporate asset and service management processes and seeks to achieve the following outcomes:

- identify the key activities, roles and relationships associated with the implementation of an overarching asset management philosophy
- establish and communicate corporate responsibilities for the ownership, control, accountability and reporting of assets
- reinforce that assets should only be created, maintained, renewed or replaced in accordance with Asset and Service Management Plans
- help in meeting legislative compliance and associated risk management including financial reporting requirements and corporate governance
- highlight how our integrated asset management information systems and reporting tools support asset management activities and can provide a high standard of policy and decision support
- guide development of reliable systems and asset information that will allow for accurate financial forecasting and planning for sustainable service delivery
- identify how asset management processes integrate with corporate and operational planning, budgetary and reporting practices
- link individual departmental asset management activities with our overall community vision and corporate goals
- classify actions that will improve knowledge of existing asset inventories, asset condition and related performance
- support ongoing improvements to existing asset and service management planning and corresponding financial forecasting, planning and reporting.

### 4.4 Asset Management Project

The successful implementation of Council's new asset system has ensured that we are an Asset Smart organisation – one that has a framework supported by policies, systems and appropriate technology to achieve best practice asset management.

The project recognised that many officers were undertaking outstanding work in informal asset management roles. The project created a more formal, consistent approach to asset management across the organisation, acknowledging those who understand and manage specific assets. More staff may now have asset management functions formally embedded as a part of their role.

The project drew on best practice (ISO 55000 series) to help staff clearly know asset management responsibilities. It also promoted the functions of asset management and that each and every asset is part of a bigger picture; from the office equipment we use to multi-million dollar wastewater treatment plants. The project provided business areas with the framework, tools and technology they need to clearly inform their daily working lives when managing assets on behalf of our community.

### 4.5 Strategic Asset and Portfolio Management Oversight

Strategic Asset and Portfolio Management consists of the Portfolio Management Office and a dedicated Strategic Asset Management Unit. The separation of the asset governance function from the asset

## Financial Strategy 2021-2031

accounting function is a recommendation by the Asset Management Project to ensure increased governance and better support to Council business areas.

#### 4.6 Key Risks, Issues and Mitigation Strategies

The Strategy has identified the following opportunities and risks in relation to asset and service management which have been assessed in accordance with Council's adopted Enterprise Risk Management Framework.

Opportunity	Likelihood	Consequence	Rating
Portfolio Management Office (PMO) will drive improved governance and financial efficiency of operational and capital projects	Almost Certain	Medium	High
Support asset managers with long-term projections for whole life costing	Likely	Medium	High
Asset management system developments generate improved information for recording, reporting, long-term financial forecasting and better asset management practices	Almost Certain	Medium	High
Council's Infrastructure Planning and Charging Unit improves the correlation between trunk infrastructure and Financial Strategy outcomes	Almost Certain	Medium	High
Review depreciation methodologies to ensure current approaches are still reflective of consumption patterns	unlikely	Medium	Medium
Council's Capital Portfolio Prioritisation Administrative Directive improves performance in asset KPIs	Possible	Medium	Medium
Risk	Likelihood	Consequence	Rating
Significant failure of critical infrastructure leads to financial stress	Possible	Major	High
Assets are not at the level required for optimal service delivery	Almost Certain	Medium	High
Insufficient strategic planning for renewals and maintenance may lead to an infrastructure backlog and large scale unplanned capital renewals	Likely	Medium	High
Increased risk of collectability in accounts receivable due to Covid-19	Possible	Medium	Medium
Material misstatement of financial statements due to non-capitalisation of assets	Rare	Medium	Low
Increasing public liability claims for injuries occurring in Council owned or controlled facilities or land	Rare	Medium	Low
Increasing legal action for discrimination arising from inability to access council facilities and non-compliance with the <i>Disability Discrimination Act 1992 (Cth)</i>	Rare	Low	Low

In order to mitigate the above risks or explore the opportunities, the following projects and actions progress across Council:

- continued embedding of Council's new asset management system

## Financial Strategy 2021-2031

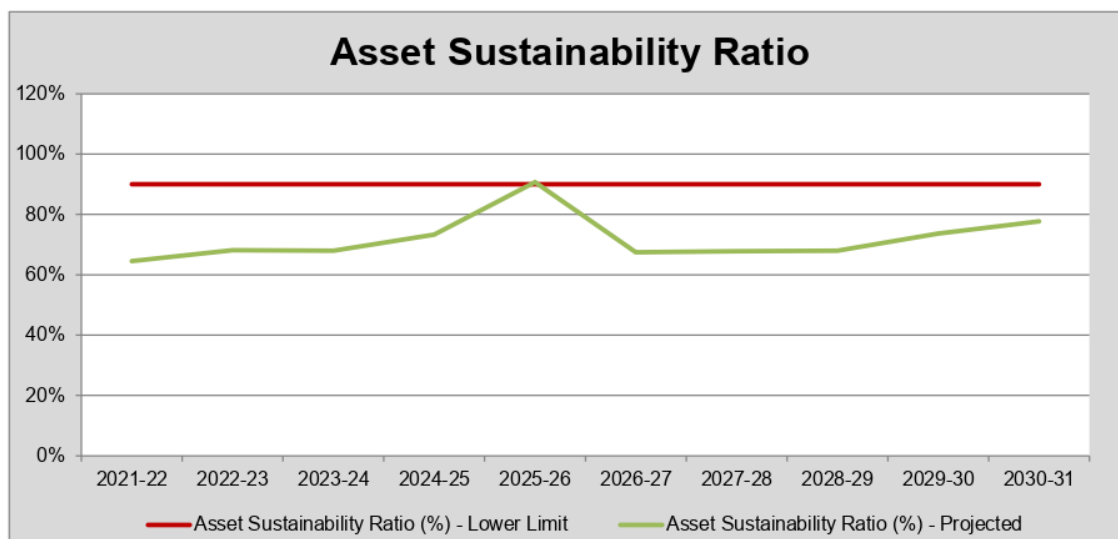
- ongoing development of Asset and Service Management Plans in accordance with statutory requirements, business needs and agreed service levels
- continuation of the Infrastructure Planning and Charging Unit to ensure Council is maximising opportunities for recovery of appropriate costs with respect to trunk infrastructure
- continue to develop the maturity of the Portfolio Management Office (PMO). Enhanced maturity will lead to enriched processes, stronger/ appropriate governance and improved deliverability for operational and capital projects
- continue to review the effectiveness of the asset management system in the following areas: enhanced asset management practices and integration of asset planning, budget development and long-term financial forecasting
- further investigation and development on a condition based depreciation methodology (if appropriate)
- developing an improved understanding of the remaining useful lives for Council's asset base

#### 4.7 Key Performance Information

The asset sustainability ratio target is 'an average over the long-term'. Council has a Capital Portfolio Prioritisation Administrative Directive that requires expenditure on renewals before new asset creation – this should improve Council's performance against the ratio.

To ensure continuation of existing service levels, planning and development of Asset and Service Management Plans for the 2021-22 portfolio focused on the renewal requirement of Council's existing asset base. Council's current prioritisation model supports the policy of prioritising renewals, and these two factors together support improvements in asset sustainability. However, this must be balanced with investment to cater for growth across the city.

The current ten year capital program and depreciation forecasts result in the following graph:



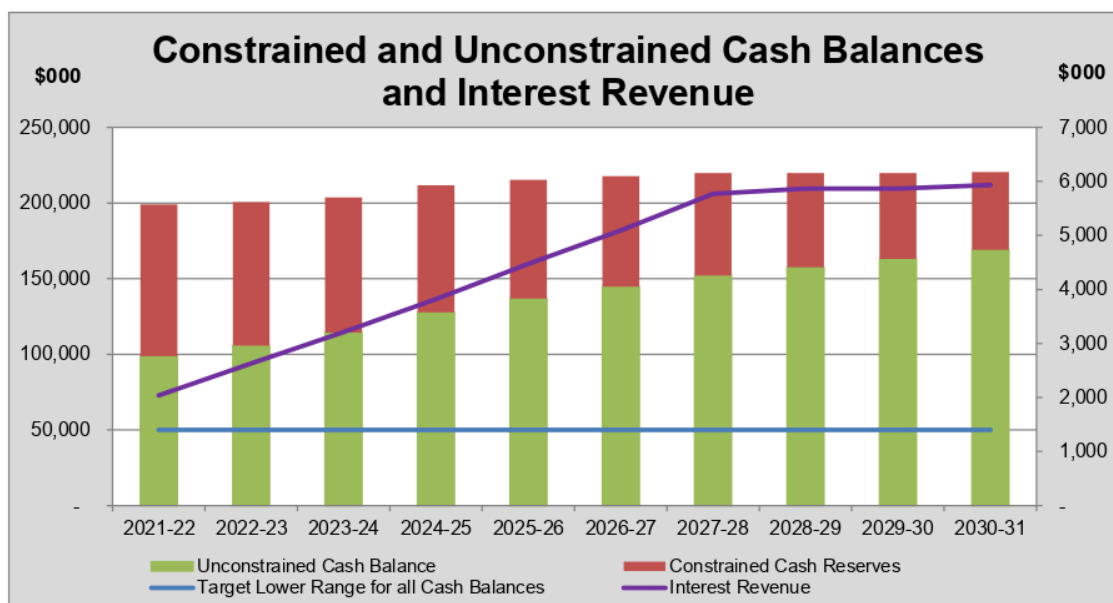
In addition to property, plant and equipment, Council holds considerable cash balances. Council considers its risk appetite and policy position with respect to investment of surplus funds. To maximise returns on investments, officers invest or withdraw funds on a daily basis to keep minimal balances in the transaction

## Financial Strategy 2021-2031

account. The performance of Council's investment account is reported to the community on a monthly basis and is regularly reviewed to ensure opportunities are maximised and risks are minimised.

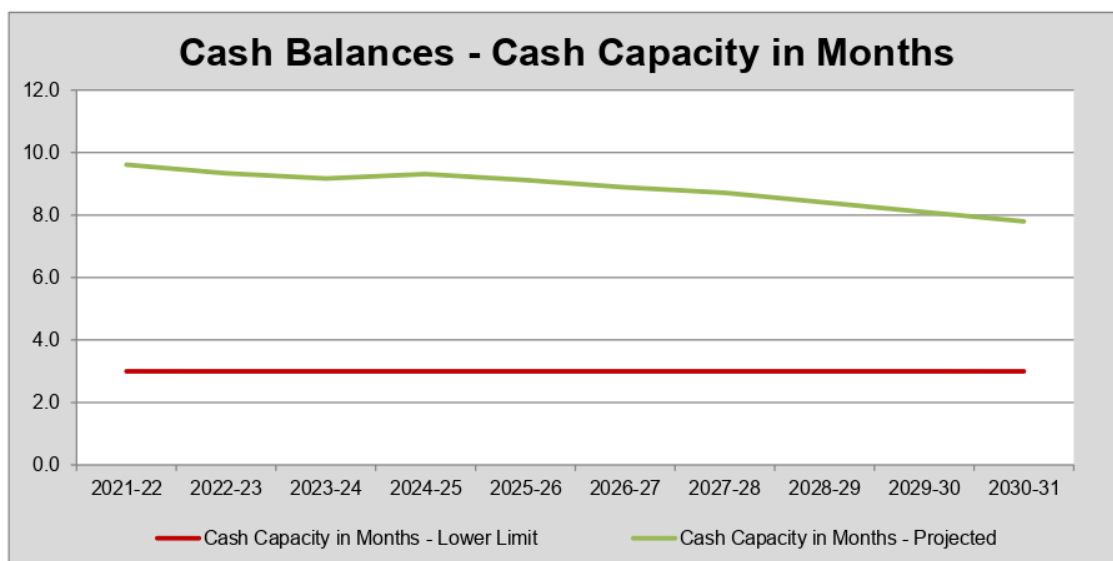
Reserves are a subset of community equity and sit alongside retained earnings. Whilst retained earnings can be utilised for general expenditure, reserves are ring-fenced for particular purposes. Council policy requires that all reserve monies are fully cash-backed. Council annually reviews its reserves to ensure the constraining of cash continues to be in the community's best interests.

Traditionally, the main source of interest revenue resulting from the investment of cash balances has been through the Queensland Treasury Corporation (QTC). The following chart provides an analysis of the projected interest revenue over the life of the Strategy and available cash balances that those returns are based on. The total cash balance is broken down into constrained (reserves) amounts with the balance being unconstrained.



In relation to the ten year financial forecasting model the following investment income and expenditure considerations continue to be monitored:

- cash flow forecasting – improvements in the budgeting, forecasting and particularly phasing of cashflows will be a key requirement in the coming financial years and may be enhanced with the introduction of rolling forecasts
- cash management – regular reviews of debtors, creditors and payroll processes to ensure the community's cash is being utilised in the most efficient manner
- institutional investment – exploring increased returns by diversifying the institutions that funds are invested in or by varying the terms of those investments.



Council continues to prioritise the use of existing cash balances and reserves in favour of new borrowings. In accordance with Council's Debt Policy new borrowings are only considered where they address intergenerational equity and asset or risk management issues. Council levies rates on a quarterly basis and this underpins the target of holding at least three months of cash payments to suppliers and employees (including interest expense).

Council's adopted Local Government Infrastructure Plan (LGIP), which identifies significant infrastructure requirements, has been incorporated in Asset and Service Management Plans. Ultimately the cash balances in later years will be reduced through identification of future necessary infrastructure and capital works.

## 5. Expenditure Management

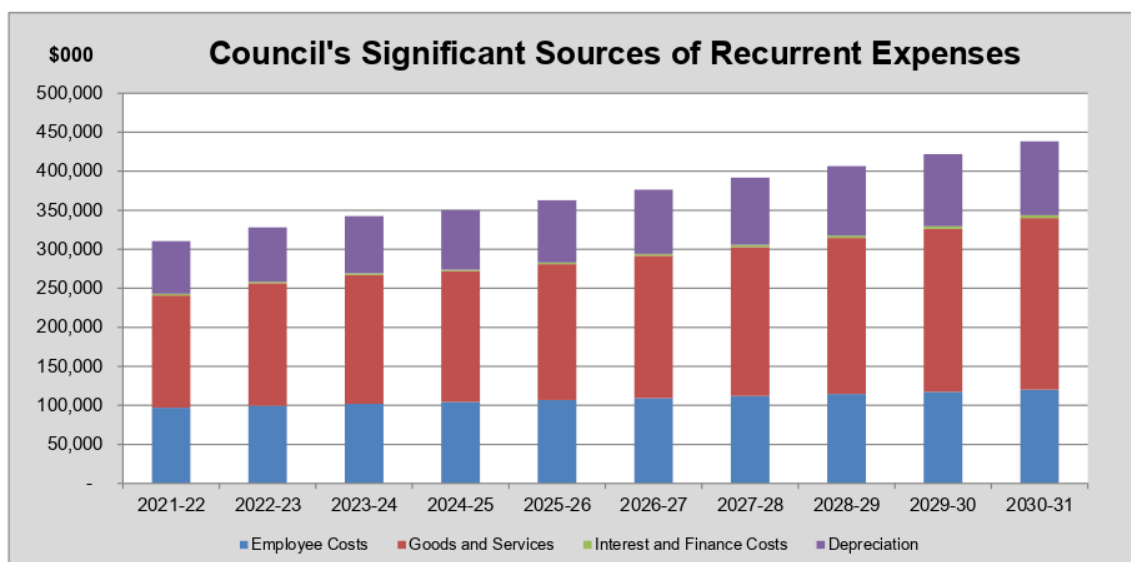
### 5.1 Background

Council's significant sources of operational expenses include:

- employee costs
- goods and services
- interest and finance costs
- depreciation
- other expenses (including community service obligations and subsidies)

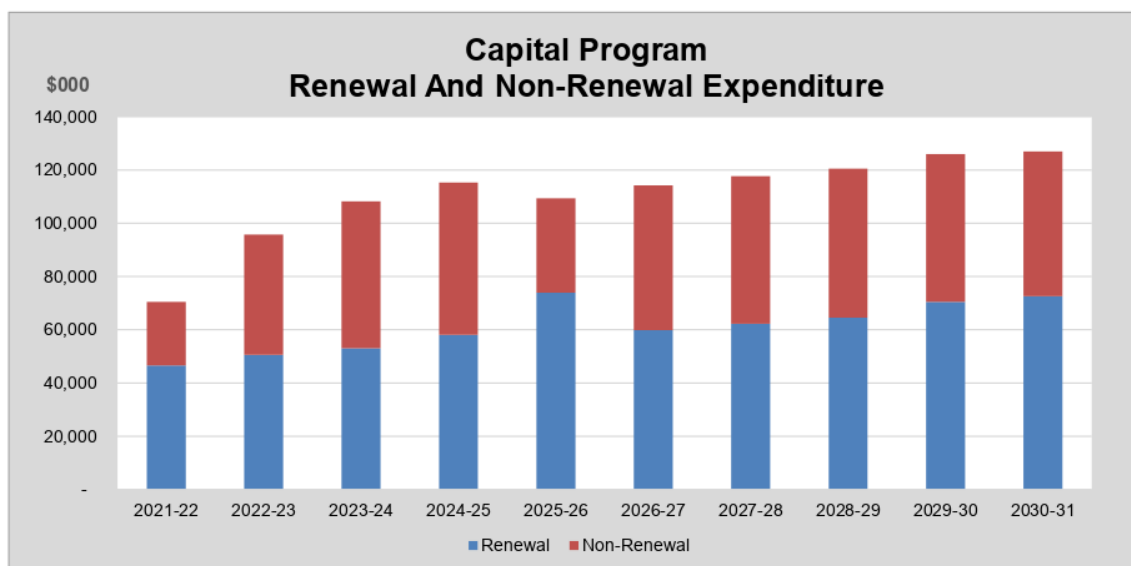
Of note, Council's interest and depreciation expenditure is impacted by the requirement to have leased assets on the balance sheet which then depreciate over the term of the lease.

The following chart provides an analysis of the total operating expenses by source and identifies the proportion of revenue from each of those sources.



Of note, the above increase in the projection of goods and services is significantly influenced by the increase and pass through costs associated with the purchase of bulk water from the State Government.

In addition to the previous graph, capital expenditure on planned renewal and non-renewal projects are undertaken over the life of the Strategy. The following chart provides a break up of this spending type in the projected ten year capital program and the expenditure split is underpinned by Council's Capital Portfolio Prioritisation Administrative Directive - 'maintain existing infrastructure – 'renewal' before 'upgrade' or 'new' work.



Due to the risks and assumptions in operational revenues mentioned in the previous chapter, the following expenditure streams have been identified as those that require continued management attention in order to support the achievement of reaching an operating surplus:

- employees – to continue to critically review the cost of management and staff, including temporary staff and agency colleagues to ensure activities are resourced in the most efficient and effective manner
- goods and services – to critically review the timing and cost of discretionary operational projects
- goods and services – to lower and continue to review operational activity expenditure, building on proven industry best practice in addition to implementing efficiencies where practicable (Lean Thinking Methodologies and reduction of Fringe Benefits Tax for example)
- interest expense and finance costs – Council continues to make annual debt repayments to reduce interest expense and works with treasury service providers to control finance costs
- depreciation – due to the requirement to optimise depreciation charges based on condition assessment rather than straight line methodology.

The following capital expenditure items will require ongoing management attention in order to support the achievement of the financial sustainability targets:

- programing an optimal, affordable and deliverable capital spend over the LTFF, in particular in years one to five
- ensuring the correct level of renewal capital expenditure is programed in alignment to Asset and Service Management Plans and underpinned by the principles of the Capital Portfolio Prioritisation Administrative Directive
- Federal and State grants and subsidies
- infrastructure charges – due to the seasonality of development and difficulty in estimating charge. Council will continue to operate the Infrastructure Planning and Charging Unit to address this risk
- borrowings – to ensure appropriateness and affordability of borrowings to fund capital expenditure that is aligned to the Debt Policy.

## Financial Strategy 2021-2031

## 5.2 Expenditure Management Policy Statement

Operational and capital expenditure management to support the delivery of corporate goals will be an essential element of the Strategy.

The focus of expenditure management is therefore clearly the primary mechanism by which Council intend to achieve financial sustainability over the life of the Strategy.

## 5.3 Expenditure Assumptions in the Long-Term Financial Forecast

The Strategy has adopted the following approach in relation to expenditure management which may be used in combination to achieve targets of financial sustainability:

- efficiency targets may be built into the operational goods and services line item although these efficiencies could be sourced from reducing operational expenditure or conversely increasing operational revenues
- the employee base is not forecast to grow over the life of the model
- continually improve service delivery with an emphasis on efficiency and cost recovery – Council is constantly looking to reduce costs by delivering services 'faster, better and cheaper'
- applying more rigorous purchasing controls to minimise goods and services costs over time, through the future adoption of a suitable procurement model, plans and initiatives for improved procurement efficiencies
- over time providing a more strategic approach to contracts, requiring a rigorous and transparent suitability assessment against the quadruple bottom line, emphasising waste elimination, efficiency and continuous improvement
- restricting the total size of the capital program based on priority needs relating to renewal works, affordability and deliverability
- identifying, scoping and prioritising upgrade and expansion projects in the ten year capital program in accordance with Council's Capital Portfolio Prioritisation Administrative Directive

## 5.4 Key Risks, Issues and Mitigation Strategies

The Strategy has identified the following opportunities and risks in relation to expenditure which have been assessed in accordance with Council's adopted Enterprise Risk Management Framework.

Opportunity	Likelihood	Consequence	Rating
Transform supplier relations to create a Strategic Procurement platform to drive expenditure management through advanced planning, scheduling, group buying, supply chain management, increased competition and keen negotiation	Almost Certain	Medium	High
Continued improvements in the asset accounting space to ensure assets are recorded and depreciated accurately	Almost Certain	Medium	High
Establish a strategic land acquisition system that provides a framework and methodology for Council to nominate site specific and non-site specific land targets.	Likely	Medium	High
Effective planning of agreed service levels leads to cost reduction	Possible	Medium	Medium
Investment in renewable energy sources could potentially mitigate energy pressures and reduce costs	Possible	Low	Medium

Opportunity	Likelihood	Consequence	Rating
Enhance control relating to consultants and temporary staff through implementation of an effective workforce strategy to manage increasing costs	Likely	Low	Medium
Risk	Likelihood	Consequence	Rating
Failure to reflect whole of life costs of services in forecasting	Likely	Medium	High
Significant waste management costs resulting from new State waste and resource recovery strategy citing ambitious growth targets to reduce waste to landfill	Likely	Medium	High
Staff turnover and improving skill levels through identified training up to meet market expectations	Likely	Medium	High
Unbudgeted expenditure resulting from unforeseen events such as natural disasters (fires, floods, drought etc.) and infrastructure failure	Almost certain	Medium	High
Reduction in existing service delivery due to cost shifting from other tiers of government.	Likely	Low	Medium
Future financial sustainability is impacted by failure to achieve operational ratios	Possible	Medium	Medium
Society becomes more litigious and legal expenses will increase	Possible	Low	Medium

In order to mitigate the above risks or explore the opportunities, the following projects and actions progress across Council:

- continued business process and service level reviews designed to determine the optimal level of efficiency and effectiveness
- continue to recognise provisions on the balance sheet where expenditure obligations are probable (50% or more likelihood of occurring)
- further develop the maturity of the Portfolio Management Office (PMO). Enhanced maturity will lead to enriched processes, stronger/ appropriate governance and improved deliverability for operational and capital projects
- *Local Government Regulation 2012 s173 (2) and (3)* prescribes that a local government may spend money not authorised in its budget for genuine emergency or hardship if the local government makes a resolution about spending the money before, or as soon as practicable after, the money is spent. The resolution must state how the spending is to be funded. *Local Government Regulation 2012 s173(4)* also notes that if Council's budget is amended after the money is spent, the amended budget must take the spending into account.
- the self-funded Procurement Transformation Project continues to implement a strategic procurement model in Council to drive efficiencies and savings.

The following risks continue to be monitored before mitigation projects are initiated:

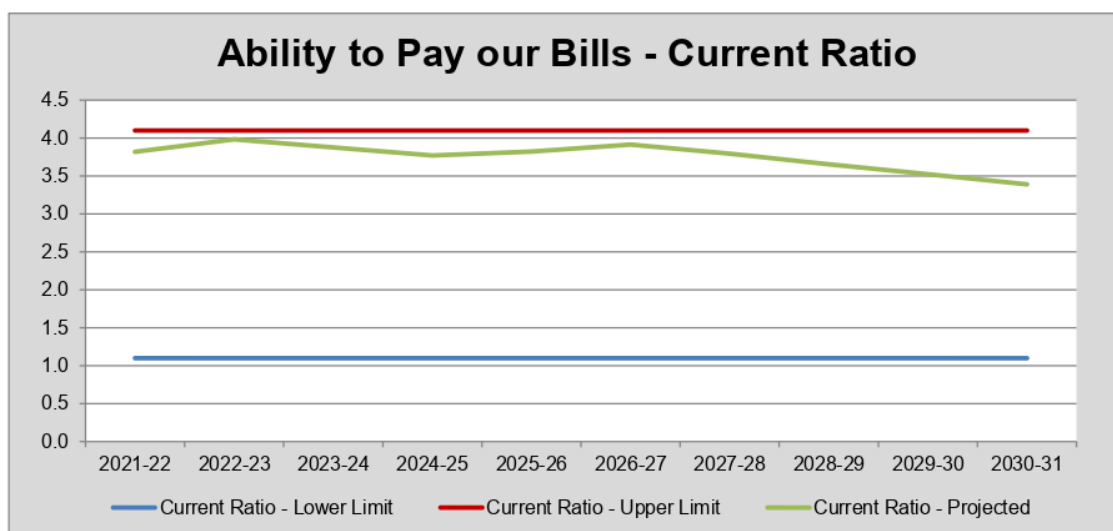
- potential for government cost shifting
- striking a balance between intergenerational projects (with initial upfront investments) and returning operating surpluses in consecutive years.

## Financial Strategy 2021-2031

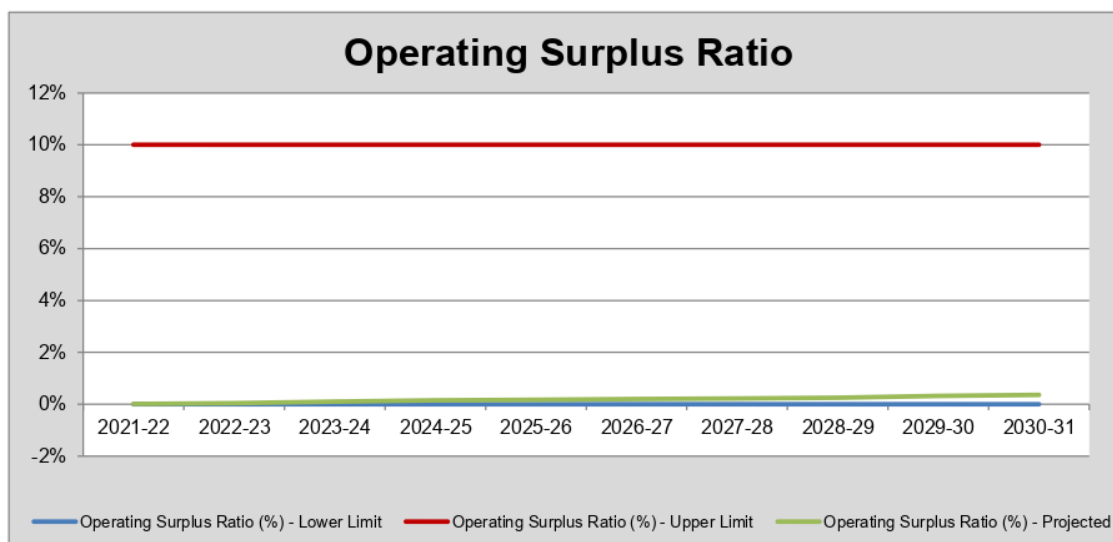
## 5.5 Key Performance Information

The current ratio is a good indicator of Council's liquidity and ability to meet short term obligations.

If the current ratio is too high over a sustained period, this may indicate that Council may not be efficiently using its current assets or its short-term financing facilities and may also indicate problems in working capital management. However, it should be noted that cash balances used in this ratio include significant constrained cash balances, from infrastructure charges, which are held in reserve.



The operating surplus ratio is a measure of how recurrent revenues cover recurrent expenditure (including interest expense and depreciation). The following graph outlines the forecast operating surplus ratio over the ten years in the financial forecast:

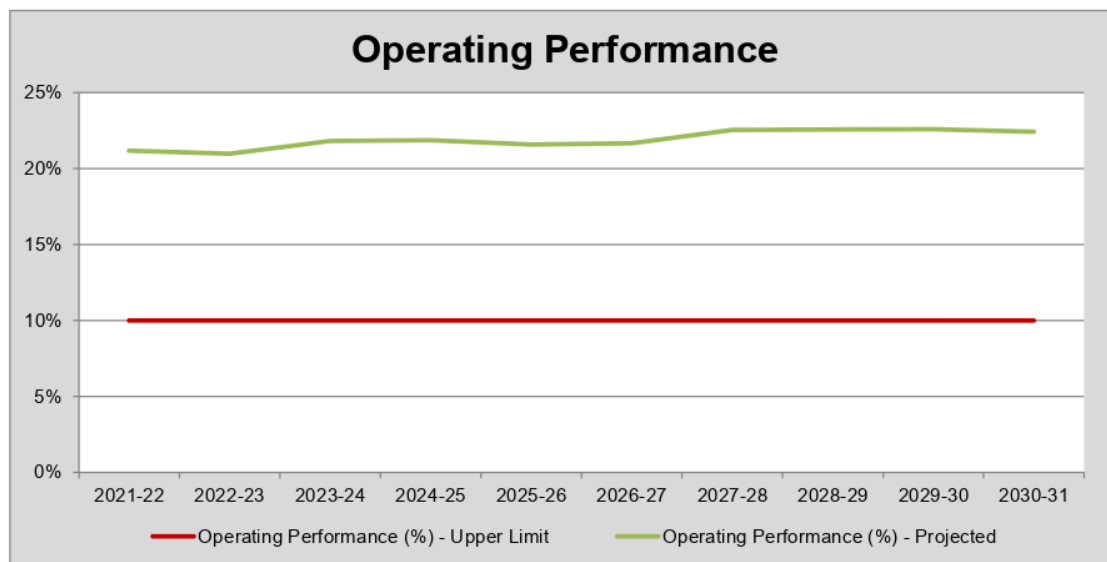


## Financial Strategy 2021-2031

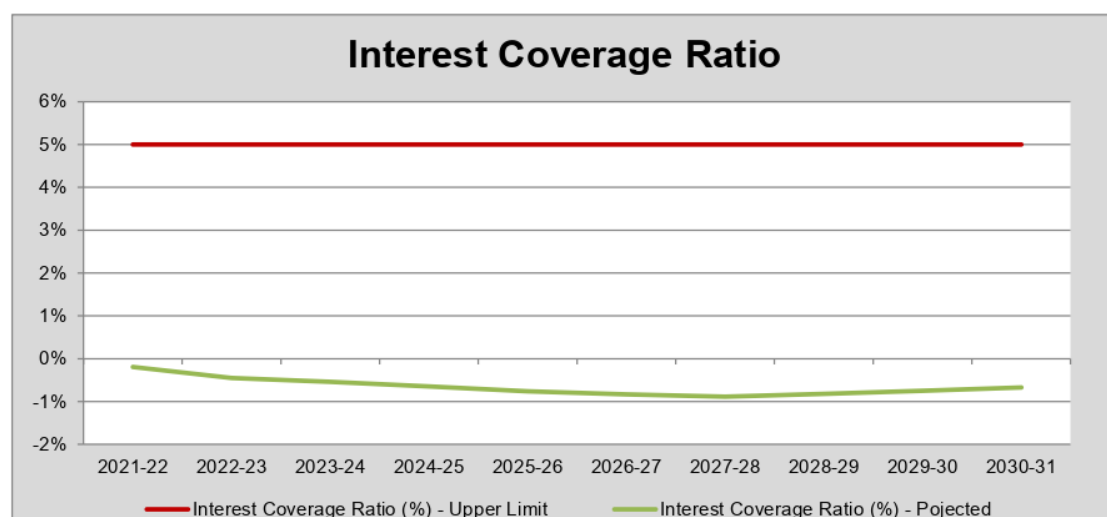
Council's operating performance can also be measured on a cash basis (as opposed to the accrual basis above). Cash from operations comprises:

- receipts from customers
- payments to suppliers and employees
- interest revenue
- borrowing costs

Council's monthly cash flow cycle during the financial year is not consistent due to the quarterly rating cycle although this is not seen in the long-term financial forecast as the rating cycle aligns to the financial year.



The Operating Performance Ratio measures net cash from operations as a percentage of total cash operating revenues. The target is set by Council and the ratio has been meaningful in previous years when Council had focused on operating cash flows over investing or financing cash flows. The rating cycle continues to create monthly volatility in the ratio due to the timing of rates revenue receipts compared to timing of expenses.



### Financial Strategy 2021-2031

The Interest Coverage Ratio is a measure that outlines the percentage of recurrent (operating) revenue that is utilised for net interest. The Interest Coverage Ratio is less than zero when interest revenue is greater than interest expense.

## 6. Liabilities Management

### 6.1 Background

Council recognises several liabilities on its balance sheet including employee provisions, landfill remediation provision, borrowings and accounts payable, and the liability associated with leased assets. Council's largest liability in dollar terms is its borrowings.

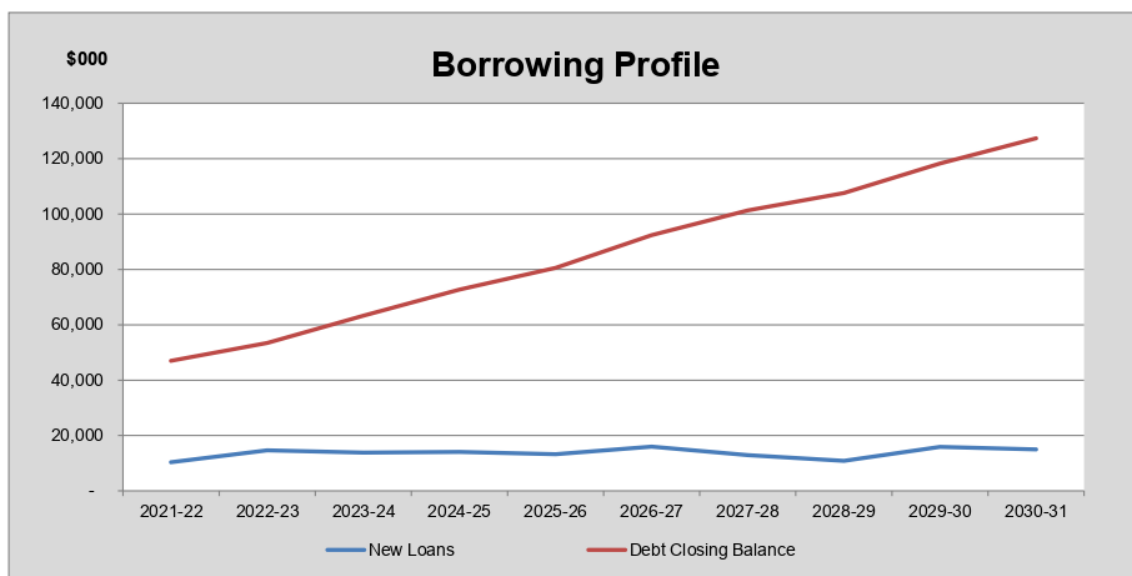
Council borrows from Queensland Treasury Corporation (QTC) for capital works in one or more of the following three areas:

- risk management
- asset management
- intergenerational projects (projects with associated assets of 25 years or more useful life)

Council holds debt for different categories of works and borrows for periods between two and twenty years. Council's debt consists of fixed rate loans following the debt restructure initiated by QTC in April 2016 and is recorded in the financial management system at book value.

Council makes annual debt repayments to support the policy position of reducing the community's debt when cash balances are sufficient to fund works without increasing liabilities, while reducing the interest expense associated with the borrowings. As debt was borrowed when interest rates were higher, and Council's conservative policy position of investing to protect capital, currently the cost of debt is higher than the returns on investments.

The following chart illustrates Council's current risk appetite for debt balances over the life of this financial plan although a review is undertaken of this policy position on an annual basis when updating the Debt Policy and this Strategy.



In relation to the ten year financial forecasting model, debt management will be monitored to ensure affordability and support the achievement of the financial sustainability targets. Management attention will continue in the following areas:

- capital project prioritisation in conjunction with Council's Capital Portfolio Prioritisation Administrative Directive— due to the requirement to be able to identify capital projects that have the ability to be debt funded

## Financial Strategy 2021-2031

- net debt position – Council has adopted the policy position to utilise cash balances and constrained cash reserves where applicable and appropriate although is mindful of the impacts on the net debt position
- only borrowing for intergenerational investment – Council has borrowings forecast in the life of the Strategy. Council frequently reviews its borrowing requirements and can change this policy position to suit business and community needs in line with the borrowing application timeframes of the Department.

The second largest liability on Council's balance sheet is the landfill rehabilitation provision. Council has an obligation to maintain the closed landfills in the city and the liability is calculated from a ten year model that forecasts the future works. The calculation to determine the provision is carried out in accordance with the *Australian Accounting Standards Board (AASB) 137 – Provisions, Contingent Liabilities and Contingent Assets*.

Council also accounts for the annual leave and long service leave benefits that will be required to be paid out to officers following seven years' service. The annual calculation to determine this provision is in accordance with *AASB 119 Employee Benefits*.

## 6.2 Liabilities Management Policy Statements

### 6.2.1 Debt Policy Statement

Council's Debt Policy objective is to ensure the sound management of Council's existing and future debt after assessing and minimising all associated risks in accordance with this strategy.

### 6.2.2 Landfill Rehabilitation Policy Statement

Council levies a Landfill Remediation Separate Charge and its policy position is to commit to long-term funding for the remediation of all closed landfills and manage financial, safety and environmental risks to meet statutory requirements and provide a community benefit.

### 6.2.3 Employee Benefits Policy Statement

With respect to employee provisions, Council complies with the Australian Accounting Standards and ensures a liability is recognised for employees' services. Of note, annual leave is classified as a payable and long service leave is recorded as a provision.

## 6.3 Liabilities Management Policy Guidelines

The Strategy has adopted the following approaches in relation to debt management:

- actual borrowings are subject to the maintenance of approved financial ratios and targets
- borrow only where the interest and debt principal repayments can be serviced
- borrowings will only be for capital works, never recurrent expenditure and will be restricted to funding works relating to risk management, asset management or intergenerational projects
- effectively manage its risks, and ensure risks undertaken are reasonable and necessary
- effectively manage its exposure to unfavourable interest rate changes
- Council will continue to underpin debt with specific jobs and work programs that have been undertaken in the same financial year and will not use debt for general funding purposes
- regularly engage QTC for independent advice on financial sustainability.

With respect to the landfill rehabilitation provision, Council considers the following:

- environmental monitoring, site investigations, minor works, maintenance, design and major capping works are included in the programs for closed landfill rehabilitation
- economies of scale will be considered in addition to cross Council capital and operational planning
- all expenditure from the separate charge will be within scope, i.e. for closed landfill rehabilitation
- risk reduction and legislative compliance will form the basis for expenditure decisions

## 6.4 Key Risks, Issues and Mitigation Strategies

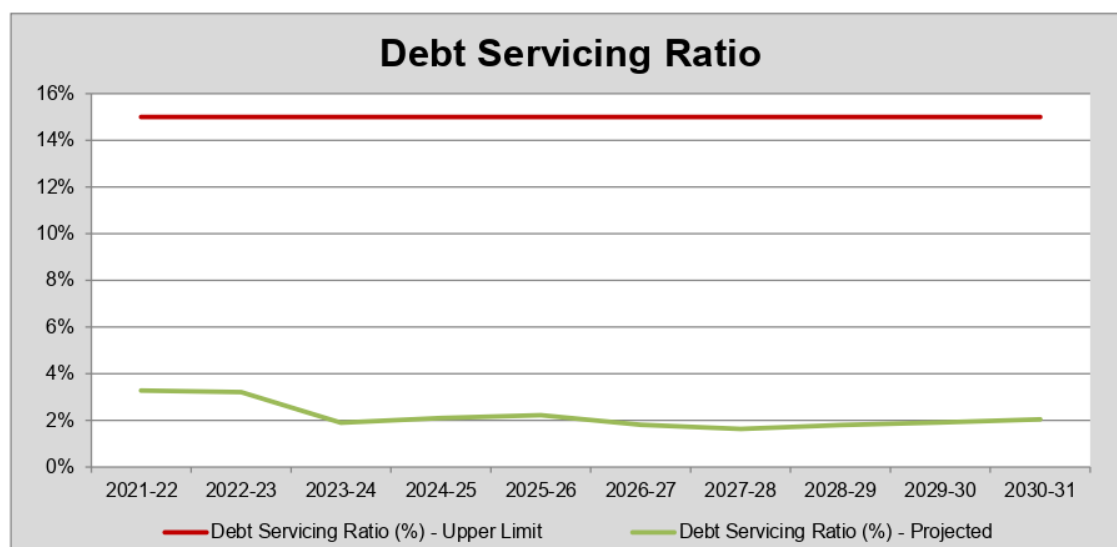
The Strategy has identified the following opportunities and risks in relation to liabilities management which have been assessed in accordance with Council's adopted Enterprise Risk Management Framework.

Opportunity	Likelihood	Consequence	Rating
Borrowing when interest rates are historically low for approved and identified intergenerational projects	Almost Certain	Low	High
Technology improvements, economies of scale or efficiencies reduce the costs associated with closed landfill rehabilitation	Possible	Medium	Medium
Risk	Likelihood	Consequence	Rating
Asset management planning identifies a growing infrastructure backlog that requires debt funding	Likely	Medium	High
Contingent liabilities not fully covered by insurance	Possible	Low	Medium
Interest rates increase significantly over the ten years and future loans cost significantly more	Unlikely	Medium	Medium
Council's net debt position deteriorates as cash balances reduce quicker than debt balances	Possible	Low	Medium
Reduced ability to repay borrowing costs	Unlikely	Low	Low

In order to mitigate the above risks or explore the opportunities, the following projects and actions continue across Council:

- continue to integrate Council's ten year capital program with the long-term financial plan
- investigate capitalizing interest expense for qualifying assets
- continue to partner with QTC in undertaking credit/sustainability reviews or similar where practicable to ensure current budgeting, forecasting and financing assumptions and parameters are reasonable.

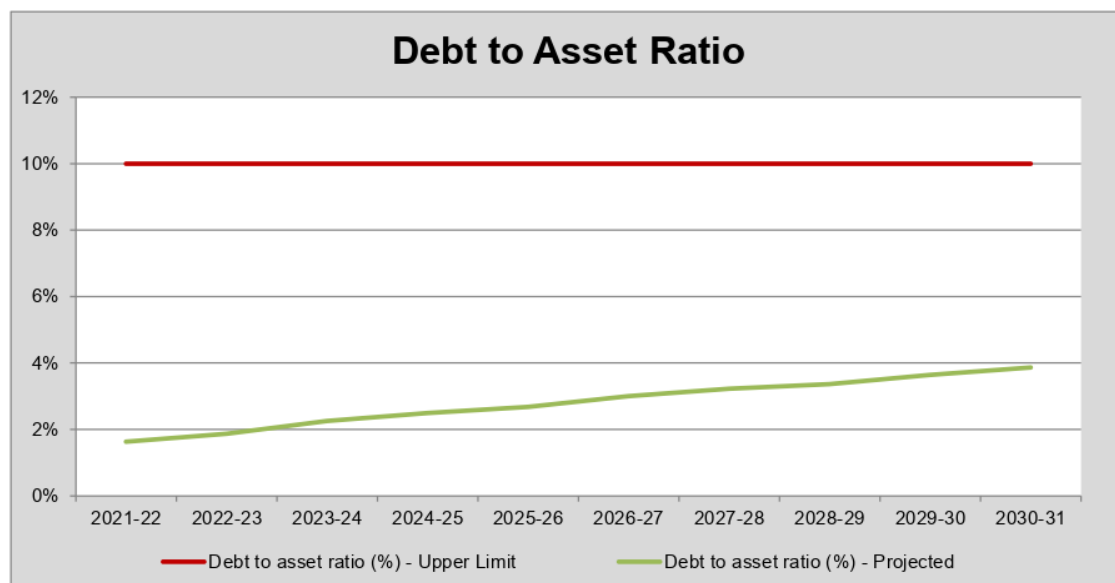
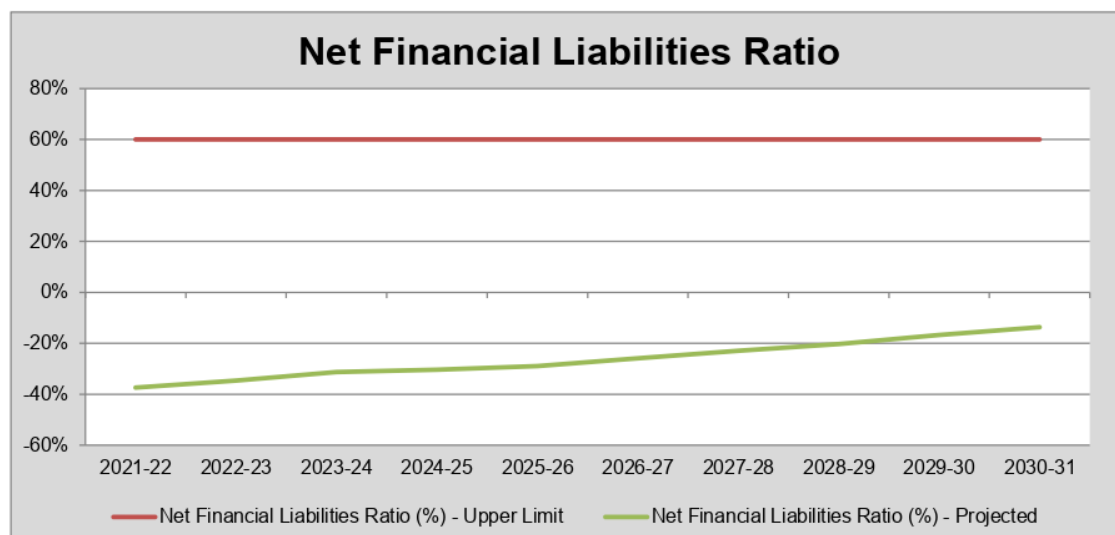
## 6.5 Key Performance Information



## Financial Strategy 2021-2031

The above graph illustrates Council can clearly cover the principal and interest payments associated with borrowings. In recent years, Council has utilised surplus cash as a preference over increasing liabilities on the community's balance sheet.

The following chart evidences Council's ability to fund its net financial liabilities from recurrent revenues. Council's balance sheet is very healthy with respect to working capital (current assets minus current liabilities) as seen in an earlier chapter. The Net Financial Liabilities ratio also considers the non-current liabilities in addition to current liabilities and subtracts the current assets before considering this amount as a percentage of total operating revenue.

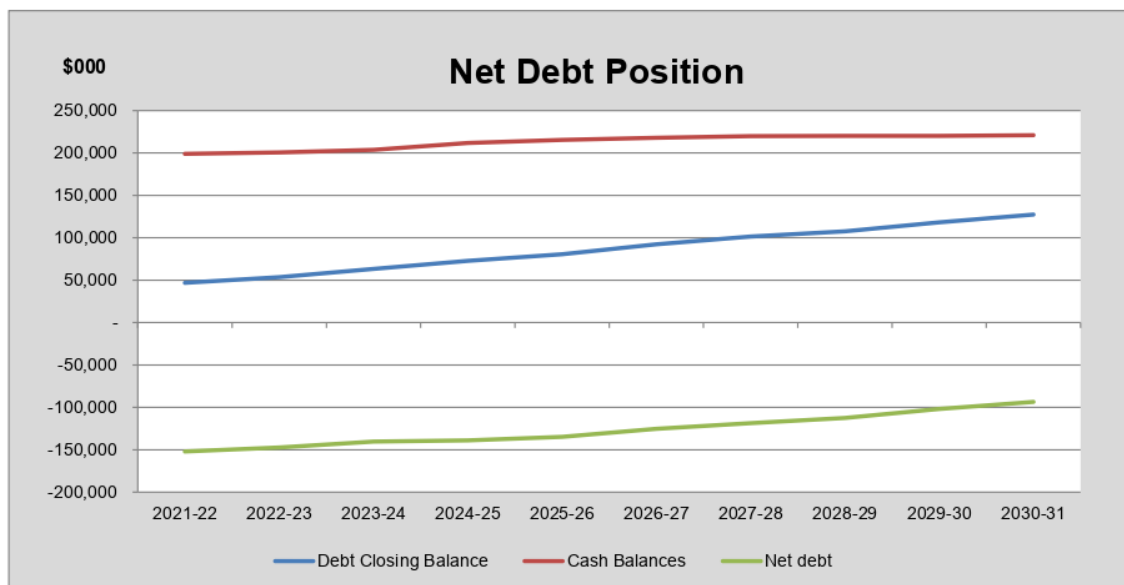


Council's asset base is in the order of \$2.88 billion and the prudent application of debt is being used to fund intergenerational assets that meet the criteria set out in Council's debt policy.

In addition to the aforementioned ratios and key performance indicators, Council is aware of its net debt position. Net debt is calculated as total debt (current plus non-current) minus cash and cash equivalents.

## Financial Strategy 2021-2031

The net debt measure is a factor in considered QTC sustainability reviews and is stated as a risk above due to Council's commitment to utilise surplus cash balances and constrained cash reserves. If debt exceeds cash at any time, this is a signal for review, although not necessarily a major concern provided Council can still service the debt.



## 7. Equity Management

### 7.1 Background

Community equity on Council's Statement of Financial Position comprises:

- asset revaluation surplus
- retained earnings (profits from previous years)
- constrained cash reserves.

As mentioned previously, constrained cash reserves are monies that have been received for a particular purpose and can be from sources including special charges, developer contributions or grants, contributions or donations. These reserves are reconciled and reported on a monthly basis.

### 7.2 Equity Management Policy Statement

Council's utilisation of the asset revaluation surplus is in accordance with the Australian Accounting Standards.

Council holds the following policy position with respect to reserves:

- funds are only restricted for current or future planned expenditure
- reserves will not exceed cash balances at the end of each financial year.

### 7.3 Equity Management Policy Guidelines

The Strategy has adopted the following approaches in relation to equity management:

- community equity will always be budgeted to grow from one year to the next, even in the case of one off operational deficits – i.e. when operating deficits are forecast, capital revenue streams will be sourced to ensure community equity continues to grow
- expenditure will be funded from grants and subsidies and/or reserves before unrestricted cash and borrowings are considered

## 8. Implementation and Linkage

### 8.1 Background

Council reviews its Long-Term Financial Forecast at least annually in accordance with the *Local Government Regulation 2012*. Typically, the long-term financial strategy is implemented for year one through the annual budget development process. The 2021-2031 Financial Strategy has been updated as part of the 2021-22 annual budget adoption to ensure the key performance indicators and measures of sustainability are still within acceptable levels prior to budget adoption. Following annual budget adoption, the ten year forecast is also updated following each formal budget review to ensure understanding of in-year decisions on the long-term sustainability of Council.

### 8.2 Implementation and Linkage

The implementation of each element of the Strategy is through the broader financial management system. Council utilises its key financial policies to implement strategic direction in the asset, debt, investment, procurement, revenue and capital works sectors.

We will implement the Strategy:

- over ten years to ensure that the Strategy objectives can be achieved in a financially sustainable way and that these can be delivered in an effective and efficient manner
- through the delivery of operational and capital programs which are aligned with Corporate Plan objectives. Through the Portfolio Management Office, significant capital and operational projects will be subject to rigorous business cases and prioritisation to ensure that the alignment is applied consistently before they are included in future spending plans
- by continuing with rating reform which is provided in a separate policy document, however the intent is to:
  - ensure that the rating system is simplified and is understood by the community
  - that the Revenue Policy reflects the capacity of the property to generate revenue for owners
  - limiting increases in residential rates generally in line with the Consumer Price Index (CPI)
- through continued integration between asset management and procurement planning with financial planning which will ensure that spending on community assets will be clearly defined and in accordance with sound asset management and procurement practices
- by adhering to a sustainable borrowing policy which may see increases in affordable borrowings over the medium-term aimed at supporting capital spending in accordance with the Strategy objectives.

### 8.3 Implementation Control and Issues

From an operational perspective, the implementation of the Strategy is an opportunity to unite the organisation in its financial management. The Operational Leadership Group (middle, senior and executive managers) meet frequently to review performance against financial targets and discuss congruence between operational works and strategic goals.

Council utilises scorecards to monitor performance against many strategies, required outcomes from the Financial Strategy are included in these scorecards. Through its monthly financial reports, formal budget reviews and associated variance analysis, financial workshops and Audit Committee, Council also continuously:

- challenges assumptions within the Strategy
- reviews the financial stability and measures of financial sustainability targets
- reviews the key performance indicators for appropriateness
- benchmarks performance against comparable local governments

Council continues to implement business intelligence software which will provide budget managers and owners with another tool to assess performance against the Strategy.

**Financial Strategy 2021-2031**

With respect to issues, Council continues to review its Activity Based Costing (ABC) methodologies and corporate overhead allocation. These two fundamental areas ensure connection between operational decisions and strategic intent. Additionally, Council is cascading financial targets further down the organisation to ensure entity level targets and line items are achieved in an efficient manner and not through 'across the board' reductions where practicable. Each budget development process is iterative by nature to ensure the final position is financially sustainable. Through better costing, corporate overhead allocations, target cascade and business intelligence improvements, the number of iterations should decrease to drive efficiencies in the way Council implements its Financial Strategy.

## 9. Commercial Opportunities

### 9.1 Background

Every year as part of its budget development process, Council reviews its Revenue Policy. The current policy highlights the overarching position we presently hold:

*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.*

*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.*

### 9.2 Policies associated with Commercial Businesses

Council maintains current policies to support the decision making process with respect to commercial businesses:

- Application of Dividends and Tax Equivalent Payments
- Dividend Policy – Significant and Prescribed Business Activities
- Competitive Neutrality Complaint Process
- Community Service Obligation

Industry specific policies include but are not limited to:

- Trade Waste
- Waste Management and Resource Recovery

### 9.3 Redland Investment Corporation and its Subsidiaries

Council continues to look for ways to minimise increases to rates and charges as well as strengthening its financial position. In 2015, Council established Redland Investment Corporation (RIC), an independent company set up with the objective to investigate and create alternative streams of revenue for Council. The ownership of a number of assets has been transferred from Council to RIC since this time.

RIC also manages some of Council's underutilised land with an objective to improve the use or gain best value for these assets that do not meet the Redland Open Space Strategy. RIC also has in place a service level agreement with Council to act as the preferred commercial consultant for the Priority Development Area (PDA) projects. RIC operates under the *Local Government Act 2009* and the *Corporations Act 2001*.

## Financial Strategy 2021-2031

## 9.4 Existing Commercial Opportunities

Council currently has two commercial business units, namely:

- City Water
- City Waste

The two units adhere to the requirements of the *Local Government Act 2009*, the *Local Government Regulation 2012* and the Local Government Tax Equivalents Regime (LGTER) in addition to heads of power relevant for their particular industries. Financial accounting, budget development and reporting for the commercial business units consider the Code of Competitive Conduct, Competitive Neutrality Principles, Pricing Provisions, Community Service Obligations (subsidies) and also Full Cost Pricing in addition to the standard considerations undertaken by officers and Councillors.

During each annual budget development process, specific workshops are allocated to the commercial businesses where the financial modelling and outputs (financial statements and long-term price paths) are considered in detail alongside the aforementioned statutory requirements. Additionally, each commercial business unit compiles an Annual Performance Plan.

Council's budget adoption and formal reviews outline the impacts to the two commercial businesses through the inclusion of operating and capital funding statements at the commercial business level. Council's long-term financial modelling at entity level includes specific parameters and assumptions for the commercial businesses to ensure congruence and alignment in financial management.

## 9.5 Redlands Priority Development Areas

Priority Development Areas (PDA) are products of the *Economic Development Act 2012* which facilitates economic development across Queensland. Both Cleveland (Toondah Harbour) and Redland Bay (Weinam Creek) were designated Priority Development Areas by the Queensland Government with the desired outcome to promote transport, tourism and businesses within Redland City.

## 9.6 Key Risks, Issues and Mitigation Strategies

The Strategy has identified the following opportunities and risks in relation to commercial opportunities which have been assessed in accordance with Council's adopted Enterprise Risk Management Framework.

Opportunity	Likelihood	Consequence	Rating
Demand to live in Redland City – official government modelling anticipates by 2061 the population will grow from 22.7 million (2012) to 48.3 million	Likely	Medium	High
Alternative revenue streams for Council that reduce price increases on residents through general rates	Possible	Low	Medium
A commitment to reducing red tape and ensuring NBN access would make the city an attractive place to do business	Possible	Medium	Medium
Reduction of maintenance costs on idle assets-current surplus land has a maintenance cost but does not generate revenue	Likely	Low	Medium
Council's advocacy and ongoing education on recycle, reuse and reduce waste will provide long-term economic, social and environmental benefits for Council. The transition to the circular economy will generate jobs, increase the robustness of the economy, increase accessibility to goods, maximise the value of resources	Likely	Low	Medium
Redland Investment Corporation (RIC) declare future dividends payable to Council	Unlikely	Low	Low

## Financial Strategy 2021-2031

Risk	Likelihood	Consequence	Rating
Reputation Risk - Council selling land that the community would like to retain	Unlikely	Low	Medium
Loss of commercial opportunities due to length of time for planning approvals to eventuate.	Possible	Low	Medium
Current forecasts of gain on sale of developed land may not eventuate due to changes in market conditions	Possible	Low	Medium

In order to mitigate the above risks or explore the opportunities, the following projects and actions continue across Council:

- Council will continue to demand prudence and efficiency in all decisions made by its existing commercial businesses City Water and City Waste
- Separate operating and capital funding statements will continue to be produced for City Water and City Waste, to track performance against forecasts and budgets
- Council's Chief Executive Officer is invited to observe the Redland Investment Corporation Board meetings. Additionally Councillors and the RIC Board meet on regular occasions
- RIC will submit quarterly reports to Redland City Council General Meetings to track performance against expectations.

Financial Strategy 2021-2031

## 10. Appendices

### 10.1 Long-Term Financial Forecast Statements

LONG-TERM FINANCIAL FORECAST - PROJECTED STATEMENT OF COMPREHENSIVE INCOME										
	Year 1 2021-22 \$000	Year 2 2022-23 \$000	Year 3 2023-24 \$000	Year 4 2024-25 \$000	Year 5 2025-26 \$000	Year 6 2026-27 \$000	Year 7 2027-28 \$000	Year 8 2028-29 \$000	Year 9 2029-30 \$000	Year 10 2030-31 \$000
<b>Recurrent revenue</b>										
Rates charges	111,574	114,785	118,161	121,660	124,989	129,344	134,725	140,344	145,968	151,607
Levies and utility charges	170,378	176,334	182,634	189,351	196,381	204,163	212,653	221,465	230,588	239,960
Less: Pensioner remissions and rebates	(3,486)	(3,581)	(3,682)	(3,787)	(3,888)	(4,019)	(4,177)	(4,342)	(4,508)	(4,674)
Fees	15,337	16,053	16,850	17,820	18,494	19,231	19,997	20,794	21,623	22,485
Rental income	1,067	1,087	1,109	1,133	1,159	1,188	1,218	1,248	1,280	1,312
Interest received	2,037	2,628	3,211	3,820	4,473	5,095	5,769	5,868	5,865	5,933
Sales revenue	3,682	3,750	3,825	3,908	4,000	4,100	4,202	4,307	4,415	4,525
Other income	469	478	488	498	510	523	536	549	563	577
Grants, subsidies and contributions	9,496	16,619	20,134	16,257	17,371	17,593	17,756	17,513	17,411	18,060
<b>Total recurrent revenue</b>	<b>310,554</b>	<b>328,153</b>	<b>342,729</b>	<b>350,661</b>	<b>363,488</b>	<b>377,217</b>	<b>392,679</b>	<b>407,748</b>	<b>423,205</b>	<b>439,785</b>
<b>Capital revenue</b>										
Grants, subsidies and contributions	22,133	21,624	25,638	36,493	25,544	22,080	21,553	21,038	19,033	18,925
Non-cash contributions	2,461	6,282	5,713	12,339	20,358	26,347	24,908	14,181	10,313	8,951
<b>Total capital revenue</b>	<b>24,594</b>	<b>27,906</b>	<b>31,351</b>	<b>48,832</b>	<b>45,902</b>	<b>48,427</b>	<b>46,460</b>	<b>35,219</b>	<b>29,346</b>	<b>27,875</b>
<b>TOTAL INCOME</b>	<b>335,148</b>	<b>356,059</b>	<b>374,081</b>	<b>399,493</b>	<b>409,390</b>	<b>425,644</b>	<b>439,139</b>	<b>442,967</b>	<b>452,551</b>	<b>467,661</b>
<b>Recurrent expenses</b>										
Employee benefits	97,172	99,503	101,891	104,336	106,840	109,405	112,030	114,719	117,472	120,292
Materials and services	145,459	158,878	167,046	169,315	175,916	184,065	192,871	201,677	210,864	221,997
Finance costs	2,007	1,709	1,911	2,082	2,243	2,477	2,833	3,081	3,262	3,563
Depreciation and amortisation	67,563	69,661	73,306	76,228	79,727	82,434	86,049	89,275	92,362	94,534
Other expenditure	522	534	548	562	576	593	613	633	654	675
Net internal costs	(2,213)	(2,265)	(2,321)	(2,381)	(2,441)	(2,514)	(2,598)	(2,685)	(2,772)	(2,860)
<b>Total recurrent expenses</b>	<b>310,511</b>	<b>328,019</b>	<b>342,380</b>	<b>350,143</b>	<b>362,861</b>	<b>376,460</b>	<b>391,799</b>	<b>406,701</b>	<b>421,843</b>	<b>438,200</b>
<b>Capital expenses</b>										
(Gain) / loss on disposal of non-current assets	289	448	111	692	186	375	614	(0)	549	375
<b>Total capital expenses</b>	<b>289</b>	<b>448</b>	<b>111</b>	<b>692</b>	<b>186</b>	<b>375</b>	<b>614</b>	<b>(0)</b>	<b>549</b>	<b>375</b>
<b>TOTAL EXPENSES</b>	<b>310,799</b>	<b>328,467</b>	<b>342,491</b>	<b>350,834</b>	<b>363,047</b>	<b>376,835</b>	<b>392,412</b>	<b>406,700</b>	<b>422,392</b>	<b>438,575</b>
<b>NET RESULT</b>	<b>24,349</b>	<b>27,591</b>	<b>31,589</b>	<b>48,659</b>	<b>46,343</b>	<b>48,808</b>	<b>46,727</b>	<b>36,267</b>	<b>30,159</b>	<b>29,086</b>
<b>Other comprehensive income/(loss)</b>										
Items that will not be reclassified to a net result										
Revaluation of property, plant and equipment	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>24,349</b>	<b>27,591</b>	<b>31,589</b>	<b>48,659</b>	<b>46,343</b>	<b>48,808</b>	<b>46,727</b>	<b>36,267</b>	<b>30,159</b>	<b>29,086</b>

p.47

## Financial Strategy 2021-2031

LONG-TERM FINANCIAL FORECAST - PROJECTED STATEMENT OF FINANCIAL POSITION										
	Year 1 2021-22 \$000	Year 2 2022-23 \$000	Year 3 2023-24 \$000	Year 4 2024-25 \$000	Year 5 2025-26 \$000	Year 6 2026-27 \$000	Year 7 2027-28 \$000	Year 8 2028-29 \$000	Year 9 2029-30 \$000	Year 10 2030-31 \$000
<b>CURRENT ASSETS</b>										
Cash and cash equivalents	198,990	200,530	203,720	211,717	215,390	217,727	219,775	219,827	219,863	220,509
Trade and other receivables	42,672	44,924	46,700	47,988	49,744	51,609	53,515	55,748	57,915	60,222
Inventories	916	916	916	916	916	916	916	916	916	916
Other current assets	1,810	1,810	1,810	1,810	1,810	1,810	1,810	1,810	1,810	1,810
<b>Total current assets</b>	<b>244,389</b>	<b>248,180</b>	<b>253,146</b>	<b>262,430</b>	<b>267,860</b>	<b>272,062</b>	<b>276,016</b>	<b>278,300</b>	<b>280,504</b>	<b>283,457</b>
<b>NON-CURRENT ASSETS</b>										
Investment property	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225
Property, plant and equipment	2,619,909	2,650,777	2,689,836	2,739,392	2,787,479	2,843,594	2,897,987	2,941,288	2,983,116	3,022,729
Intangible assets	1,135	1,006	869	1,084	1,291	1,654	2,119	2,567	2,999	3,049
Right-of-use assets	4,723	3,870	2,917	2,147	1,567	1,414	1,260	1,107	954	841
Other financial assets	73	73	73	73	73	73	73	73	73	73
Investment in other entities	12,657	12,657	12,657	12,657	12,657	12,657	12,657	12,657	12,657	12,657
<b>Total non-current assets</b>	<b>2,639,722</b>	<b>2,669,608</b>	<b>2,707,577</b>	<b>2,756,578</b>	<b>2,804,292</b>	<b>2,860,616</b>	<b>2,915,321</b>	<b>2,958,917</b>	<b>3,001,024</b>	<b>3,040,574</b>
<b>TOTAL ASSETS</b>	<b>2,884,111</b>	<b>2,917,788</b>	<b>2,960,722</b>	<b>3,019,008</b>	<b>3,072,152</b>	<b>3,132,678</b>	<b>3,191,337</b>	<b>3,237,218</b>	<b>3,281,528</b>	<b>3,324,031</b>
<b>CURRENT LIABILITIES</b>										
Trade and other payables	37,171	40,067	42,201	42,720	44,468	46,604	48,732	51,108	53,470	56,433
Borrowings - current	8,326	4,003	4,691	5,446	4,183	3,952	4,631	5,241	5,832	6,589
Lease liability - current	1,294	1,128	917	704	161	164	168	172	130	132
Provisions - current	15,270	15,161	15,536	18,742	19,206	16,674	17,086	17,487	17,918	18,349
Other current liabilities	1,911	1,940	1,973	1,961	2,049	2,089	2,131	2,172	2,217	2,084
<b>Total current liabilities</b>	<b>63,972</b>	<b>62,299</b>	<b>65,318</b>	<b>69,573</b>	<b>70,066</b>	<b>69,484</b>	<b>72,746</b>	<b>76,180</b>	<b>79,566</b>	<b>83,588</b>
<b>NON-CURRENT LIABILITIES</b>										
Borrowings - non-current	38,659	49,436	58,623	67,301	76,384	88,423	96,711	102,360	112,419	120,831
Lease liability - non-current	4,377	3,416	2,499	1,844	1,683	1,518	1,350	1,180	1,050	1,050
Provisions - non-current	21,539	19,482	19,538	16,889	14,274	14,698	15,249	15,950	16,785	17,769
<b>Total non-current liabilities</b>	<b>64,576</b>	<b>72,334</b>	<b>80,661</b>	<b>86,033</b>	<b>92,340</b>	<b>104,639</b>	<b>113,309</b>	<b>119,490</b>	<b>130,254</b>	<b>139,650</b>
<b>TOTAL LIABILITIES</b>	<b>128,547</b>	<b>134,633</b>	<b>145,978</b>	<b>155,606</b>	<b>162,406</b>	<b>174,123</b>	<b>186,056</b>	<b>195,669</b>	<b>209,820</b>	<b>223,238</b>
<b>NET COMMUNITY ASSETS</b>	<b>2,755,563</b>	<b>2,783,155</b>	<b>2,814,744</b>	<b>2,863,403</b>	<b>2,909,746</b>	<b>2,958,554</b>	<b>3,005,282</b>	<b>3,041,548</b>	<b>3,071,707</b>	<b>3,100,793</b>
<b>COMMUNITY EQUITY</b>										
Asset revaluation surplus	1,035,840	1,035,840	1,035,840	1,035,840	1,035,840	1,035,840	1,035,840	1,035,840	1,035,840	1,035,840
Retained surplus	1,619,513	1,652,528	1,689,540	1,743,622	1,795,388	1,849,620	1,901,770	1,943,459	1,979,042	2,013,550
Constrained cash reserves	100,210	94,787	89,364	83,941	78,518	73,095	67,672	62,249	56,826	51,403
<b>TOTAL COMMUNITY EQUITY</b>	<b>2,755,563</b>	<b>2,783,155</b>	<b>2,814,744</b>	<b>2,863,403</b>	<b>2,909,746</b>	<b>2,958,554</b>	<b>3,005,282</b>	<b>3,041,548</b>	<b>3,071,707</b>	<b>3,100,793</b>

p.48

## Financial Strategy 2021-2031

LONG-TERM FINANCIAL FORECAST - PROJECTED STATEMENT OF CASH FLOWS										
	Year 1 2021-22 \$000	Year 2 2022-23 \$000	Year 3 2023-24 \$000	Year 4 2024-25 \$000	Year 5 2025-26 \$000	Year 6 2026-27 \$000	Year 7 2027-28 \$000	Year 8 2028-29 \$000	Year 9 2029-30 \$000	Year 10 2030-31 \$000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>										
Receipts from customers	297,941	306,404	316,876	327,675	338,796	351,423	365,953	380,762	396,362	412,132
Payments to suppliers and employees	(246,606)	(256,390)	(265,057)	(271,205)	(281,736)	(291,959)	(300,272)	(311,318)	(323,049)	(336,191)
	51,334	50,015	51,819	56,470	57,060	59,464	65,681	69,444	73,313	75,942
Interest received	2,037	2,628	3,211	3,820	4,473	5,095	5,769	5,868	5,865	5,933
Rental income	1,067	1,085	1,106	1,130	1,156	1,185	1,215	1,244	1,276	1,308
Non-capital grants and contributions	14,109	15,807	19,762	16,728	17,269	17,597	17,775	17,573	17,459	18,021
Borrowing costs	(1,763)	(1,156)	(1,366)	(1,546)	(1,710)	(1,944)	(2,290)	(2,526)	(2,697)	(2,987)
Right-of-use assets interest expense	(131)	(106)	(87)	(69)	(53)	(41)	(38)	(34)	(30)	(27)
<b>Net cash inflow/(outflow) from operating activities</b>	<b>66,654</b>	<b>68,272</b>	<b>74,445</b>	<b>76,533</b>	<b>78,195</b>	<b>81,356</b>	<b>88,113</b>	<b>91,569</b>	<b>95,185</b>	<b>98,190</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
Payments for property, plant and equipment	(70,498)	(95,516)	(107,910)	(115,050)	(109,048)	(113,667)	(117,089)	(119,919)	(125,369)	(126,898)
Payments for intangible assets	-	(253)	(257)	(262)	(268)	(550)	(564)	(578)	(592)	-
Proceeds from sale of property, plant and equipment	1,222	1,205	1,541	961	1,467	1,277	1,039	1,653	1,104	1,277
Capital grants, subsidies and contributions	22,133	21,624	25,638	36,493	25,544	22,080	21,553	21,038	19,033	18,925
Other cash flows from investing activities	3,500	882	986	805	620	194	195	196	197	113
<b>Net cash inflow/(outflow) from investing activities</b>	<b>(43,642)</b>	<b>(72,059)</b>	<b>(80,002)</b>	<b>(77,053)</b>	<b>(81,685)</b>	<b>(90,667)</b>	<b>(94,866)</b>	<b>(97,610)</b>	<b>(105,628)</b>	<b>(106,584)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
Proceeds from borrowings	10,324	14,700	13,877	14,123	13,265	15,991	12,917	10,890	15,890	15,000
Repayment of borrowings	(7,243)	(8,245)	(4,002)	(4,690)	(5,445)	(4,182)	(3,951)	(4,630)	(5,240)	(5,831)
Right-of-use lease payments	(1,145)	(1,128)	(1,128)	(917)	(656)	(161)	(164)	(168)	(171)	(130)
<b>Net cash inflow/(outflow) from financing activities</b>	<b>1,936</b>	<b>5,326</b>	<b>8,747</b>	<b>8,516</b>	<b>7,164</b>	<b>11,648</b>	<b>8,801</b>	<b>6,092</b>	<b>10,479</b>	<b>9,039</b>
<b>Net increase/(decrease) in cash held</b>	<b>24,947</b>	<b>1,540</b>	<b>3,190</b>	<b>7,997</b>	<b>3,673</b>	<b>2,338</b>	<b>2,048</b>	<b>52</b>	<b>36</b>	<b>646</b>
Cash and cash equivalents at the beginning of the year	174,043	198,990	200,530	203,720	211,717	215,390	217,727	219,775	219,827	219,863
<b>Cash and cash equivalents at the end of the year</b>	<b>198,990</b>	<b>200,530</b>	<b>203,720</b>	<b>211,717</b>	<b>215,390</b>	<b>217,727</b>	<b>219,775</b>	<b>219,827</b>	<b>219,863</b>	<b>220,509</b>

## Financial Strategy 2021-2031

LONG-TERM FINANCIAL FORECAST - PROJECTED OPERATING STATEMENT										
	Year 1 2021-22 \$000	Year 2 2022-23 \$000	Year 3 2023-24 \$000	Year 4 2024-25 \$000	Year 5 2025-26 \$000	Year 6 2026-27 \$000	Year 7 2027-28 \$000	Year 8 2028-29 \$000	Year 9 2029-30 \$000	Year 10 2030-31 \$000
<b>Revenue</b>										
Rates charges	111,574	114,785	118,161	121,660	124,989	129,344	134,725	140,344	145,968	151,607
Levies and utility charges	170,378	176,334	182,634	189,351	196,381	204,163	212,653	221,465	230,588	239,960
Less: Pensioner remissions and rebates	(3,486)	(3,581)	(3,682)	(3,787)	(3,888)	(4,019)	(4,177)	(4,342)	(4,508)	(4,674)
Fees	15,337	16,053	16,850	17,820	18,494	19,231	19,997	20,794	21,623	22,485
Operating grants and subsidies	8,729	15,830	19,322	15,421	16,512	16,704	16,830	16,549	16,408	17,018
Operating contributions and donations	767	789	812	836	859	889	926	965	1,003	1,042
Interest external	2,037	2,628	3,211	3,820	4,473	5,095	5,769	5,868	5,865	5,933
Other revenue	5,218	5,315	5,422	5,539	5,669	5,811	5,956	6,105	6,257	6,414
<b>Total revenue</b>	<b>310,554</b>	<b>328,153</b>	<b>342,729</b>	<b>350,661</b>	<b>363,488</b>	<b>377,217</b>	<b>392,679</b>	<b>407,748</b>	<b>423,205</b>	<b>439,785</b>
<b>Expenses</b>										
Employee benefits	97,172	99,503	101,891	104,336	106,840	109,405	112,030	114,719	117,472	120,292
Materials and services	145,459	158,878	167,046	169,315	175,916	184,065	192,871	201,677	210,864	221,997
Finance costs other	437	447	457	468	479	492	506	520	535	550
Other expenditure	522	534	548	562	576	593	613	633	654	675
Net internal costs	(2,213)	(2,265)	(2,321)	(2,381)	(2,441)	(2,514)	(2,598)	(2,685)	(2,772)	(2,860)
<b>Total expenses</b>	<b>241,378</b>	<b>257,097</b>	<b>267,620</b>	<b>272,300</b>	<b>281,371</b>	<b>292,041</b>	<b>303,422</b>	<b>314,865</b>	<b>326,753</b>	<b>340,653</b>
<b>Earnings before interest, tax and depreciation</b>	<b>69,176</b>	<b>71,055</b>	<b>75,109</b>	<b>78,361</b>	<b>82,118</b>	<b>85,176</b>	<b>89,257</b>	<b>92,883</b>	<b>96,451</b>	<b>99,133</b>
Interest expense - external	1,569	1,262	1,454	1,614	1,763	1,985	2,327	2,560	2,728	3,013
Depreciation and amortisation	67,563	69,661	73,306	76,228	79,727	82,434	86,049	89,275	92,362	94,534
<b>Operating Surplus/(Deficit)</b>	<b>43</b>	<b>133</b>	<b>349</b>	<b>518</b>	<b>627</b>	<b>757</b>	<b>880</b>	<b>1,047</b>	<b>1,362</b>	<b>1,586</b>

p.50

## Financial Strategy 2021-2031

LONG-TERM FINANCIAL FORECAST - PROJECTED CAPITAL FUNDING STATEMENT										
	Year 1 2021-22 \$000	Year 2 2022-23 \$000	Year 3 2023-24 \$000	Year 4 2024-25 \$000	Year 5 2025-26 \$000	Year 6 2026-27 \$000	Year 7 2027-28 \$000	Year 8 2028-29 \$000	Year 9 2029-30 \$000	Year 10 2030-31 \$000
<b>Proposed sources of capital funding</b>										
Capital contributions and donations	14,257	19,857	24,639	35,619	24,670	21,206	20,678	20,164	18,158	18,050
Capital grants and subsidies	7,876	1,767	999	874	874	874	874	874	874	874
Proceeds on disposal of non-current assets	1,222	1,205	1,541	961	1,467	1,277	1,039	1,653	1,104	1,277
Capital transfers (to) from reserves	3,541	5,423	5,423	5,423	5,423	5,423	5,423	5,423	5,423	5,423
Non-cash contributions	2,461	6,282	5,713	12,339	20,358	26,347	24,908	14,181	10,313	8,951
New loans	10,324	14,700	13,877	14,123	13,265	15,991	12,917	10,890	15,890	15,000
Funding from general revenue	41,990	62,193	66,819	64,130	69,980	74,332	80,833	86,286	89,920	92,276
<b>Total sources of capital funding</b>	<b>81,670</b>	<b>111,427</b>	<b>119,011</b>	<b>133,469</b>	<b>136,036</b>	<b>145,449</b>	<b>146,672</b>	<b>139,471</b>	<b>141,682</b>	<b>141,852</b>
<b>Proposed application of capital funds</b>										
Contributed assets	2,461	6,282	5,713	12,339	20,358	26,347	24,908	14,181	10,313	8,951
Capitalised goods and services	62,822	88,108	99,514	106,087	100,571	105,080	108,240	110,857	115,884	116,746
Capitalised employee costs	7,676	7,662	8,653	9,225	8,745	9,137	9,412	9,640	10,077	10,152
Loan redemption	8,712	9,375	5,130	5,818	6,362	4,885	4,112	4,794	5,408	6,003
<b>Total application of capital funds</b>	<b>81,670</b>	<b>111,427</b>	<b>119,011</b>	<b>133,469</b>	<b>136,036</b>	<b>145,449</b>	<b>146,672</b>	<b>139,471</b>	<b>141,682</b>	<b>141,852</b>
<b>Other budgeted items</b>										
Transfers to constrained operating reserves	(22,274)	(22,830)	(23,401)	(23,986)	(24,586)	(25,200)	(25,830)	(26,476)	(27,138)	(27,817)
Transfers from constrained operating reserves	17,400	22,830	23,401	23,986	24,586	25,200	25,830	26,476	27,138	27,817
Written down value (WDV) of assets disposed	1,511	1,205	1,541	961	1,467	1,277	1,039	1,653	1,104	1,277

## Financial Strategy 2021-2031

## 10.2 Glossary – Key Performance Indicators

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

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

\*\* Debt includes lease liabilities.

\*\*\* Interest expense includes interest on leases.

^ Loan redemption includes lease redemption

**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.



**5.13 REGISTER OF FEES 2021-2022****Objective Reference:** A5401845**Authorising Officer:** Deborah Corbett-Hall, Chief Financial Officer**Responsible Officer:** Deborah Corbett-Hall, Chief Financial Officer**Report Author:** Katharine Bremner, Budget and Systems Manager  
Chantell Sharp, Acting Finance Officer**Attachments:** 1. Register of Fees 2021-2022 [↓](#)**PURPOSE**

To submit to Council for adoption the Redland City Council Register of Fees for the 2021-2022 financial year.

**BACKGROUND**

Section 97 of the *Local Government Act 2009* provides that a local government may, under a local law or resolution, fix a cost-recovery fee for any of the following:

- a) *an application for the issue or renewal of a licence, permit, registration or other approval under a Local Government Act (an application fee); or*
- b) *recording a change of ownership of land; or*
- c) *giving information kept under a Local Government Act; or*
- d) *seizing property or animals under a Local Government Act; or*
- e) *the performance of another responsibility imposed on the local government under the Building Act or the Plumbing and Drainage Act.*

Other Acts also make provision for a local authority to raise charges in association with activities undertaken under their jurisdiction: for example, *Planning Act 2016* and *Right to Information Act 2009*. These charges are identified by type in the attached Register of Fees 2021-2022.

**ISSUES**

Workshops have been held as part of the budget development and in adopting the Register of Fees 2021-2022, Council will provide the community with a clear statement of intent in relation to fees for products and services provided by Council for the upcoming financial year.

**STRATEGIC IMPLICATIONS****Legislative Requirements**

Section 98 of the *Local Government Act 2009* requires a local government to keep a register of cost recovery fees. For transparency, Redland City Council publishes all its annual fees and not just cost recovery fees.

**Risk Management**

Council benchmarks with other local governments and similar service providers on a periodic basis. Council monitors its budget variances on a monthly basis.

Additionally, Council reviews its long term financial strategy on an annual basis and considers the weighted indices, growth and price factors.

### Financial

The Register of Fees 2021-2022 provides the basis for the development of revenue estimates for products and services charged under the schedule for the coming financial year. The budget is being developed in accordance with the anticipated revenues from the fees in the attached schedule.

The fees have been developed using a number of methodologies, mainly factoring in an indexation on the 2021-2022 fees. Other methodologies used to develop a fee by council officers are that of activity based costing, benchmarking, full cost recovery and legislation. Although not conducted annually, activity based costing is used periodically to capture and cost the direct and indirect related expenditure components that are consumed in the delivery of a particular Council service or facility.

### People

Nil impact expected as the purpose of the attached report is to provide the schedule of fees for the 2021-2022 financial year and the increases are in line with long term strategic projections.

### Environmental

Nil impact expected as the purpose of the attached report is to provide the schedule of fees for the 2021-2022 financial year and the increases are in line with long term strategic projections.

### Social

Nil impact expected as the purpose of the attached report is to provide the schedule of fees for the 2021-2022 financial year and the increases are in line with long term strategic projections.

### Human Rights

Nil impact expected as the purpose of the attached report is to provide the schedule of fees for the 2021-2022 financial year and the increases are in line with long term strategic projections.

### Alignment with Council's Policy and Plans

This report and the attached documents align with Council's new Corporate Plan that comes into effect 1 July 2021: *Our Future Redlands – A Corporate Plan to 2026 and Beyond*. In particular, the attachment underpins objective 7.4 Demonstrate good governance through transparent, accountable processes and sustainable practises and asset management.

### CONSULTATION

Consulted	Consultation Date	Comments/Actions
Finance Officers/ Executive Leadership Team/ Councillors	4 May 2021	2021-2022 Budget Workshop – opportunity to review and amend the 2021-2022 Register of Fees
General Counsel Group	June 2021	Review of report and attachment for compliance with legislation

**OPTIONS****Option One**

That Council resolves to adopt the Register of Fees 2021-2022 for Redland City Council.

**Option Two**

That Council resolves to amend the attachment, or request further information prior to adoption.

**COUNCIL RESOLUTION 2021/46**

**Moved by:** Cr Peter Mitchell

**Seconded by:** Cr Wendy Boglary

**That Council resolves to adopt the Register of Fees 2021-2022 for Redland City Council.**

**CARRIED 11/0**

Crs Karen Williams, Wendy Boglary, Peter Mitchell, Paul Gollè, Lance Hewlett, Mark Edwards, Julie Talty, Rowanne McKenzie, Tracey Huges, Adelia Berridge and Paul Bishop voted FOR the motion.



# **2021-2022 Register of Fees**

**(Includes City Water and City Waste  
Commercial Businesses)**

**Appendix - Charge Type**

*B – Bond, C – Commercial, R – Regulatory, O – Other*

## REDLAND CITY COUNCIL FEE SCHEDULE SUPPORTING INFORMATION

### 1. PHOTOCOPY FEE (Officer Assisted)

Photocopying fees are used consistently across Redland City Council and the cost per page is outlined below:

Black & White Copying		Colour Copying	
Size	Cost	Size	Cost
A4	\$1.25	A4	\$2.55
A3	\$1.80	A3	\$3.70
Copies of Council Minutes (A4)		Cost	
6 pages or less		As per above	
7 pages or more		\$7.20	

### 2. PHOTOCOPY FEE (no assistance provided)

Council Libraries have photocopy machines which take a coin in the slot where you can make copies yourself.

Libraries Photocopying (A4 only)		
	Size	Cost
Black and White	A4	\$0.20
Colour	A4	\$2.00

### 3. GLOSSARY OF TERMS

#### 3.1 Fee Charge Type and Acronyms

B	Bond
C	Commercial
R	Regulatory (Cost Recovery)
O	Other
FOA	Fee on Application
POA	Price on Application

#### 3.2 Not for Profit and bona-fide charities

Bona-fide charities and not for profit organisations are classified by means of the following criteria:

1. Endorsed as a charity by the Australian Taxation Office; or
2. An incorporated association under the *Associations Incorporation Act 1981* which is not a club licensed under the *Liquor Act 1992*; or
3. An incorporated association under the *Associations Incorporation Act 1981* which is a club licensed under the *Liquor Act 1992*, if the applicant:
  - 3.1 Does not have an existing management agreement with another licensed club; and
  - 3.2 Has no more than 20 gaming machines licensed in accordance with the *Gaming Machine Act 1991*; and
  - 3.3 The applicant is the owner of the premises the subject of the development application.

Supporting documentation confirming the status as an eligible charity or not for profit organisation must be supplied with the application to receive any applicable discounts.

### 4. REGISTER OF COST RECOVERY FEES

As per section 98(1) of the *Local Government Act 2009* Redland City Council maintains a register of Cost Recovery Fees. These Cost Recovery Fees are included in this Register of Fees and a copy can be obtained through Council's website or from the Corporate Meetings & Registers Team, standard black and white photocopy charges apply.



## REDLAND CITY COUNCIL

### 2021-2022 FEES REGISTER

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
<b>LEGAL SERVICES</b>						
IPDOC1.0	<b>Notices of Non-Party Disclosure and Third Party Discovery</b> Inspection and provision of documents	per hour	42.10		42.10	R
IPDOC1.1	<b>Party Disclosure and Discovery</b> Inspection and provision of documents	per hour	42.10		42.10	R
<b>RIGHT TO INFORMATION</b>						
<b>Application fees are set by the Qld State Government contact Council's Corporate Governance Unit for current fees</b>						
RTI1.0	Application fee for applications not concerning applicant's personal affairs (Statutory Fee)	per application			POA Statutory Fee	R
RTI1.1	Application processing charges if processing (including inspection of documents) takes longer than 5 hours (Statutory Charge)	per 15 mins			POA Statutory Fee	R
RTI1.2	Photocopies – A4 Black & white (statutory charge)	per page			POA Statutory Fee	R
<b>MAPPING SERVICES</b>						
POSTA1.0	Postage	per map	12.73	1.27	14.00	C
<b>Computer Generated Mapping Products</b>						
CGMP1.5	Customised Map	per map	100.00	10.00	110.00 Hourly rate, plus extra based on map size	C
<b>Digital Mapping Data</b>						
DMPD1.0	CD Production and Digital Data Agreement	per item	286.36	28.64	315.00	C
DMPD1.1	Digital Data Layer (Shapefile format)	per layer	72.73	7.27	80.00	C
<b>FINANCIAL MANAGEMENT</b>						
<b>Rate Searches</b> <i>Telephone searches to be confined to two per enquirer per day, provided funds are held. For each enquiry requiring a search of records:</i>						
RASER1.0	Full Property/Rate Search - Non-Refundable	per enquiry	84.61		84.61	R
<b>Revenue Services</b>						
REVSE1.0	Property Transfer Fee (Change of Ownership)	per transfer	70.90		70.90	R
REVSE1.1	Copies of rate notices older than 7 years from the current financial year	per rate notice	80.10		80.10 POA	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
REVSE1.2	Inspect Rate Book (not suitable for Property Conveyance)	per property	39.42		39.42	R
<b>WATER SUPPLY</b>						
WRSP1.0	Water Meter Search - Non-Refundable	per search	63.97		63.97	C
WRSP1.1	Verification Meter Accuracy	per verification			POA	C
<b>LIBRARY FEES</b>						
LIBF1.3	Inter-Library Loans (if applicable)	per loan	25.91	2.59	28.50	C
LIBF1.6	Replacement fee for lost & damaged library books & other items	at cost			at cost	C
LIBF1.8	Booklets	per book			POA	C
LIBF1.10	Meeting Rooms - Commercial Use Only	first 2 hours	19.59	1.96	21.55	C
LIBF1.11	Universal Serial Bus (USB)	per item	6.91	0.69	7.60	C
<b>Printing from ITC in the libraries</b>						
ITCP1.1	Black and white printing from ITC in Libraries	per page	0.18	0.02	0.20	C
ITCP1.2	Colour Printing from ITC in Libraries	per page	1.82	0.18	2.00	C
<b>REDLAND ART GALLERY</b>						
<b>Commission on Sale of Artworks and Merchandise</b>						
Commission on Sale of Artworks and Merchandise; Commercial/ Individual Artist - ie: Profit charged at 20%; Community / Not for Profit - ie: Local community groups, community arts organisations, community development initiatives and charities. Charged at 10%						
RAG1.0		per item			POA	C
RAG1.1	Public Program Workshops	per person			POA	C
RAG1.3	Ticketed Events in Art Gallery	per person			POA	C
RAG1.2	Redland Art Awards	Per Entry			POA	C
<b>REDLAND PERFORMING ARTS CENTRE - RPAC</b>						
<b>CONCERT HALL</b>						
RPAC3.0	Per Performance Day/Night - 10% gross box office, with a minimum guaranteed rental, plus all costs	minimum - per day/night	1,381.82	138.18	1,520.00	C
RPAC3.1	Rehearsal Hire: (Not on day of a performance) Working lights only - minimum 3 hour call	per hour + costs	70.00	7.00	77.00	C
RPAC3.2	Bump in / set up / full rehearsal - per hour	per hour + costs	85.45	8.55	94.00	C
RPAC3.3	Bump in / set up / full rehearsal - per day	per day + costs	595.45	59.55	655.00	C

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
<b>Concert Hall - Green Room Only</b>						
RPAC3.12	Business hours - Monday to Friday - full day	per day + costs	77.27	7.73	85.00	C
RPAC3.13	Business hours - Monday to Friday - half day	half day + costs	42.73	4.27	47.00	C
RPAC3.14	Evenings, weekends & public holidays - full day	per day + costs	148.18	14.82	163.00	C
RPAC3.15	Evenings, weekends & public holidays - half day	half day + costs	70.00	7.00	77.00	C
<b>Concert Hall - Part Hall Foyer and Mezzanine</b>						
RPAC3.8	Business hours - Monday to Friday - full day	per day + costs	311.82	31.18	343.00	C
RPAC3.9	Business hours - Monday to Friday - half day	half day + costs	153.64	15.36	169.00	C
RPAC3.10	Evenings, weekends & public holidays - full day	per day + costs	381.82	38.18	420.00	C
RPAC3.11	Evenings, weekends & public holidays - half day	half day + costs	211.82	21.18	233.00	C
<b>Concert Hall - Part Hall Foyer, Mezzanine &amp; Green Room</b>						
RPAC3.4	Business hours - Monday to Friday - full day	per day + costs	381.82	38.18	420.00	C
RPAC3.5	Business hours - Monday to Friday - half day	half day + costs	199.09	19.91	219.00	C
RPAC3.6	Evenings, weekends & public holidays - full day	per day + costs	450.00	45.00	495.00	C
RPAC3.7	Evenings, weekends & public holidays - half day	half day + costs	253.64	25.36	279.00	C
<b>CULTURAL CENTRE VENUES</b>						
<i>Facilities &amp; Equipment</i>						
RPAC8.7	Kitchen	per day	46.36	4.64	51.00	C
<b>Cultural Centre Venues - Event Use</b>						
RPAC8.0	Events Hall (Hourly Use up to 3 hours)	per hour	78.18	7.82	86.00	C
RPAC8.2	Events Hall (including kitchen) (Event Use) 10% gross box office, with a minimum guaranteed rental, plus all costs	per day	761.82	76.18	838.00	C
RPAC8.1	Auditorium (Hourly Use up to 3 hours)	per hour	61.82	6.18	68.00	C
RPAC8.3	Auditorium (including kitchen) (Event use) 10% gross box office, with a minimum guaranteed rental, plus all costs	per day	480.91	48.09	529.00	C
RPAC8.4	Whole of Venue (including kitchen) (Event Use) 10% gross box office, with a minimum guaranteed rental, plus all costs	per day	1,187.27	118.73	1,306.00	C
<b>Cultural Centre Venues - Green Room Only</b>						
RPAC8.5	Business hours - Monday to Friday	per day + costs	68.18	6.82	75.00	C
RPAC8.6	Evenings, weekends & public holidays	per day + costs	106.36	10.64	117.00	C

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
<b>EQUIPMENT HIRE</b>						
RPAC6.0	Consumable items - technical	per item			at cost + 10%	C
RPAC6.1	Hire of special lighting equipment	per item			at cost + 10%	C
RPAC6.2	Hire of special sound equipment	per item			at cost + 10%	C
RPAC6.3	Hire of special staging equipment	per item			at cost + 10%	C
RPAC6.4	Equipment Hire - RPAC Owned	per item			POA Depending on piece of equipment	C
<b>MARKETING SERVICES</b>						
RPAC5.0	Target marketing - direct mail (incl postage)	per envelope	2.27	0.23	2.50	C
RPAC5.4	Display ad placement (artwork supplied)	per display			at cost + 10%	C
RPAC5.1	Poster distribution - venue details supplied	per poster	1.82	0.18	2.00	C
RPAC5.2	Poster distribution - when doubled with another run	no charge				C
RPAC5.3	Poster distribution - venue details to be attached	per poster	2.36	0.24	2.60	C
<b>OTHER FEES</b>						
RPAC7.0	Post performance clean	per hour	45.45	4.55	50.00	C
RPAC7.1	Merchandising - 10% Commission on gross merchandise sales (incl GST)	per item			% of sale price	C
RPAC7.2	Local phone/fax call	per call	0.59	0.06	0.65	C
RPAC7.3	Linen Hire - Trestle Table	per item			at cost + 10%	C
RPAC7.4	Linen Hire - Round Table	per item(s)			at cost + 10%	C
RPAC7.5	Other Linen Hire (seat covers, napkins, dry bar covers)	per item			at cost + 10%	C
<b>PERFORMANCE LAWN</b>						
RPAC2.0	Casual Rate	per day	960.91	96.09	1,057.00	C
RPAC2.1	Bulk Use (12 months or more)	per day	639.09	63.91	703.00	C
RPAC2.2	Electricity Access Fee	per day	106.36	10.64	117.00	C
RPAC2.3	Bond/ Make Good Fee	per day	1,066.36	106.64	1,173.00	C

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
	<b>SECURITY BONDS</b> <i>(refundable if venue/s is/are left undamaged and in a tidy condition as agreed to in signed contract). Bonds are at the discretion of the Creative Arts Manager (or nominee designated by the Creative Arts Manager).</i>					
RPAC1.0	Small Events - up to 100 people - Parties / weddings / promotions / fund raisers etc	bond per event	550.00		550.00	B
RPAC1.1	Medium Events - 101-250 people - Parties / weddings / promotions / fund raisers etc	bond per event	825.00		825.00	B
RPAC1.2	Large Events - Over 250 people - Parties / weddings / promotions / fund raisers etc	bond per event	1,100.00		1,100.00	B
	<b>STAFF COSTS</b> <i>(Labour charge penalty rates apply for overtime, Sundays &amp; Public Holidays)</i>					
RPAC4.0	Front of House Staff Performance Package (over 200 patrons)	4 staff @ max 3 hours each	509.09	50.91	560.00	C
RPAC4.1	Front of House/Functions Coordinator	per hour	48.18	4.82	53.00	C
RPAC4.2	Usher (min 3hr call)	per hour	43.64	4.36	48.00	C
RPAC4.3	Program/Merchandise sellers (min 3hr call)	per hour	52.73	5.27	58.00	C
RPAC4.4	Bar Attendant at private functions (min 3hr call)	per hour	52.73	5.27	58.00	C
RPAC4.5	FOH Duty Supervisor (required with non performance events)	per hour	48.18	4.82	53.00	C
RPAC4.6	Security staff	per hour	58.18	5.82	64.00	C
RPAC4.7	Technical Duty Supervisor incl AV, SX, LX Ops (required with access to stage & equipment)	per hour	58.18	5.82	64.00	C
RPAC4.9	Marketing Coordinator	per hour	52.73	5.27	58.00	C
RPAC4.8	Technician (min 3hr call)	per hour	54.55	5.45	60.00	C
	<b>TICKETING FEES</b>					
RPAC7.13	Telephone Transaction Fee	per transaction	4.55	0.45	5.00	C
RPAC7.4	Performance alterations to original set up of event	per hour	100.00	10.00	110.00	C
RPAC7.6	Ticket Fee	per ticket	3.91	0.39	4.30	C
RPAC7.7	Complimentary Ticket Fee	per ticket	3.27	0.33	3.60	C
RPAC7.8	Ticket Cancellation Fee	per ticket	4.18	0.42	4.60	C
RPAC7.9	Complimentary Tickets Cancellation Fee	per ticket	3.27	0.33	3.60	C
RPAC7.10	Online Ticket Booking Fee (maximum 17 tickets per transaction)	per transaction	5.45	0.55	6.00	C
RPAC7.12	Ticket Exchange Fee	per ticket	3.64	0.36	4.00	C
RPAC7.14	Postage & handling fee for all tickets mailed to patrons	per envelope	2.27	0.23	2.50	C
RPAC7.3	Box Office / Ticketing Services - Event creation - set up fee	per event	100.00	10.00	110.00	C

## FEE REGISTER SUPPORTING INFORMATION

### 1. FEE CALCULATIONS AND MULTIPLIERS

All fee calculations are part thereof (charged in whole increments). For example: Rural use applications have an increment of 100m<sup>2</sup> therefore an application with a GFA of 510m<sup>2</sup> would be rounded up to 600m<sup>2</sup>.

Fee multipliers apply to fee calculations, based on the following:

- Code Assessment 1
- Impact Assessment 1.5

The following multipliers apply to an application for bulk assessment of dwelling houses (including concurrence agency response):

- 2-10 houses 0.75
- 11-50 houses 0.50
- 51 or more houses 0.25

### 2. REFUNDS

#### 2.1 Refund Processing Fee

In those instances where Council is refunding part or all of a fee, a refund processing fee is payable as detailed in the table below (except in the case of Council error or for Dog or Cat Registration refunds as per item 1.3 below):

Refund Amount	Refund Processing Fee
\$0 - \$24.99	*Not applicable
\$25 - \$199.99	50% of refund amount
\$200 or greater	\$100

\*Note: No refunds will be issued for amounts under \$25 except in the case of Council error.

#### 2.2 Refund of Fees for Withdrawn Applications

If the application is withdrawn before it is decided by Council a percentage of the application fee will be refunded depending on the assessment stage reached at the time of the withdrawal:

Refund of fees for withdrawn application excluding plumbing applications	
Stage of Application	Refund Percentage
Application Part	80%
Information and Referral Part	50%
Notification Part	20%
Decision Part	Nil

Refund of fees for plumbing withdrawn applications	
Stage of Application	Refund Percentage
Application Part	80%
Information request issued	65%
Decision issued	50%
An inspection has been carried out	Nil

Note: All requests to withdraw applications must be made in writing.

Prior to payment the total amount of the refund to be paid will be reduced by the amount of the refund processing fee as set in item 1.1 above.

### 2.3 Refund of Fees for Dog or Cat Registration

A pro rata refund is available for dog or cat registrations under the following circumstances:

- Death of an Animal
- Relocation from City Area
- Animal is given away

Documented evidence to support the refund request is required.

Note: Dog or Cat Registration refunds are exempt from the Refund Processing Fee.

### 3. PHOTOCOPY FEE (for Local Laws and Policy Documents only)

Photocopying fees are used consistently across Redland City Council and the cost per page is outlined on page 1, Redland City Council Fee Schedule Supporting Information.

Copies of a Local Law (including Certified) and Policy Documents	Cost
6 pages or less	Cost per page as per Redland City Council Fee Schedule Supporting information, page 1
7 pages or more	\$7.20

### 4. DISCRETIONARY FEE CALCULATIONS AND DISCOUNTS

**Note that all discounts and fee waivers are to be recorded in the Fee Discount Register maintained by the administering group.**

#### 4.1 Discretionary Fee Reduction

Requests to determine an appropriate fee or reduce the application fee when a strict application of the scheduled fee is considered unreasonable or inappropriate considering the work required to carry out the assessment of the application, or where an appropriate fee has not been set, may be approved upon application.

Requests are required to be made in writing and accompanied by relevant supporting documentation. Should the delegated officer be unable or unwilling to determine a reduced fee at the time of lodgement (for example, in the case of impact assessable applications where the potential for submissions is a factor in consideration of any discount), the applicant is to pay the scheduled fee and any discount will be determined when the application is decided, at which time any part-refund will be paid. In determining requests for fee discounts, the delegated officers are to consider and document the following factors:

1. Level of assessment – including applicable zones and overlays;
2. Likelihood of submissions objecting to the proposal;
3. Intensity, scope and scale of proposed development;
4. Number of referral agencies and complexity of referral triggers;
5. Complexity of the technical requirements in support of the applications;
6. Anticipated workload;
7. Political and community interest sensitivity; and
8. Total calculated fee according to schedule and compared with fees for similar applications in Redland City Council's supporting schedule as well as other Councils.

A required fee may be refunded or waived under Council's FIN-011-P Discounts and Waivers of Fees, Charges and Infringements Policy or the *Planning Act 2016*, section 109.

1. Circumstances for waiving all or part of a required fee apply to –
  - a) A development application; or
  - b) A change application; or
  - c) An extension application; or
  - d) The referral, under section 54 of the *Planning Act 2016*, of a development application or change application to a referral agency.
2. For section 109(b) of the *Planning Act 2016*, all or part of the required fee for the application or referral may be waived if the application or referral is made by a registered non-profit organisation.

#### 4.2 Missing Fee Calculation

The General Manager Community and Customer Services or the Group Manager City Planning & Assessment may determine an appropriate fee for a use or service not specified in the fee schedule.

#### 4.3 Bona-fide Charities, Not for Profit Organisations and Other Organisations and Third Parties

A discount/rebate of 25% will be applied for bona-fide charities, not for profit organisations and other organisations or third parties which meet the following criteria:

1. Endorsed as a charity by the Australian Taxation Office; or
2. An incorporated association under the *Associations Incorporation Act 1981* which is not a club licensed under the *Liquor Act 1992*; or
3. An incorporated association under the *Associations Incorporation Act 1981* which is a club licensed under the *Liquor Act 1992*, if the applicant:
  - 3.1 Does not have an existing management agreement with another licensed club; and
  - 3.2 Has no more than 20 gaming machines licensed in accordance with the *Gaming Machine Act 1991*; and
  - 3.3 The applicant is the owner of the premises the subject of the development application.

Supporting documentation confirming the status as an eligible charity, not for profit organisation or other organisation and third parties must be supplied with the application to receive the discount at lodgement.

**Note: This discount does not apply to infrastructure charges.**

#### 4.4 Multiple Discounts

Where applicants meet the criteria for multiple discounts/rebates, discounts will be applied in the following order:

- Charity/not for profit organisation; then
- Other discounts.

Discounts will be applied to the balance of the fee following the application of the previous discount.

#### 4.5 Non-Residential Use Base Fee

Where the development application involves more than one of the following uses (proposed on the same development site), only one base fee is applied (the 'per unit' description still applies to all uses, where applicable):

- Shop
- Office
- Food and drink outlet
- Health care services
- Veterinary service
- Community care centre

#### 4.6 Combined Planning Application and Concurrence Agency Referral

Where the development application involves both a code assessable component for a material change of use and/or building works and a concurrence agency referral, only the code assessment fee will be charged.

#### 4.7 Combined Concurrence Agency Referral and Operational Works/Conditioned Works Assessment

Where the development application involves both a concurrence agency referral and an operational works or a conditioned works assessment, only the operational works or conditioned works assessment fee will be charged.

### 5. RESUBMISSION OF A LAPSED APPLICATION

#### City Planning and Assessment Group

Where a development application for building work, operational work, reconfiguring a lot, or material change of use has lapsed and a new development application is submitted, a 25% discount of the current scheduled application fee will apply. This is subject to the following requirements being satisfied:

- a. A new application is resubmitted within 6 months of a previous application lapsing; and
- b. The new application is generally consistent with the lapsed application; and
- c. There have been no changes to the following:
  - (i) Planning Scheme provisions applicable to the proposal;
  - (ii) *Building Act 1975* provisions applicable to the proposal; and
- d. The reduced fee is only applicable on first resubmission of a lapsed application.

Note – This discount does not apply to building document lodgement and inspection fees.

### 6. CONTRIBUTIONS AND SECURITY BONDS

#### 6.1 Security Bonds

These bonds will be determined as per the Redland City Council policy. The security bonds that can be included are:

**Uncompleted Works Bond:** is to the greater value of either –

- a. 150% of the estimated uncompleted works costs; or
- b. \$5,000

**Performance Bonds:**

- Road Cleaning
- Road Opening
- Landscaping
- Internal Works
- External Works
- Environmental Park
- General Purpose
- Development Works – General

**Significant Vegetation Bonds****As Constructed Information Bonds****Maintenance Bonds (Security)****Removal and/or Rebuilding (Removal Dwelling) Security Bond – Price on Application (POA)**

This bond will be determined as per schedule 7 of the *Sustainable Planning Regulation 2009*

**6.2 Contributions**

- Tree Planting Contribution (street trees)
- Koala Tree off-set Contribution
- SEQ Koala Conservation SPRP off-set Contribution

**7. INFRASTRUCTURE CHARGES**

Adopted infrastructure charges for development applications lodged from 1 July 2011 are not listed in this document. The infrastructure charges are subject to a Council resolution pursuant to section 113 of the *Planning Act 2016*. The resolution may be amended from time to time and in accordance with section 112 of the *Planning Act 2016*, whereby the Minister may, by regulation, change the amount of the maximum adopted infrastructure charges. Refer to [Council's website](#) for the resolution.

Superseded planning scheme policy infrastructure charges for approvals given prior to 1 July 2011 are also available on Council's website.

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
<b>PLANNING ASSESSMENT GENERAL FEES</b>						
PAGEN1.0	Early build deed of agreement	per application	1,271.00		1,271.00	R
PAGEN1.1	Request for Compliance Certificate for document (excludes plan sealing, compliance assessment for Reconfiguration of Lots, and compliance assessment associated with a Material Change of Use)	per document	738.00		738.00	R
PAGEN1.2	For all standard prelodgement meetings. Note: Where the site is a declared Priority Development Area no charge will apply	per application	297.00		297.00	R
PAGEN1.26	Request to extend currency period - Minor (including dwelling houses and ancillary uses, operational works and prescribed tidal works)	per application	390.00		390.00	R
PAGEN1.27	Request to extend currency period - Major (other)	per application			20% of current application fee or \$976 whichever is greater (capped at \$2,500)	R
<b>Changing a development application as per Planning Act 2016 s52 (except where the change does not affect the development assessment process)</b>						
PAGEN1.3	Where the change does not require additional public notification	per application			20% of current application fee	R
PAGEN1.4	Where the change does require additional public notification	per application			30% of current application fee	R
<b>Changing a development approval OTHER THAN A MINOR change as per Planning Act 2016 s82</b>						
PAGEN1.5	Other Uses	per application			100% of the current application fee	R
PAGEN1.6	Change of an approval or change to a permit or certificate where Council is not the Assessment Manager	per application	1,003.00		1,003.00	R
PAGEN1.7	Exemption Certificate	per application			25% of applicable application fee or \$491 whichever is greater	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
	<b>Changing of an approval, or referral agency response, where the change of approval is MINOR. (Planning Act 2016 s81)</b>					
PAGEN1.8	Dwelling House, Dual Occupancy, Home based business or pertaining only to a single dwelling unit within a multiple dwelling development	per application	390.00		390.00	R
PAGEN1.9	All other development	per application			20% of current application fee or \$1,200 whichever is greater (capped at \$5,000)	R
	<b>Miscellaneous</b>					
PAGEN1.10	Copy of Decision Notice Search (includes copy of approved plan where applicable)	per application	75.00		75.00	R
PAGEN1.11	Licensing Investigation (for example; liquor, firearms, motor dealers etc.)	per application	390.00		390.00	R
PAGEN1.12	Building Envelope Search (includes a copy of the approved building envelope where applicable)	per application	73.00		73.00	R
PAGEN1.13	Superseded Planning Scheme Assessment	per application	1,510.00		1,510.00	R
PAGEN1.14	Generally in accordance / information in writing request (Dwelling House and ancillary uses)	per application	390.00		390.00	R
PAGEN1.15	Generally in accordance / information in writing (other)	per application	814.00		814.00	R
PAGEN1.16	Pre request responses where seeking a change through the court	per application	814.00		814.00	R
	<b>Negotiated Decision Request</b>					
PAGEN1.17	Negotiated Decision Requests - Dwelling House and ancillary uses	per application	390.00		390.00	R
PAGEN1.18	Minor Negotiated Decision Requests - Other Uses	per application	977.00		977.00	R
PAGEN1.19	Negotiated Decision Requests - Other Uses (where the negotiated request involves upgrading from a preliminary approval to a development period)	two tier			20% of current application fee or \$1,622 whichever is greater	R
PAGEN1.20	Representations received in regard to an Action Notice (as per s412 of the repealed Sustainable Planning Act 2009)	per request	977.00		977.00	R
	<b>Planning and Development Certificates</b>					
PLAN1.0	Limited Search	per lot	322.00		322.00	R
PLAN1.2	Standard Search	per lot	868.00		868.00	R
PLAN1.4	Full Search (built site)	per lot	5,871.00		5,871.00	R
PLAN1.3	Full Search (vacant site)	per lot	2,256.00		2,256.00	R
PLAN1.1	Urgent Limited Search	per lot	510.00		510.00	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
	<b>Preliminary Approval, Variation Request and Subsequent Development Permit</b>					
PAGEN1.21	The application fee for a Preliminary Approval, under section 49 of the <i>Planning Act 2016</i> , will be 100% of the relevant fee for a development permit listed in the register of fees	per application			100% of application fee	R
PAGEN1.22	The application fee for a Variation Approval under section 43 of the <i>Planning Act 2016</i> (Approval to override a Local Planning Instrument) will be charged based on price on application	per application			POA	R
PAGEN1.23	When a subsequent application is submitted for a development permit and the proposal is in accordance with the Preliminary Approval (under section 49), the fee will be 75% of the relevant fee listed in the register of fees	per application			75% of application fee	R
	<b>Priority Development Area (as per the <i>Economic Development Act 2012</i> s34)</b>					
PAGEN1.24	The application fee for a development application in a Priority Development Area will be 100% of the relevant fee listed in the register of fees	per application			100% of application fee	R
<b>INFRASTRUCTURE PLANNING &amp; CHARGES</b>						
INFPC1.0	Preparation of Infrastructure Agreement - where associated with an application for a permissible change or extension to relevant period	per application	628.00		628.00	R
INFPC1.1	Preparation of Infrastructure Agreement - where NOT associated with an application for a permissible change or extension to relevant period	per application	1,259.00		1,259.00	R
INFPC1.2	Discount calculation request (including prescribed financial contribution)	per application	432.00		432.00	R
INFPC1.3	Dispute of a recalculation of an establishment cost	per application	1,232.00		1,232.00 plus costs of certified professional	R
INFPC1.4	Trunk Infrastructure offset claim request	per application	930.00		930.00	R
INFPC1.5	Recalculation of the Establishment Cost for Trunk Infrastructure (Land or Works)	per application	1,259.00		1,259.00 plus costs of certified professional	R
INFPC1.6	Adjustment of the Establishment Cost for Trunk Infrastructure (Land or Works)	per application	1,259.00		1,259.00 plus costs of certified professional	R
INFPC1.7	Acceptance of Trunk Infrastructure (Land or Works)	per application	625.00		625.00 plus costs of certified professional	R
INFPC1.8	Conversion applications for Trunk Infrastructure	per application	1,259.00		1,259.00 plus costs of certified professional	R
INFPC1.9	Estimate of Infrastructure Charges	per application	441.00		441.00	R
INFPC1.10	Recalculation of a credit for a previous or existing lawful use, including a prescribed financial contribution (PFC)	per application	441.00		441.00	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
INFPC2.1	<b>Deed of Novation to an Infrastructure Agreement</b> Preparation of Deed to transfer agreement obligations and entitlements to a new owner of the affected land	per application	244.00		244.00	R
INFPC2.0	<b>Deed of Variation to an Infrastructure Agreement</b> Preparation of Deed to amend the provisions of an agreement, negotiated by the parties	per application	441.00		441.00	R
INFPC3.0	<b>Miscellaneous</b> Amended Infrastructure Charges Notice for a change application or extension	per application	956.00		956.00	R
INFPC3.1	Negotiated Infrastructure Charges Notice (ICN)	per request	930.00		930.00	R
<b>CONCURRENCE REFERRAL</b>						
CONRE1.0	Concurrence agency referral for building work as per Schedule 9 of the <i>Planning Regulation 2017</i>	per application	642.00		642.00	R
CONRE1.1	Concurrence agency referral for building work (Build Over or Near Relevant Infrastructure) as per Schedule 9 of the <i>Planning Regulation 2017</i>	per application	642.00		642.00	R
<b>MATERIAL CHANGE OF USE AND BUILDING WORKS</b>						
MCU1.0	<b>COMMERCIAL - Material Change of Use - Category 1</b> Office, outdoor sales, garden centre, showroom, hotel, nightclub, entertainment facility, food and drink outlet, shop, veterinary services, funeral parlour, car wash, adult store, bar, club, crematorium, hardware and trade supplies, market, wholesale nursery, winery	base fee + per unit (payable for each use)	6,286.00		6,286.00 plus \$723 per 100m <sup>2</sup> of GFA above 500m <sup>2</sup>	R
MCU1.1	<b>COMMERCIAL - Material Change of Use - Category 2</b> Brothel	base fee + per unit	15,323.00		15,323.00 plus \$723 per 100m <sup>2</sup> of GFA above 500m <sup>2</sup>	R
MCU1.2	Service station, shopping centre	base fee + per unit (payable for each use)	9,266.00		9,266.00 plus \$704 per 100m <sup>2</sup> of GFA above 500m <sup>2</sup>	R
MCU1.3	<b>COMMUNITY - Material Change of Use - Category 1</b> Place of worship, community use, emergency services, environmental facility, outstation	payable for each use	1,755.00		1,755.00	R
MCU1.4	<b>COMMUNITY - Material Change of Use - Category 2</b> Child care centre, cemetery, educational establishment, hospital, health care services, community care centre, detention facility	base fee + per unit (payable for each use)	6,286.00		6,286.00 plus \$723 per 100m <sup>2</sup> of GFA above 500m <sup>2</sup>	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
	<b>INDUSTRIAL - Material Change Use - Category 1</b>					
MCU1.5	Parking station	base fee + per unit	3,278.00		3,278.00 plus \$145 per car space	R
	<b>INDUSTRIAL - Material Change Use - Category 2</b>					
MCU1.6	Bulk landscape supplies, marine industry	payable for each use	6,292.00		6,292.00	R
	<b>INDUSTRIAL - Material Change Use - Category 3</b>					
MCU1.7	Low, medium and high impact industry, service industry, transport depot, warehouse, special industry	base fee + per unit (payable for each use)	6,286.00		6,286.00 plus \$723 per 500m <sup>2</sup> of GFA above 500m <sup>2</sup>	R
	<b>INDUSTRIAL - Material Change Use - Category 4</b>					
MCU1.8	Extractive industry	base fee + per unit	45,492.00		45,492.00 plus \$296 per ha (> 1 ha)	R
	<b>INFRASTRUCTURE - Material Change of Use - Category 1</b>					
MCU1.9	Minor utility	per application	1,004.00		1,004.00	R
	<b>INFRASTRUCTURE - Material Change of Use - Category 2</b>					
MCU1.10	Air Services (includes helipad), port services, utility installation, major electricity infrastructure, renewable energy facility, substation	base fee + per unit (payable for each use)	6,286.00		6,286.00 plus \$723 per 100m <sup>2</sup> of GFA above 500m <sup>2</sup> , if Non GFA associated with use, then \$692 per ha (> 1 ha)	R
MCU1.11	Telecommunications facility	per application	6,290.00		6,290.00	R
	<b>OTHER</b>					
MCU1.12	Temporary Use	per application	1,697.00		1,697.00	R
MCU1.12A	Building work on a local heritage place made assessable by the heritage overlay	per application	1,755.00		1,755.00	R
	<b>RESIDENTIAL - Building Works - Category 1</b>					
MCU1.13	Private tennis court, private swimming pool	per application	579.00		579.00	R
	<b>RESIDENTIAL - Material Change of Use - Category 3</b>					
MCU1.14	Caretakers accommodation, sales office, dwelling house (including secondary dwelling), community residence, rural worker's accommodation	payable for each use	2,199.00		2,199.00	R
	<b>RESIDENTIAL - Material Change of Use and Building Works - Category 2A</b>					
MCU1.19	Building Works - domestic outbuilding, Building Works - on-site raising and re-location, Building Works - secondary dwelling, Building Works - community residence, Material Change of Use - Home based business, Material Change of Use - Estate Sales office	payable for each use	1,466.00		1,466.00	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
	<b>RESIDENTIAL - Material Change of Use and Building Works - Category 2B</b>					
MCU1.20	For a code assessable application involving only material change of use and/or building work associated with a dwelling house, dual occupancy or community residence and either: (a) located only within the Low Density Residential Zone Precinct LDR3 (Point Lookout); or (b) located within 9 metres of a revetment wall	payable for each use	642.00		642.00	R
	<b>RESIDENTIAL - Material Change of Use - Category 2C</b>					
MCU1.18	For a detached dual occupancy that is accepted subject to requirements	per application	642.00		642.00	R
	<b>RESIDENTIAL - Material Change of Use - Category 4</b>					
MCU1.15	Dual occupancy, nature based tourism, non-resident workforce accommodation	per application	3,537.00		3,537.00	R
MCU1.16	Retirement facility and residential care facility (comprising units), relocatable home park, multiple dwelling, short term accommodation, tourist park, rooming accommodation, resort complex	base fee + per unit (payable for each use)	6,018.00		6,018.00 plus \$345 per unit over 5 units	R
MCU1.17	Residential care facility (comprising beds)	base fee + per bed	6,018.00		6,018.00 plus \$172 per bed over 5 beds	R
	<b>RURAL - Material Change of Use - Category 1</b>					
MCU1.21	Animal husbandry, roadside stall, cropping, permanent plantation	payable for each use	1,756.00		1,756.00	R
	<b>RURAL - Material Change of Use - Category 2</b>					
MCU1.22	Animal keeping, Intensive animal industry, rural industry, agricultural supplies store, aquaculture, intensive horticulture	base fee + per unit (payable for each use)	6,286.00		6,286.00 plus \$723 per 100m <sup>2</sup> of GFA above 500m <sup>2</sup>	R
	<b>SPORT &amp; RECREATION - Material Change of Use - Category 1</b>					
MCU1.23	Indoor sport and recreation, function facility, theatre	base fee + per unit (payable for each use)	6,286.00		6,286.00 plus \$723 per 100m <sup>2</sup> of GFA above 500m <sup>2</sup>	R
	<b>SPORT &amp; RECREATION - Material Change of Use - Category 2</b>					
MCU1.24	Outdoor sport and recreation	base fee + per unit	6,286.00		6,286.00 plus \$723 per ha (> 1ha)	R
	<b>SPORT &amp; RECREATION - Material Change of Use - Category 3</b>					
MCU1.25	Major sport, recreation and entertainment facility, motor sport facility, tourist attraction	base fee + per unit (payable for each use)	12,571.00		12,571.00 plus \$1,446 per ha (>1 ha)	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
<b>RECONFIGURATION</b>						
<b>CATEGORY A - RECONFIGURATION STANDARD FORMAT, BUILDING FORMAT &amp; VOLUMETRIC</b>						
<i>Notes: Includes Subdivision incorporating a Community Titles Scheme. No fee is applied to lots proposed to be dedicated as park.</i>						
ROL1.0	Reconfiguring a lot where site is NOT affected by either environmental significance or flood and storm tide overlays	per application	2,153.00		2,153.00 (covers base fee plus one additional lot). Any lot thereafter will be an additional \$757 per lot	R
ROL1.1	Reconfiguring a lot where site is affected by either environmental significance or flood and storm tide overlay	per additional lot	1,071.00		1,071.00 per lot up to 30 lots. Any lot thereafter will be an additional \$757 per lot	R
<b>CATEGORY B - RECONFIGURATION BY LEASE EASEMENT CREATION, BOUNDARY REALIGNMENT</b>						
ROL1.2	Easement Creation	per application	1,200.00		1,200.00	R
ROL1.3	Boundary realignment	per application	1,200.00		1,200.00	R
ROL1.4	Reconfiguration by lease (per leased entity)	per application	1,200.00		1,200.00	R
<b>PLAN SEALING</b>						
PS1.0	Standard Format/Building Format/Volumetric Survey Plans	per lot	441.00		441.00	R
PS1.1	Application to re-seal amended survey plan	per document	453.00		453.00	R
PS1.2	Document sealing	per application	219.00		219.00	R
PS1.3	Survey Plans for covenants, dedications & easements (no additional lots created)	per survey plan	453.00		453.00	R
PS1.4	Covenant Assessment	per covenant	751.00		751.00	R
PS1.5	Community / Building Management Statement	per statement	1,044.00		1,044.00	R
PS1.6	Uncompleted Works Bonding Agreement Fee	per document	751.00		751.00	R
<b>100% of fee charged by Dept Natural Resources &amp; Mines</b>						
PS1.7	Split valuation Contribution	per lot			100% of fee charged by Department of Natural Resources and Mines	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
<b>OPERATIONAL WORKS GENERAL FEES</b>						
OPWGEN1.0	For all standard prelodgement meetings. Note: Where the site is a declared Priority Development Area no charge will apply	per application	297.00		297.00	R
OPWGEN1.1	Re-checking of Operational Assessment Drawings (per submission)	per application	660.00		660.00	R
OPWGEN1.2	Street lighting / electrical plan endorsement	per application	491.00		491.00	R
OPWGEN1.3	External Infrastructure where not associated with reconfiguration of lots	per 100m	1,174.00		1,174.00 plus \$17 per metre over 100m	R
OPWGEN1.4	Operational works on a local heritage place made assessable only by the heritage overlay	per application	951.00		951.00	R
<b>ADDITIONAL INSPECTIONS</b>						
OPWGEN1.5	Standard Inspection or Reinspection for Works on Site, Site Inspection and advice associated with Tree Clearing Enquiry	per visit	467.00		467.00	R
<b>BULK EARTHWORKS</b>						
OPWGEN1.6	Bulk Earthworks (where Reconfiguration approval granted)	base fee + per unit	4,521.00		4,521.00 plus \$0.07 per m <sup>2</sup> over 1,000m <sup>2</sup>	R
<b>Change of an approval or referral agency response where the change of approval is minor (<i>Planning Act 2016 s81</i>)</b>						
OPWGEN1.7	Domestic	per application	390.00		390.00	R
OPWGEN1.8	Other Uses	per application	1,004.00		1,004.00	R
<b>Changing a Development Approval other than a minor change as per <i>Planning Act 2016 s82</i></b>						
OPWGEN1.9	Domestic	per application			20% of current application fee or \$1,558 whichever is greater	R
OPWGEN1.10	Other Uses	per application			20% of current application fee or \$1,771 whichever is greater	R
OPWGEN1.11	Change of an approval or change to a permit or certificate where Council is not the Assessment Manager	per application	1,003.00		1,003.00	R
OPWGEN1.12	Exemption Certificate	per application			25% of current application fee or \$513 whichever is greater	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
	<b>EXCAVATION, FILL and/or RETAINING WALLS</b>					
OPWGEN1.13	Minor - Operational works involving either of the following; Filling and/or excavation up to 100 cubic metres; or Retaining structure up to 1.5 metres	per application	951.00		951.00	R
OPWGEN1.14	Major - Operational works involving either of the following; Filling and/or excavation greater than 100 cubic metres; or Retaining structure greater than 1.5 metres	per application	1,885.00		1,885.00	R
	<b>Negotiated Decision Request</b>					
OPWGEN1.15	Negotiated Decision Request - Dwelling House and ancillary uses	per application	390.00		390.00	R
OPWGEN1.16	Minor Negotiated Decision Request - Other Uses	per application	977.00		977.00	R
OPWGEN1.17	Negotiated Decision Request - Other Uses (where the negotiated request is not minor)	two tier			20% of current application fee or \$1,020 whichever is greater	R
OPWGEN1.18	Representations received in regard to an Action Notice (as per s412 of the repealed <i>Sustainable Planning Act 2009</i> )	per application	977.00		977.00	R
	<b>PRESCRIBED TIDAL WORKS</b>					
OPWGEN1.19	Pontoon	per application	1,414.00		1,414.00	R
OPWGEN1.20	Other	per application	2,256.00		2,256.00	R
	<b>Processing Bond Fees</b>					
OPWGEN1.21	Co-ordination of uncompleted works, As Constructed or other bonds for works \$10,000 or less	per separate bond payment	451.00		451.00	R
OPWGEN1.22	Co-ordination of uncompleted works, As Constructed or other bonds for works more than \$10,000	per separate bond payment	1,053.00		1,053.00	R
OPWGEN1.23	Exchange, reduction and/or transfer of existing bonds with a bond of equal or lesser amount	per separate bond payment	693.00		693.00	R
	<b>Request to extend currency period</b>					
OPWGEN1.24	Request to Extend Currency Period - Minor (including dwelling houses and ancillary uses, operational works and prescribed tidal works)	per application	390.00		390.00	R
OPWGEN1.25	Request to Extend Currency Period - Major (other)	per application			20% of current application fee or \$1,020 whichever is greater (capped at \$2,500)	R
	<b>RESIDENTIAL CROSSOVER</b>					
OPWGEN1.26	Domestic Driveway Crossover where not self-assessable (Assessable against the Redland City Plan). (Includes one inspection)	per application	525.00		525.00	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
<b>ROAD OPENING AND OUT OF HOURS CONSTRUCTION PERMITS</b>						
OPWGEN1.27	Application fee for Road Opening Permit, Out of Hours Construction Permit or Renewal of Road Opening Permit	per permit	451.00		451.00	R
<b>OP WORKS ASSESSMENT ASSOCIATED WITH RECONFIGURING A LOT</b>						
<b>EXTERNAL AND OTHER WORKS</b>						
OPWROL1.0	Landscaping Assessment for Open Space associated with RAL application - area of open space up to 5,000m <sup>2</sup>	per application	551.00		551.00	R
OPWROL1.1	Landscaping Assessment for Open Space associated with RAL application - area of open space 5,001m <sup>2</sup> - 20,000m <sup>2</sup>	per application	966.00		966.00	R
OPWROL1.2	Landscaping Assessment for Open Space associated with RAL application - area of open space greater than 20,000m <sup>2</sup>	per application	1,380.00		1,380.00	R
<b>Operational Works - Reconfiguration of a lot (includes 2 inspections)</b>						
OPWROL1.3	Into 2 Lots	per application	2,447.00		2,447.00	R
OPWROL1.4	Per additional lot thereafter	per additional lot	1,075.00		1,075.00	R
<b>CONDITIONED, COMPLIANCE OR OPERATIONAL WORKS ASSOC WITH MCU</b>						
<b>COMMERCIAL, COMMUNITY AND OTHER USES</b> <i>As defined in the Redland City Plan</i>						
CCOMCU1.0	Commercial, Community and Other Uses (includes 2 inspections)	base fee + per unit	2,421.00		2,421.00 plus \$1.00 per m <sup>2</sup> of GFA above 100m <sup>2</sup> plus \$2 per m <sup>2</sup> of non GFA associated with the use above 1,000m <sup>2</sup>	R
<b>INDUSTRIAL AND INFRASTRUCTURE USES</b> <i>As defined in the Redland City Plan</i>						
CCOMCU1.1	Industrial and Infrastructure Uses (includes 2 inspections)	base fee + per unit	2,888.00		2,888.00 plus \$1.00 per m <sup>2</sup> of GFA above 100m <sup>2</sup> plus \$2 per m <sup>2</sup> of non GFA associated with the use above 1,000m <sup>2</sup>	R
<b>RESIDENTIAL (including dual occupancy) &amp; TOURIST ACCOMMODATION</b> <i>As defined in the Redland City Plan</i>						
CCOMCU1.2	Up to 5 units (includes 2 inspections)	per application	4,431.00		4,431.00	R
CCOMCU1.3	6 to 10 units (includes 2 inspections)	per application	7,112.00		7,112.00	R
CCOMCU1.4	11 to 40 units (includes 2 inspections)	per application	11,804.00		11,804.00	R
CCOMCU1.5	More than 40 units (includes 2 inspections)	per application	13,347.00		13,347.00	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
	<b>SPORT AND RECREATION and RURAL USES</b> <i>As defined in the Redland City Plan</i>					
CCOMCU1.6	Site area <1ha (includes 2 inspections)	per application	1,607.00		1,607.00	R
CCOMCU1.7	Site area >1ha (includes 2 inspections)	per application	1,826.00		1,826.00	R
<b>LANDSCAPING ASSESSMENT</b>						
	<b>COMMERCIAL, COMMUNITY AND OTHER USES</b> <i>As defined in the Redland City Plan</i>					
LA1.0	Commercial, Community and Other Uses (includes 2 inspections)	base fee + per unit	1,190.00		1,190.00 plus \$0.50 per m <sup>2</sup> of GFA above 500m <sup>2</sup> plus \$1 per m <sup>2</sup> of non GFA associated with the use above 500m <sup>2</sup> .	R
	<b>INDUSTRIAL AND INFRASTRUCTURE USES</b> <i>As defined in the Redland City Plan</i>					
LA1.1	Industrial and Infrastructure Uses (includes 2 inspections)	base fee + per unit	1,190.00		1,190.00 plus \$0.50 per m <sup>2</sup> of GFA above 500m <sup>2</sup> plus \$1 per m <sup>2</sup> of non GFA associated with the use above 500m <sup>2</sup> .	R
	<b>RESIDENTIAL (including dual occupancy) &amp; TOURIST ACCOMMODATION</b> <i>As defined in the Redland City Plan</i>					
LA1.2	1 to 50 units (includes 2 inspections)	base fee + per unit	1,327.00		1,327.00 plus \$27 per unit above 5 units	R
LA1.3	More than 50 Units (includes 2 inspections)	base fee + per unit	2,097.00		2,097.00 plus \$13.00 per unit above 50 units	R
	<b>SPORT &amp; RECREATION &amp; RURAL USES</b> <i>As defined in the Redland City Plan</i>					
LA1.4	Site area <1ha (includes 3 inspections)	per application	2,074.00		2,074.00	R
LA1.5	Site area >1ha (includes 3 inspections)	per application	2,708.00		2,708.00	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
<b>ENVIRONMENTAL ASSESSMENT</b>						
EA1.0	Request for Certificate for document	per document	739.00		739.00	R
	<b>Contributions</b>					
	<i>Note: For applications lodged from 1 July 2014, the fees are determined in accordance with the Environmental Offsets Act 2014 and the Department of Environment and Heritage Protection offsets calculator</i>					
EA1.1	Tree planting contributions (street trees)	per tree	370.00		370.00	R
EA1.2	Koala Tree off-set contribution - for applications lodged prior to 1 July 2014	per tree	1,077.00		1,077.00	R
EA1.3	Koala Tree off-set contribution - for applications lodged from 1 July 2014	per tree			POA	R
	<b>Offsets assessment (in accordance with the Environmental Offsets Act 2014 )</b>					
EA1.4	Where area of impact is 500m <sup>2</sup> or less	per application	951.00		951.00	R
EA1.5	Where area of impact is between 501m <sup>2</sup> and 2,499m <sup>2</sup>	per application	1,326.00		1,326.00	R
EA1.6	Where area of impact is between 2,500m <sup>2</sup> and 9,999m <sup>2</sup>	per application	2,074.00		2,074.00	R
EA1.7	Where area of impact is 1 hectare or greater	per application	2,708.00		2,708.00	R
EA1.8	Offset Management and Administration Fee - Financial Settlement	per application			11% of financial offset amount	R
	<b>Operational work involving clearing of native vegetation within an area</b>					
EA1.9	Urban Area (as defined in the Redland City Plan Part 1.7.3)	per application	445.00		445.00	R
EA1.10	Non-Urban area (as defined in the Redland City Plan Part 1.7.3)	per application	1,445.00		1,445.00	R
<b>PROPERTY SEARCHES</b>						
	<i>For the following search request options you will be provided with building and plumbing historical information only</i>					
PSEAR1.0	Vacant Land Search - includes one copy of "As Constructed" Sewer Main connection details	per application	67.00		67.00	R
PSEAR1.1	Domestic Building and Plumbing Search- includes details of approval, date of inspection/s and outstanding compliance issues	per application	228.00		228.00	R
PSEAR1.3	Commercial Building and Plumbing Search - includes details of approval and inspection results for building and plumbing applications plus copies of relevant certificates	per application	467.00		467.00	R
PSEAR1.4	Certificate of Classification or Occupancy Search	per application	90.00		90.00	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
<b>PROPERTY SERVICES</b>						
<b>Commercial Lease/Licence Payments</b>						
PSERV1.17	Commercial Agreements - Annual/monthly rent	each			POA	O
PSERV1.18	Commercial Agreements - Outgoings	each			POA	O
PSERV1.19	Commercial Agreements - Legal and Registration	each			POA	O
PSERV1.20	Other Commercial Recoveries - Administration	each			POA	O
<b>Grant of Easement</b>						
PSERV1.15	Application for easement where Council Grantee	each	909.09	90.91	1,000.00 Payable on demand	O
PSERV1.16	Consideration for easement where Council Grantee	each	475.00	47.50	522.50	O
<b>Other Commercial Agreements</b>						
PSERV1.5	Other Commercial Agreements - Freehold Lease - Application Fee	each	909.09	90.91	1,000.00 Payable on demand	O
PSERV1.6	Other Commercial Agreements - Freehold Lease - Administration Fee	each	2,045.45	204.55	2,250.00 Payable on demand	O
PSERV1.7	Other Commercial Agreements - Trustee Lease - Application Fee - Consistent use	each	909.09	90.91	1,000.00 Payable on demand	O
PSERV1.8	Other Commercial Agreements - Trustee Lease - Application Fee - Inconsistent use	each	909.09	90.91	1,000.00 Payable on demand	O
PSERV1.9	Other Commercial Agreements - Trustee Lease - Administration Fee	each	2,272.73	227.27	2,500.00 Payable on demand	O
PSERV1.10	Preparation and execution of Licence to occupy agreement	each	909.09	90.91	1,000.00 Payable on demand	O
<b>Request to Purchase Council Property</b>						
PSERV1.11	Application fee for consideration of request to buy council land - Low Impact	each	454.55	45.45	500.00 Payable on demand	O
PSERV1.12	Administration fee for consideration of request to buy council land - Low Impact	each	909.09	90.91	1,000.00 Payable on demand	O
PSERV1.13	Application fee for consideration of request to buy council land - High Impact	each	454.55	45.45	500.00 Payable on demand	O
PSERV1.14	Administration fee for consideration of request to buy council land - High Impact	each	1,136.36	113.64	1,250.00 Payable on demand	O
<b>Telecommunication Agreements</b>						
PSERV1.0	Telecommunication Lease: Council owned land - Application	each	909.09	90.91	1,000.00 Payable on demand	O
PSERV1.1	Telecommunication Lease: Council owned land - Administration	each	2,409.09	240.91	2,650.00 Payable on demand	O

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
PSERV1.2	Telecommunication Lease: Trustee (reserve) land - Consistent use	each	909.09	90.91	1,000.00 Payable on demand	O
PSERV1.3	Telecommunication Lease: Trustee (reserve) land - Inconsistent use	each	1,136.36	113.64	1,250.00 Payable on demand	O
PSERV1.4	Telecommunication Lease: Trustee (reserve) land - Administration	each	2,409.09	240.91	2,650.00 Payable on demand	O
<b>COPIES OF PLANS, REPORTS &amp; CERTIFICATES</b>						
COPYS1.0	Approved Domestic "As Constructed" plumbing plan (includes details of house drainage design) OR Council Main Infrastructure "As Constructed" plan	per application	55.00		55.00	R
COPYS1.1	Domestic building plans - includes floor, site, and elevation plans	per file	71.00		71.00	R
COPYS1.2	Domestic plumbing and drainage records - includes available compliance certificates, compliance permits and soil percolation tests	per file	71.00		71.00	R
COPYS1.3	Approved Commercial "As Constructed" plumbing plan - details of commercial hydraulic design	per application	57.00		57.00 plus photocopy fee	R
COPYS1.4	Commercial building plans - includes floor, site and elevation plans	per file	128.00		128.00	R
COPYS1.5	Commercial plumbing and drainage records - includes available compliance certificates, compliance permits and soil percolation tests	per file	128.00		128.00	R
<b>BUILDING SERVICES</b>						
<b>Building Certification - Building Application Assessment and Inspection - Commercial</b>						
BLDSER1.0	Council administration fee plus "Price on Application" (POA) for class 1A - multiple dwellings on single lot including attached and detached; class 1B and class2-class9 buildings/structures	per application	490.91	49.09	540.00 plus POA	C
<b>Building Certification - Building Application Assessment and Inspection - Domestic</b>						
BLDSER1.1	Council administration fee plus "Price on Application" (POA) for class 1A - one detached and/or secondary dwelling on single lot; class 10 structure/buildings	per application	455.45	45.55	501.00 plus POA	C
<b>CONCURRENCE AGENCY FEES</b>						
<i>Concurrence Assessment</i>						
BLDSER1.3	Amenity & aesthetics (Class 10, shipping containers and railway carriages)	per referral	642.00		642.00	R
BLDSER1.4	Amenity & aesthetics (building work for removal or rebuilding)	per referral	642.00		642.00 plus inspection fee	R
BLDSER1.5	Amenity & aesthetics (dwelling house < 60m <sup>2</sup> on Southern Moreton Bay Islands)	per referral	642.00		642.00	R
BLDSER1.6	Fire safety in budget accommodation	per referral	642.00		642.00	R
BLDSER1.7	Building used for residential purposes	per referral	642.00		642.00	R
BLDSER1.8	Preliminary building approval under Waterfront Structure Policy	per referral	642.00		642.00	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
BLDSER1.9	<b>Inspections for Council Building Approvals that have passed condition time - Commercial</b> Council administration fee plus "Price on Application" (POA)	per application	537.27	53.73	591.00 plus POA	C
BLDSER1.10	<b>Inspections for Council Building Approvals that have passed condition time - Domestic</b> Council administration fee plus "Price on Application" (POA)	per application	490.91	49.09	540.00 plus POA	C
	<b>LODGEMENT FEES</b> <i>Additional fee information: * All inspections are an additional charge, unless noted in description. * A mandatory document lodgement fee is payable. * All standard fees apply when Council is engaged as a Replacement Certifier.</i>					
BLDSER1.13	Domestic building lodgement - council application	per application	152.00		152.00	R
BLDSER1.11	Domestic Building Lodgement - External certifier application	per application	152.00		152.00	R
BLDSER1.14	Commercial building lodgement - council application	per application	218.00		218.00	R
BLDSER1.12	Commercial Building Lodgement - External certifier application	per application	218.00		218.00	R
	<b>REGULATORY FEES</b>					
BLDSER1.15	2nd and subsequent extension of currency period for building approval (IDAS application form 2)	per application	309.00		309.00	R
	<b>Swimming pool / spa. State Government legislated charge.</b> <i>State Government legislated charge + one inspection fee</i>					
BLDSER1.16	Pool safety certificate only (Includes lodgement with the State Government Pool Safety Register)	per application			State Govt charge plus one inspection fee	R
<b>COMMERCIAL &amp; DOMESTIC - PLUMBING &amp; DRAINAGE (ALL CLASSES)</b>						
CADPD1.0	Capping of Sewer/Removal of Septic and Sullage Trench/Composting Toilet	per inspection	192.00		192.00	R
CADPD1.1	Initial Registration of backflow prevention device or removal	per device	137.00		137.00	R
CADPD1.2	Existing backflow prevention device annual registration for first device on site	each	90.00		90.00	R
CADPD1.3	Existing backflow prevention device annual registration of additional devices on site	each	47.00		47.00	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
<b>DOMESTIC PLUMBING AND DRAINAGE (Single Detached CLASS 1a)</b>						
	<b>Compliance Permit - Drainage Scrutiny</b>					
	<i>Note: all fees listed below are for a single dwelling per lot</i>					
DOMPD1.0	New or Secondary Domestic Dwelling - Application Fee (Base Fee \$502.00 + \$90.00 per Fixture) Includes Inspection Fees - Sewered Properties	per application	502.00		502.00 Plus \$90 per fixture	R
DOMPD2.0	New or secondary domestic dwelling-application fee includes inspections and assessment of on site sewerage treatment application - Non Sewered Properties	per application	714.00		714.00 Plus \$90 per fixture	R
DOMPD2.1	Additions/Alterations - existing dwelling - includes inspection - Sewered Properties	per application	424.00		424.00 Plus \$90 per fixture	R
DOMPD2.3	Additions/Alterations-existing dwelling-includes inspection - Non Sewered Area	per application	658.00		658.00 Plus \$90 per fixture	R
DOMPD2.5	Amended architectural plans after approval	per application	179.00		179.00 Plus \$90 per extra fixture	R
DOMOD2.7	Amended plans including on site design - Non Sewered Properties	per application	212.00		212.00 Plus \$90 per extra fixture	R
DOMPD2.8	Conversion from septic to household sewerage treatment plant or any alteration to an existing on site sewerage facility	per application	577.00		577.00	R
DOMPD2.9	Request to Extend Currency Period	per application	274.00		274.00	R
DOMPD3.0	Relocation of Reserve Area	per application	225.00		225.00	R
DOMPD3.1	Replacement/Relocation of existing trenching to previously approved area	per application	385.00		385.00	R
	<b>Concurrence Assessment Agency Fee</b>					
	<i>Note: all fees listed below are for a single dwelling per lot</i>					
DOMPD1.6	Referral (Concurrence application for Building Additions to Class 1 - On Site Treatment Properties	per referral	638.00		638.00	R
DOMPD1.7	Late Final Inspection (where applicable)	per inspection	265.00		265.00	R
	<b>Inspection for Compliance Certificate</b>					
	<i>Note: all fees listed below are for a single dwelling per lot</i>					
DOMPD1.8	Inspection fee for notifiable work	per inspection	228.00		228.00	R
DOMPD1.9	After hours inspection-inspection outside Council's operational hours (if inspector available)	per inspection	430.00		430.00	R
DOMPD1.5	Requested and Re-Inspection fee for Domestic - Re Inspections for Notifiable Works Form 4/Noncompliant Work/Non cancelled inspection and work that was not ready at the time of Inspection	per inspection	193.00		193.00	R
<b>ADDITIONAL DOMESTIC SERVICES (CLASS 1a)</b>						
	<b>Drainage Design or As-Constructed Redraw</b>					
ADOMS1.0	New design or alteration of existing approved design	per application	192.73	19.27	212.00	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
<b>COMMERCIAL HYDRAULICS (Attached Class 1a, 1b and Class 2-9)</b>						
	<b>Compliance Certificate</b>					
COHYD2.0	Hydraulic Inspections - base fee	per application	283.00		283.00	R
COHYD2.1	Inspection per fixture or Capped Point	per fixture	48.00		48.00	R
COHYD2.2	Inspection of manholes - sewer or inspection chamber house drain or inspection chamber/manhole	each	154.00		154.00	R
COHYD2.3	Inspection of house drainage greater than 100mm	per metre	9.00		9.00	R
COHYD2.4	Inspection of water & fire mains greater than 25mm diameter (below ground)	per metre	9.00		9.00	R
COHYD2.5	Reinspection fee for commercial hydraulic inspections	per inspection	193.00		193.00	R
COHYD2.6	Inspecting sub-meters for compliance (for sub-meter installations prior to 2008) - up to 10 sub-meters	per inspection	224.00		224.00	R
COHYD2.7	Inspecting sub-meters for compliance (for sub-meter installations prior to 2008) - greater than 10 sub-meters	per inspection	224.00		224.00 Plus \$14.00 per extra sub-meter	R
COHYD2.8	On site treatment system registration (Commercial Only)	per registration	274.00		274.00	R
COHYD2.9	Temporary Amenities Building	per structure	103.00		103.00	R
COHYD3.0	Site Visit/Consultation Fee	per hour	230.00		230.00	R
	<b>Compliance Permit - Scrutiny</b> <i>Industrial, duplexes and additional dwellings on a lot, are assessed as commercial applications</i>					
COHYD1.0	Scrutiny of plans - base fee	per application	272.00		272.00	R
COHYD1.1	Scrutiny per fixture or capped	per fixture	55.00		55.00	R
COHYD1.2	Re-assessment of amended plans	per hour	101.00		101.00	R
<b>TEMPORARY HOME OCCUPATION</b>						
DC4.0	Temporary Home Occupation Assessment	per application	428.00		428.00	R
<b>DEVELOPMENT CONTROL</b>						
DC1.0	Administration fee for works associated with remedial notices and/or court orders	per contractor Invoice	233.90		233.90 or 15% of cost of works, whichever is the greater	O
DC1.1	Erosion and sediment control advice audit (house building sites)	per audit	421.15		421.15	O
DC1.2	Copy of advertising device approval (includes plans and approval letter)	per application or redraw	73.55		73.55	O
	<b>Advertising Signage</b> <i>(Some signs such as garage sale signs and standard Real Estate signs are exempt signage not requiring an application providing they meet the exempt or self-assessable criteria in the Local Law)</i>					
DC2.0	Application for signage: advertising sign under Local Law No. 1 (Administration) 2015 - except advanced technology sign	per sign	573.70		573.70	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
DC2.1	Application for signage: standard signage package - 2nd & subsequent sign	per 2nd and subsequent signs in same application	238.80		238.80	R
DC2.11	Application for signage: advertising sign that includes permanent advanced technology sign	per sign	1,146.35		1,146.35 per sign plus \$238.25 per additional advanced technology sign	R
DC2.12	Pre-lodgement Meeting	per meeting	297.00		297.00 to be consistent with CPA Prelodgement	R
DC2.13	Amending conditions of approval under Section 16 (2)(b) Local Law No. 1 (Administration) 2015	per application or redraw			POA	O
<b>Annual Licence Fee for permanent signs</b>						
DC2.6	All Signs	per sign	324.60		324.60	R
DC2.7	Late payment fee - applies where an invoice for a sign license is not paid within 2 months of the due date	per sign	201.70		201.70	R
DC2.8	Application for a transfer of a sign license	per sign	48.05		48.05	R
<b>Applications under Subordinate Local Law 1.19 (Placement of Shipping Containers, Railway Carriages &amp; Other Objects on Land) 2018</b>						
DC3.0	Permanent (as defined by the Local Law) shipping container, railway carriage or other object	per application	642.65		642.65	R
DC3.1	Temporary shipping container (as defined by the Local Law)	per application	418.00		418.00	R
<b>Impounded Signs Release Fee</b>						
DC3.0	Less than 2 metres high (Admin Fee)	per sign	164.05		164.05	R
DC3.1	Over 2 metres high	per sign plus plant hire and/or contractor cost	302.00		302.00	R
<b>Temporary advanced technology sign (e.g. LED, Digital, Television display)</b>						
<i>High impact 4m<sup>2</sup> and over</i>						
DC2.4	Single display period up to 7 days	per sign	819.30		819.30	R
DC2.5	Multiple display period	per sign	1,146.35		1,146.35	R
<b>Temporary advanced technology sign (e.g. LED, Digital, Television display)</b>						
<i>Low impact less than 4m<sup>2</sup></i>						
DC2.2	Single display period up to 7 days	per sign	466.05		466.05	R
DC2.3	Multiple display period	per sign	748.20		748.20	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
<b>HEALTH &amp; ENVIRONMENT</b>						
	<b>Additional Inspection Fee</b>					
HE3.1	Additional inspection of a food business, environmentally relevant activity, health related local law, personal appearance service (non higher risk, higher risk and remedial notice inspections included)	per application	180.00		180.00	R
	<b>Amendment Fee</b>					
HE1.4	Application for a major amendment of a food business licence, personal appearance service licence or environmental authority	per application	526.00		526.00	R
	<b>Environmental Health Search</b>					
HE1.5	Environmental health search of licensed or proposed licensed business	per request	547.27	54.73	602.00	C
	<b>Late and Restoration Fee</b>					
HE1.2	Where a payment for a renewal of a food business licence, personal appearance service licence or environmentally relevant activity has not been received by the date of expiry of the licence; or environmental authority, a fee is payable	per application	199.00		199.00	R
	<b>Pro-rata Fees</b>					
HE1.1	Where a fee is applicable for the application or the renewal of a licence, environmental activity or health related local law, that amount may be calculated at a pro-rata rate	per request			Pro rata rate of the applicable fee	O
	<b>Transfer Fee</b>					
HE1.3	Application for a transfer of a licence for a food business, environmental authority, environmentally relevant activity, or personal appearance service	per application + prorata fee	370.00		370.00	R
	<b>Application fee for the assessment of a new food business's premises design to ensure compliance with the Food Act 2006</b>					
HE7.0	Application for approval of a food business	per application	645.00		645.00	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
	<b>Application for Renewal of Food Business Licence</b>					
HE7.1	HIGH RISK food business - high risk businesses include, (but are not limited to): Catering companies; Childcare centres preparing more than just low risk foods; Nursing homes; Hospitals; Supermarkets; Organisations delivering meals	per application	766.00		766.00	R
HE7.2	MEDIUM RISK food business - medium risk businesses include, (but are not limited to): Bakeries; Café's; Delicatessen's; Take Away establishments; Restaurants; School Canteens; Food Manufacturers; Home-based business; Cannery; Mobile Food Vehicle; Motel / Hotel; Seafood (including raw and cooked) retailer	per application	690.00		690.00	R
HE7.3	LOW RISK food business - low risk businesses include, (but are not limited to): Childcare centres where low risk food is supplied by parents and served by staff; Bed and Breakfast; Dry Bakery; Fruit Stall (with preparation)	per application	576.00		576.00	R
	<b>Environmental Protection Act 1994 - Environmentally Relevant Activities</b>					
HE2.1	Application for environmental authority for 1 or more environmentally relevant activities under chapter 5 of the <i>Environmental Protection Act 1994</i> (s125(i)(e))	per application			As per Schedule 15 of the <i>Environmental Protection Regulation 2019</i>	R
HE2.2	Annual environmental authority fee under the <i>Environmental Protection Regulation 2019</i> Note: this fee includes multiple activities operating under an amalgamated environmental authority	annual fee	791.00		791.00	R
HE2.3	Application to change environmentally relevant activity anniversary day under section 316L of the <i>Environmental Protection Act 1994</i>	per application + prorata fee			As per Section 176 of the <i>Environmental Protection Regulation 2019</i>	R
HE2.4	Amalgamation application under section 246(e) of the <i>Environmental Protection Act 1994</i>	per application			As per Schedule 15 of the <i>Environmental Protection Regulation 2019</i>	R
HE2.5	Application / annual return of a transitional environmental program under section 334 of the <i>Environmental Protection Act 1994</i>	annual fee	1,866.00		1,866.00	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
	<b>Food Businesses covered by the Food Act 2006</b>					
HE6.4	Compliance audit and non conformance audit of a food safety program	per audit	421.00		421.00	R
HE6.5	Application to amend or accredit a food safety program	per application	237.00		237.00	R
HE6.6	Notice of written advice for a food safety program	per assessment	839.09	83.91	923.00	C
	<b>Health Related Local Laws</b>					
HE5.0	Application for assessment of an accommodation park (Subordinate Local Law 1.8), public swimming pool (Subordinate Local Law 1.10), or temporary entertainment event (market) (Subordinate Local Law 1.12)	per application + prorata fee	860.00		860.00	R
HE5.1	Initial certificate of approval or renewal of an approval for an accommodation park (subordinate Local Law 1.8)	per application	957.00		957.00	R
HE5.2	Initial certificate of approval or renewal of an approval for a public swimming pool (subordinate Local Law 1.10)	per application	576.00		576.00	R
HE5.3	Initial certificate of approval or renewal of an approval for a temporary entertainment event (market) (subordinate Local Law 1.12)	per application	595.00		595.00	R
	<b>Public Health (Infection Control for Personal Appearance Services) Act 2003</b>					
HE4.0	Application for approval of a higher risk personal appearance service	per application + prorata fee	754.00		754.00	R
HE4.1	Application for renewal of an existing licence for a higher risk personal appearance service	per application	446.00		446.00	R
	<b>Residential Services Accreditation Act 2002</b>					
HE4.2	Application for notice of compliance with prescribed building requirements	per application	1,232.00		1,232.00	R
	<b>Temporary Entertainment Event</b>					
	<i>Application for approval for a temporary entertainment event:</i>					
HE6.0	Minor event with an expected capacity of fewer than 3000 people per day	per application	1,131.00		1,131.00	R
HE6.1	Major event with an expected capacity equal to or greater than 3000 people per day	per application	2,107.00		2,107.00	R
	<b>Temporary Food Business</b>					
	<i>Application for the approval and licence of a business:</i>					
HE7.5	Limited operation (less than 12 days per financial year)	per application	200.00		200.00	R
HE7.6	Regular operation (greater than or equal to 12 days per financial year; expires 30 June each year)	per application	576.00		576.00	R

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
<b>ANIMAL MANAGEMENT</b>						
AM1.0	Fines and penalties	per animal			POA	R
	<b>Boarding Fee</b>					
AM1.32	Dog / puppy	per day	16.70		16.70	R
AM1.33	Cat / kitten	per day	11.10		11.10	R
AM1.35	Surrender fee - dog / cat/ litter	per animal	84.65		84.65	R
	<b>Cat Registration</b>					
	<i>Note: The following concessions will apply for cat registrations: 50% discount applies for pensioners receiving the full pensioner benefit; 50% discount applies for holders of current membership of Feline Control Council of Queensland, Queensland Independent Cat Council, Queensland Feline Association, Australian National Cats Incorporated, Council of Federated Cat Clubs of Queensland and Australian National Cats Inc - Financial Members Only</i>					
AM1.14	Each male / female cat 3-6mths	per cat	49.40		49.40	R
AM1.15	Each male / female cat 3-6mths - microchipped	per cat	37.00		37.00	R
AM1.16	Desexed cat	per cat	68.00		68.00	R
AM1.17	Desexed cat - microchipped	per cat	37.00		37.00	R
AM1.18	Entire male / female cat over 6mths	per cat	112.50		112.50	R
AM1.19	Entire male / female cat over 6mths - microchipped	per cat	82.10		82.10	R
	<b>Dog / Cat Impounding Release Fees (includes Kittens &amp; Puppies)</b>					
AM1.26	1st release registered	per animal	81.10		81.10	R
AM1.27	1st release unregistered	per animal	223.60		223.60	R
AM1.28	2nd release registered	per animal	229.15		229.15	R
AM1.29	2nd release unregistered	per animal	354.85		354.85	R
AM1.30	3rd release and subsequent releases (registered or unregistered)	per animal	354.85		354.85	R
	<b>Dog Registration</b>					
	<i>Note: The following concessions will apply for dog registrations (excludes Regulated Dogs): 50% discount applies for pensioners receiving the full pension benefit. 50% discount applies for holders of current membership for Dogs Queensland. 50% discount applies for current members of the Greyhound Racing Board.</i>					
AM1.1	Each male / female dog 3-6mths	per dog	70.10		70.10	R
AM1.2	Each male / female dog 3-6mths - microchipped	per dog	57.70		57.70	R
AM1.3	Desexed dog	per dog	88.40		88.40	R
AM1.4	Desexed dog - microchipped	per dog	57.70		57.70	R
AM1.5	Entire male / female dog over 6mths	per dog	158.00		158.00	R
AM1.6	Entire male / female dog over 6mths - microchipped	per dog	126.90		126.90	R
AM1.7	Guide dogs as defined in the Guide, Hearing and Assistance Dog Act 2009	per dog			No Charge	O
AM1.8	Assistance dogs / cats	per dog			No Charge	O

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
<b>Kennel / Cattery Licences</b>						
AM1.21	Kennel / cattery licence (Initial inspection)	per inspection	351.80		351.80	R
AM1.22	Kennel / cattery licence (bi-annual) (Renewal)	per inspection	216.45		216.45	R
AM1.23	Animal registration-each entire dog/cat kept for breeding purposes	per dog/cat			No charge	R
AM1.24	Pet shop (Initial Inspection)	per inspection	351.80		351.80	R
AM1.25	Pet shop (Renewal)	per inspection	216.45		216.45	R
<b>Microchipping</b>						
AM1.36	Microchipping fee per dog / cat	per animal	41.25		41.25	O
<b>Other Fees</b>						
AM1.37	Release of livestock - cow, horse or similar sized animal	per head	198.95		198.95	R
AM1.38	Release of livestock - goat, sheep or similar sized animal	per head	81.10		81.10	R
AM1.39	Boarding fee for livestock	per head	23.75		23.75	R
AM1.40	Plant / float hire	per hire			at cost	R
AM1.41	Plant / float transportation	per km	13.00		13.00	R
AM1.42	All veterinary costs	at cost			at cost	R
AM1.43	Vet transportation / administration costs	per visit	117.65		117.65	R
AM1.44	Barge fees for North Stradbroke Island and the Southern Moreton Bay Islands	per head			at cost	R
AM1.45	Release of poultry and other birds	per bird	16.70		16.70	R
AM1.46	Surrender of poultry and other birds	per bird	16.70		16.70	R
AM1.47	Surrender of livestock - cow, horse or similar sized animal	per head	367.65		367.65	R
AM1.48	Surrender of livestock - goat, sheep or similar sized animal	per head	84.60		84.60	R
AM1.49	Animal rehoming	per animal			POA	R
AM1.50	Rehoming retail	per item			POA	R
AM1.51	6 Months Free Registration (All animals adopted from RCC Animal Shelter and all dogs who have completed RCC Koala / Dog Behaviour Change Program)	per head			POA	R
<b>Permits</b>						
AM1.20	Third dog / cat permit	per application	217.20		217.20	R
<b>Regulated Dog</b>						
AM1.9	Regulated dog - annual registration (entire)	per dog	397.40		397.40	R
AM1.10	Regulated dog - annual registration (desexed)	per dog	327.95		327.95	R
AM1.13	Regulated dog - sign	per dog	8.55		8.55	R
<b>LOCAL LAWS</b>						
<b>Abandoned Vehicle Release Fees</b>						
LL1.3	Administration fee	per release	238.70		238.70	R
LL1.4	Towing fee	at cost			At Cost	C
LL1.5	Barge transfer fees	at cost			At Cost	C
LL1.6	Storage fee	at cost			At Cost	C
LL1.7	REVS check fee	at cost			At Cost	C
LL1.8	Impounded goods release fee	per item(s)	95.50		95.50	O
<b>Overgrown Property Fees</b>						
LL1.9	Enter and clear fees	per property plus contractor cost	235.05		235.05	O

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
	<b>Regulated Parking Fees</b>					
LL1.0	Fines and penalties	each			POA	R
LL1.1	Vehicle registration search fee	at cost			At Cost	C
LL1.2	SPERS (Registration Fee)	fees set by SPER (external agency)			Fee set by SPER	C
<b>REDLANDS INDIGISCAPES CENTRE</b>						
	<b>Cleaning Fees</b>					
EERIC6.1	Cancellation Fees	per job request	99.27	9.93	109.20	C
EERIC6.2	Venue Cleaning (Mon-Fri)	first 2 hours (min 2 hours)	168.77	16.88	185.65	C
EERIC6.3	Venue Cleaning (Mon-Fri)	per hour (after first 2 hours)	59.55	5.95	65.50	C
EERIC6.4	Venue Cleaning (Weekends & Public Holidays)	first 2 hours (min 2 hours)	233.27	23.33	256.60	C
EERIC 6.5	Venue Cleaning (Weekends & Public Holidays)	per hour (after first 2 hours)	84.36	8.44	92.80	C
	<b>Equipment hire</b>					
EERIC2.0	TV and video	per booking				C
EERIC2.1	PA system	per booking	23.32	2.33	25.65	C
EERIC2.3	Data projector and laptop	per booking				C
EERIC2.4	Set up and break down	per booking				C
EERIC2.5	Storage	monthly per shelf				C
EERIC2.6	Electronic whiteboard	per booking				C
	<b>Facility Hire</b>					
EERIC1.0	Hourly rate	per hour	109.09	10.91	120.00	C
EERIC1.2	Theatre Hire (as conference)	half day (4 hours)				C
EERIC1.3	Theatre Hire (as conference)	full day (8 hours)				C
EERIC1.4	Theatrette with AV	half day (4 hours)	400.00	40.00	440.00	C
EERIC1.5	Theatrette with AV	full day (8 hours)	650.00	65.00	715.00	C
EERIC1.6	Conference Catering	per booking			POA	C
	<b>Native Gardens - Weddings/Formal Private Functions</b>					
EERIC3.0	Small events (0-50 people) = per hour + bond	per hour	45.45	4.55	50.00	C
EERIC3.1	Medium event (51 - 100 people) = per hour + bond	per hour	81.82	8.18	90.00	C
EERIC3.2	Large events (101-150 people) = per hour + bond	per hour	118.18	11.82	130.00	C
EERIC3.3	Vacation workshops for children	per head			POA	C
	<b>Other Fees</b>					
EERIC7.1	Linen Hire	per item			at cost + 10%	C
EERIC7.2	Tourism Tour Groups	per person	31.82	3.18	35.00	C
EERIC7.3	Garden Tours (minimum 5+ persons)	per person	13.64	1.36	15.00	C
EERIC7.4	School Tours (outside of RCC - coming to IndigiScapes)	per person	7.27	0.73	8.00	C
EERIC7.5	School Tours (Redlands school coming to IndigiScapes)	per person	4.73	0.47	5.20	C
EERIC7.6	School Incursion (Education officer attending schools in RCC)	per person	7.27	0.73	8.00	C
EERIC7.7	Stallholder Fees	per event	44.64	4.46	49.10	C
EERIC7.8	Workshops (general and vacation)	per person per workshop			POA	C
EERIC7.9	Water Station Hire	per day			POA	C
EERIC7.10	Corporate Plantings	per event			POA	C

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
	<b>Security Bond</b>					
EERIC4.0	Centre Manager has discretion to not apply the security bond when events and or functions are held Monday to Friday between the hours of 8.30am to 4.30pm or to low risk community organisations and regular users A \$250.00 security bond applies for all hires and is refundable if facilities and native gardens are left undamaged	per event	273.00		273.00	B
	<b>Staff Costs</b> (Labour charge penalty rates apply for overtime, Sundays & Public Holidays)					
EERIC5.1	Front of House/Functions Coordinator	per hour (min 3 hours)	48.64	4.86	53.50	C
EERIC5.2	Casual Service Attendant	per hour (min 3 hours)	30.41	3.04	33.45	C
EERIC5.3	Evening/weekends (penalty rates apply for overtime, Sundays & Public Holidays)	add % loading to staff costs				C
EERIC5.4	Security Staff (Mon - Fri)	per m <sup>2</sup>	59.55	5.95	65.50	C
EERIC5.5	Security Staff (Weekends & Public Holidays)	per m <sup>2</sup>	84.36	8.44	92.80	C
<b>ROADS &amp; DRAINAGE</b>						
	<b>Application for Structure on Road Reserve</b>					
ASRR1.0	Includes but is not limited to: Shipping Containers, Rubbish, Skips	per 7 days	210.10		210.10	R
ASRR1.1	Includes but is not limited to: Shipping Containers, Rubbish, Skips	per 30 days	682.90		682.90	R
	<b>Bitumen Invert Driveway Crossover (Installed by Council)</b>					
BIDC1.0	Bitumen Invert Driveway Crossover, minimum width 4.0m (Installed by Council)	per driveway	1,104.14	110.41	1,214.55	C
BIDC1.1	Extension to maximum of 6.0m per 0.5m length	per driveway	102.73	10.27	113.00	C
	<b>DOMESTIC DRIVEWAY CROSSOVER</b>					
DDC1.0	Application & Inspection fee	per driveway	318.18	31.82	350.00	C
	<b>Glare Complaints</b>					
IFGC1.0	Investigation Fee for Glare Complaint	per investigation	72.18	7.22	79.40	C
	<b>NSI Fisherman Quarry</b>					
ROC1.0	Rock from NSI Fisherman Quarry by request	per m <sup>3</sup>	14.23	1.42	15.65	C
	<b>Options as per Energex recommendation</b>					
OER1.0	Supply and fit standard internal baffle to Sylvania B2223 and B2224 series	per investigation			50% of Current Energex Cost	C
OER1.1	Install Internal Shield (Glare Foil)	per investigation			50% of Current Energex Cost	C
OER1.2	Supply and fit adhesive shield to Sylvania Minor (Urban) or Major (Roadster) luminaire	per installation			50% of Current Energex Cost	C

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
OER1.3	Supply and fit a unique shield to a standard or aeroscreen unit	per installation			50% of Current Energex Cost	C
OER1.4	Change Light Fitting - Major Road	per installation			50% of Current Energex Cost	C
OER1.5	Change Light Fitting - Minor Road	per installation			50% of Current Energex Cost	C
<b>Traffic Control Permits</b>						
TCP1.0	Application fee for Traffic Control Permit	per permit	283.59	28.36	311.95	C
TCP1.1	Extension to Traffic Control Permits	per request	70.41	7.04	77.45	C
<b>PARKS &amp; RESERVES</b>						
<b>COMMERCIAL BASED ACTIVITIES</b>						
CFBAC1.0	Commercial Use Permit - Food and Beverage Retailing	Annual Permit per site			POA	C
CFBAC2.0	Commercial Use Permit - Fitness and Sports Facilitators	Annual Permit per site			POA	C
CFBAC3.0	Commercial Use Permit - Recreation and Entertainment	Annual Permit per site			POA	C
CFBAC4.0	Commercial Use Permit - Tourism Based Activities	Annual Permit per site			POA	C
<b>EVENTS</b>						
PKSE1.1	Wedding Receptions (liquor licence may be required)	per day	397.27	39.73	437.00	C
PKSE1.0	Public Events in Parks (incl. but not limited to, Fairs / Concerts / Promotions / Shows / Sporting Events / Markets / Fund Raisers / Community Events)	per day	190.00	19.00	209.00	C
PKSE1.2	Wedding Ceremony / Naming Ceremony / Memorial Services / Private Functions	per hour	38.18	3.82	42.00	C
<b>PERMITS</b>						
PKSE1.3	Permit application fee	per item	47.27	4.73	52.00	C
<b>SERVICE &amp; ANCILLARY FEES (no discounts apply)</b>						
PKSOT1.0	Tribute Park Seat Mainland Charge	per seat	2,730.05	273.00	3,003.05	C
PKSOT1.0	Tribute Park Seat Island Charge	per seat	3,276.09	327.61	3,603.70	C
PKSOT1.3	Electricity Charges - for sportsfield use	per hour	6.36	0.64	7.00	C
PKSOT2.0	Conduct a survey to remove a tree	per search	454.55	45.45	500.00	C
PKSOT1.1	Tribute Plaque Charge	per plaque	172.27	17.23	189.50	C
PKSOT1.4	Key Deposit	per key	54.55	5.45	60.00	C
PKSOT1.2	Tribute Tree Charge	per tree	218.41	21.84	240.25	C
PKSOT1.5	Security Fee - appropriate amount to cover anticipated risk of damage of parks / reserves, at the discretion of the Service Manager City Sport and Venues	per unit			POA	C
PKSOT1.6	Booking Cancellation Fee	per unit	10.91	1.09	12.00	C
PKSOT1.7	Mowing - out of schedule, special site mowing	per unit	180.45	18.05	198.50	C

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
	<b>Tennis Courts</b>					
PKSOT1.4	Tennis Court - Day Use	per hour	10.91	1.09	12.00	C
PKSOT1.5	Tennis Court Hire - Night Use (Includes Lighting Costs)	per hour	16.82	1.68	18.50	C
<b>POOL FEES</b>						
	<b>Bay Islands Aquatic Centre</b>					
RIPOL1.0	General admission - Adult	each	3.45	0.35	3.80	C
RIPOL1.2	Family pass (2 Adults & 2 Children)	each	10.91	1.09	12.00	C
RIPOL1.3	10 visit entry pass - Adult	each	31.82	3.18	35.00	C
RIPOL1.5	Lane hire (learn to swim/fitness activities)	per hour	18.18	1.82	20.00	C
RIPOL1.6	General admission - Child (Aged 3 to 16)	each	2.91	0.29	3.20	C
RIPOL1.7	General admission - Seniors/Pensioner (Seniors/Pensioner card required)	each	2.73	0.27	3.00	C
RIPOL1.8	General admission - Children Under 3	each				C
RIPOL1.9	10 visit entry pass - Child (Aged 3 to 16)	each	24.55	2.45	27.00	C
RIPOL2.0	10 visit entry pass - Seniors/Pensioner (Seniors/Pensioner card required)	each	21.82	2.18	24.00	C
RIPOL2.1	Season Pass - Adult	each	172.73	17.27	190.00	C
RIPOL2.2	Season Pass - Child	each	145.45	14.55	160.00	C
RIPOL2.3	Season Pass - Seniors/Pensioner	each	136.36	13.64	150.00	C
RIPOL2.4	Season Pass - Family (2 Adults & 2 Children)	each	490.91	49.09	540.00	C
<b>MAJOR VENUES - REDLAND SHOWGROUNDS</b>						
	<b>Redland Showgrounds Event Use</b>					
CSE1.0	Albert Morris Main Pavilion	per day	610.91	61.09	672.00	C
CSE1.1	Albert Morris Food Stalls	each per day	40.00	4.00	44.00	C
CSE1.2	Edgar Harley Main Pavilion	per day	506.36	50.64	557.00	C
CSR1.2	Joe Howell Main Pavilion	per hour	21.82	2.18	24.00	C
CSE1.3	Joe Howell Main Pavilion	per day	406.36	40.64	447.00	C
CSE1.4	Field - Multi Purpose Field	per day	307.73	30.77	338.50	C
CSE1.5	Field - Western Side	per day	307.73	30.77	338.50	C
CSE1.6	Plaza - (INCLUDES 5 Food booths)	per day	307.73	30.77	338.50	C
CSE1.7	Touch Fields - 8 Fields plus overflow area	per space per day	307.73	30.77	338.50	C
	<b>Redland Showgrounds Regular Use</b>					
CSR1.0	Albert Morris Main Pavilion	per hour	40.91	4.09	45.00	C
CSR1.1	Edgar Harley Main Pavilion	per hour	31.36	3.14	34.50	C
CSR1.3	Plaza	per hour	21.82	2.18	24.00	C
	<b>Service &amp; Ancillary Fees - Redland Showgrounds (no discounts apply)</b>					
SGPLA1.0	Storage Bay Rental - per bay	per year	450.91	45.09	496.00	C
SGPLA1.2	Venue Cleaning (Mon to Fri) - minimum 2 hours	first 2 hours	135.91	13.59	149.50	C
SGPLA1.3	Venue Cleaning (Mon to Fri) - hourly after first 2 hours	per hour after first two	34.55	3.45	38.00	C
SGPLA1.4	Venue Cleaning (Weekends and Pub Hols) - minimum 2 hours	first 2 hours	177.73	17.77	195.50	C
SGPLA1.5	Venue Cleaning (Sat) - hourly after first 2 hours	per hour after first two	48.18	4.82	53.00	C
SGPLA1.12	Venue Cleaning (Sun) - hourly after first 2 hours	per hour after first two	59.55	5.95	65.50	C
SGPLA1.13	Venue Cleaning (Public Holiday) - hourly after first 2 hours	per hour after first two	78.18	7.82	86.00	C
SGPLA1.6	Waste services refer to Waste Management	per unit			POA	C
SGPLA1.1	Key Deposit	per key	57.27	5.73	63.00	C
SGPLA1.7	Mowing - Out of schedule special site mowing	per unit	180.45	18.05	198.50	C
SGPLA1.8	Booking cancellation fee	per unit	10.91	1.09	12.00	C

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
SGPLA1.10	Security Fee - Appropriate amount to cover anticipated risk of damage to Redland Showgrounds, at the discretion of the Service Manager City Sport and Venues	per event			POA	C
SGPLA1.11	Electricity Usage - Recoupment of actual electricity usage incurred during hire	per kilowatt/per hour			POA	C
<b>COMMUNITY HALLS</b>						
<b>Service &amp; Ancillary Fees - Both Islands and Mainland (no discounts apply)</b>						
ALHAL1.6	Venue Cleaning (Mon - Fri) minimum 2 hours	first 2 hours	135.45	13.55	149.00	C
ALHAL1.7	Venue Cleaning (Mon - Fri) - hourly after first 2 hours - Mainland	per hour (after first 2 hours)	34.55	3.45	38.00	C
ALHAL1.10	Venue Cleaning (Mon to Fri) - hourly after first 2 hours - Islands	per hour (after first 2 hours)	37.73	3.77	41.50	C
ALHAL1.8	Venue Cleaning (Weekends & Public Holidays) minimum 2 hours	first 2 hours	177.73	17.77	195.50	C
ALHAL1.9	Venue Cleaning (Sat) - hourly after first 2 hours - Mainland	per hour (after first 2 hours)	48.18	4.82	53.00	C
ALHAL1.11	Venue Cleaning (Sat) - hourly after first 2 hours - Islands	per hour (after first 2 hours)	65.91	6.59	72.50	C
ALHAL1.12	Venue Cleaning (Sun) - hourly after first 2 hours - Mainland	per hour (after first 2 hours)	59.55	5.95	65.50	C
ALHAL1.13	Venue Cleaning (Sun) - hourly after first 2 hours - Islands	per hour (after first 2 hours)	87.73	8.77	96.50	C
ALHAL1.14	Venue Cleaning (Public Holiday) - hourly after first 2 hours - Mainland	first 2 hours	78.18	7.82	86.00	C
ALHAL1.15	Venue Cleaning (Public Holiday) - hourly after first 2 hours - Islands	per hour (after first 2 hours)	99.09	9.91	109.00	C
ALHAL1.2	Waste Services - Refer to Waste Management Fees	item			POA	C
ALHAL1.3	Mowing - Event Use - Out of schedule special site mowing	per unit	180.45	18.05	198.50	C
ALHAL1.4	Key Deposit	per key	57.27	5.73	63.00	C
ALHAL1.5	Security Fee - Halls, Activity & Meeting Rooms - up to \$2000 at the discretion of the Service Manager	per unit			POA	C
ALHAL1.1	Booking Cancellation Fee	per unit	10.91	1.09	12.00	C
<b>COMMUNITY HALLS - Mainland</b>						
MHAL1.0	Mainland Halls - Off Peak - Hourly Use (Mon-Sun 6am to 4pm)	per hour	20.91	2.09	23.00	C
MHAL1.1	Mainland Halls - Peak - Hourly Use (Mon-Sun 4pm to midnight)	per hour	41.82	4.18	46.00	C
MHAL2.0	Capalaba Place - Off Peak - Hourly Use (Mon-Sun 6am to 4pm)	per hour	29.55	2.95	32.50	C
MHAL2.1	Capalaba Place - Peak - Hourly Use (Mon-Sun 4pm to midnight)	per hour	64.55	6.45	71.00	C
MHAL4.0	Birkdale School of Arts - Downstairs Activity Room only - Off Peak - Hourly Use (Mon-Sun 6am to 4pm)	per hour	10.00	1.00	11.00	C
MHAL4.1	Birkdale School of Arts - Downstairs Activity Room only - Peak - Hourly Use (Mon-Sun 4pm to midnight)	per hour	20.91	2.09	23.00	C

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
<b>COMMUNITY HALLS - Islands</b>						
	<b>Note:</b> <i>Licence to occupy agreements with resident sporting clubs excluded from Hub fees</i>					
CHI1.0	Coochiemudlo (Upstairs Hall), Macleay & Russell Isl - Main Hall - Off Peak - Hourly Use (Mon-Sun 6am to 4pm)	per hour	15.00	1.50	16.50	C
CHI1.1	Coochiemudlo (Upstairs Hall), Macleay & Russell Isl - Main Hall - Peak - Hourly Use (Mon-Sun 4pm to midnight)	per hour	26.36	2.64	29.00	C
CHI1.4	Coochie Downstairs Activity Space - Off Peak - Hourly Use (Mon-Sun 6am to 4pm)	per hour	8.18	0.82	9.00	C
CHI1.5	Coochie Downstairs Activity Space - Peak - Hourly Use (Mon-Sun 4pm to midnight)	per hour	15.00	1.50	16.50	C
CHI2.0	Lamb Isl - Main Hall - Off Peak - Hourly Use (Mon-Sun 6am to 4pm)	per hour	9.09	0.91	10.00	C
CHI2.1	Lamb Isl - Main Hall - Peak - Hourly Use (Mon-Sun 4pm to midnight)	per hour	9.09	0.91	10.00	C
CHI3.0	Amity & Dunwich - Main Hall - Off Peak - Hourly Use (Mon-Sun 6am to 4pm)	per hour	14.09	1.41	15.50	C
CHI3.1	Amity & Dunwich - Main Hall - Peak - Hourly Use (Mon-Sun 4pm to midnight)	per hour	26.36	2.64	29.00	C
CHI4.0	Pt Lookout - Main Hall - Off Peak - Hourly Use (Mon-Sun 6am to 4pm)	per hour	21.82	2.18	24.00	C
CHI4.1	Pt Lookout - Main Hall - Peak - Hourly Use (Mon-Sun 4pm to midnight)	per hour	41.82	4.18	46.00	C
CHI5.0	Russell Isl Sport & Resilience Hub - Off Peak - Hourly Use (Mon-Sun 6am to 4pm)	per hour	15.00	1.50	16.50	C
CHI5.1	Russell Isl Sport & Resilience Hub - Peak - Hourly Use (Mon-Sun 4pm to midnight)	per hour	25.45	2.55	28.00	C
<b>CLUB LEASING</b>						
CLUBL1.0	Category A (no liquor licence)	per annum	1.00	0.10	1.10	C
CLUBL1.1	Category B (restricted liquor licence)	per annum	1.00	0.10	1.10	C
CLUBL1.2	Category C (full liquor licence)	per annum	727.27	72.73	800.00	C
CLUBL1.3	Category D (30 or less gaming machines)	per annum	1,341.41	134.14	1,475.55	C
CLUBL1.4	Category E (more than 30 gaming machines)	per annum	6,709.68	670.97	7,380.65	C
<b>CEMETERIES - Cleveland / Dunwich</b>						
<b>Allotments - Cremation</b>						
INRO1.2.1	Cremation Allotment - Memorial Rock (Prices from) - Cleveland	per rock position	1,418.18	141.82	1,560.00	C
INRO1.2.2	Cremation Allotment - Memorial Rock (Prices from) - Dunwich	per rock position	1,418.18	141.82	1,560.00	C
CWNI1.1.1	Cremation Allotment - Niche Wall (Prices from) - Cleveland	per niche	954.55	95.45	1,050.00	C
CWNI1.1.2	Cremation Allotment - Niche Wall (Prices from) - Dunwich	per niche	954.55	95.45	1,050.00	C

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
<b>Allotments - Monument / Lawn</b>						
CLD1.0.1	Allotment - Lawn Grave (Prices from) - Cleveland	per site	3,000.00	300.00	3,300.00	C
CLD1.0.2	Allotment - Lawn Grave (Prices from) - Dunwich	per site	3,000.00	300.00	3,300.00	C
CLD1.2.1	Allotment - Monument / Vault (Prices from) - Cleveland	per site	3,300.00	330.00	3,630.00	C
CLD1.2.2	Allotment - Monument / Vault (Prices from) - Dunwich	per site	3,300.00	330.00	3,630.00	C
<b>Interments - Cremation</b>						
SMLP1.23.2	Interment - Cremation Ashes - Memorial Rock, inc complimentary plaque (Prices from) - Cleveland	per interment	1,181.82	118.18	1,300.00	C
SMLP1.23.3	Interment - Cremation Ashes - Memorial Rock, inc complimentary plaque (Prices from) - Dunwich	per interment	1,181.82	118.18	1,300.00	C
SMLP1.24.2	Interment - Cremation Ashes - Niche (Prices from) - Cleveland	per interment	863.64	86.36	950.00	C
SMLP1.24.3	Interment - Cremation Ashes - Niche (Prices from) - Dunwich	per interment	863.64	86.36	950.00	C
SMLP1.36.2	Interment of Cremation Ashes in Lawn Grave or Monumental Grave/Vault - Cleveland	per interment	470.91	47.09	518.00	C
SMLP1.36.3	Interment of Cremation Ashes in Lawn Grave or Monumental Grave/Vault - Dunwich	per interment	470.91	47.09	518.00	C
<b>Interments - Monument / Lawn</b>						
SMLP1.15.2	Interment - Triple Depth (additional cost) - Cleveland	per site	409.09	40.91	450.00	C
SMLP1.15.3	Interment - Triple Depth (additional cost) - Dunwich	per site	409.09	40.91	450.00	C
SMLP1.20.2	Interment - Lawn Grave (Prices from) - Cleveland	per interment	3,772.73	377.27	4,150.00	C
SMLP1.20.3	Interment - Lawn Grave (Prices from) - Dunwich	per interment	3,772.73	377.27	4,150.00	C
SMLP1.21.2	Interment - Monumental Grave - Cleveland	per interment	3,181.82	318.18	3,500.00	C
SMLP1.21.3	Interment - Monumental Grave - Dunwich	per interment	3,181.82	318.18	3,500.00	C
<b>Permits / Applications</b>						
<i>Permit Fees</i>						
SMLP1.40.2	Permit Application to Install Headstone, Permanent Fixture/Statue or other Permanent Monument (Monument Section) - Cleveland	per application	272.73	27.27	300.00	C
SMLP1.40.3	Permit Application to Install Headstone, Permanent Fixture/Statue or other Permanent Monument (Monument Section) - Dunwich	per application	272.73	27.27	300.00	C
SMLP1.42.2	Permit Application to Install Headstone / Plaque (Lawn Grave Section) - Cleveland	per application	136.36	13.64	150.00	C
SMLP1.42.3	Permit Application to Install Headstone / Plaque (Lawn Grave Section) - Dunwich	per application	136.36	13.64	150.00	C
SMLP1.44.2	Permit Application to Renovate/Repair Monument or Headstone - Cleveland	per application	136.36	13.64	150.00	C
SMLP1.44.3	Permit Application to Renovate/Repair Monument or Headstone - Dunwich	per application	136.36	13.64	150.00	C
SMLP1.45.2	Permit Application for Office of Australian War Graves Monument - Cleveland	per application			POA	C
SMLP1.45.3	Permit Application for Office of Australian War Graves Monument - Dunwich	per application			POA	C
<b>Service &amp; Ancillary Fees</b>						
SMLP1.13.2	Exhumation Fee - Cleveland	per exhumation			POA	C
SMLP1.13.3	Exhumation Fee - Dunwich	per exhumation			POA	C

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
<b>CEMETERIES (ALL) Ancillary and Service Fees</b>						
<b>Memorial Associated Fees</b>						
<i>Plaques, Plaque Enhancements</i>						
SMLP1.17	Monumental Cleaning (Prices From)	per site	166.27	16.63	182.90	C
SMLP1.27	Plaque - 140mm x 140mm (supply and fit)	per item	409.09	40.91	450.00	C
SMLP1.28	Plaque - 80mm x 120mm (supply and fit)	per item	370.50	37.05	407.55	C
SMLP1.29	Plaque - 290mm x 140mm (supply and fit)	per item	646.00	64.60	710.60	C
SMLP1.30	Plaque - Base (Prices from)	per item	370.50	37.05	407.55	C
SMLP1.31	Plaque - 380mm x 230mm (supply and fit)	per item	1,092.45	109.25	1,201.70	C
SMLP1.32	Plaque - Additional Enhancements (Prices from)	per item	100.00	10.00	110.00	C
SMLP1.33	Bronze Bud Holder (Prices from)	per item	118.73	11.87	130.60	C
SMLP1.34	Bronze Flower Vase (Prices from)	per item	323.00	32.30	355.30	C
SMLP1.38	Monumental Grave Ground Cover Planting (Gazania or similar)	per site	166.27	16.63	182.90	C
<b>Service &amp; Ancillary Fees</b>						
SMLP1.16	Interment - Surcharge for Outside of Hours 9am-4pm Monday-Friday	per hour or part thereof (min 1 hour)	437.00	43.70	480.70	C
SMLP1.37	Removal of Ledger Slab / Concrete Capping	per interment			POA	C
SMLP1.39	Monumental Renovations / Repairs (Prices From)	per site			POA	C
SMLP1.47	Admin. Copy of allotment / burial licence / application / permit	per application	10.45	1.05	11.50	C
SMLP1.48	Any other request or service not listed	per application			POA	C
<b>CEMETERIES - Redland Bay</b>						
<b>Allotments - Cremation</b>						
RBCW1.1	Cremation Allotment - Niche Wall (Prices from)	per niche	954.55	95.45	1,050.00	C
RBCW1.2	Cremation Allotment - Memorial Rock (Prices from)	per rock position	1,418.18	141.82	1,560.00	C
<b>Allotments - Monument / Lawn</b>						
RBB1.0	Allotment - Monumental Grave/Vault (Prices from)	per site	3,318.18	331.82	3,650.00	C
RBB1.2	Allotment - Lawn Grave (Prices from)	per site	2,500.00	250.00	2,750.00	C
<b>Interments - Cremation</b>						
SMLP1.23.1	Interment - Cremation Ashes - Memorial Rock (Prices from)	per interment	1,181.82	118.18	1,300.00	C
SMLP1.24.1	Interment - Cremation Ashes - Niche (Prices from)	per interment	863.64	86.36	950.00	C
SMLP1.36.1	Interment of Cremation Ashes in Lawn Grave or Monumental Grave/Vault	per interment	470.91	47.09	518.00	C
<b>Interments - Monument / Lawn</b>						
SMLP1.15.1	Interment - Triple Depth (additional cost)	per site	409.09	40.91	450.00	C
SMLP1.20.1	Interment - Lawn Grave, inc complimentary plaque (Prices from)	per interment	3,772.73	377.27	4,150.00	C
SMLP1.21.1	Interment - Monumental Grave	per interment	3,181.82	318.18	3,500.00	C
SMLP1.22	Interment - Monumental Vault	per interment	1,363.64	136.36	1,500.00	C

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
	<b>Permits / Applications</b>					
	<i>Permit Fees</i>					
SMLP1.40.1	Permit Application to Install Headstone, Permanent Fixture/Statue or other Permanent Monument (Monument Section)	per application	272.73	27.27	300.00	C
SMLP1.41	Permit Application to Install Monument Surround	per application	114.00	11.40	125.40	C
SMLP1.42.1	Permit Application to Install Headstone / Plaque (Lawn Grave Section)	per application	136.36	13.64	150.00	C
SMLP1.43	Permit Application to Erect/Construct Mausoleum or Family Vault	per application	545.45	54.55	600.00	C
SMLP1.44.1	Permit Application to Renovate/Repair Monument or Headstone	per application	136.36	13.64	150.00	C
SMLP1.45.1	Permit Application for Office of Australian War Graves Monument	per application	136.36	13.64	150.00	C
	<b>Service &amp; Ancillary Fees</b>					
SMLP1.13.1	Exhumation Fee	per exhumation			POA	C
<b>CEMETERIES - Bay Islands Memorial Garden</b>						
	<b>Allotments - Cremation</b>					
BIMG1.0	Allotment - (cremation ashes, inc plaque)	per site	600.00	60.00	660.00	C
	<b>Memorial Associated Fees</b>					
	<i>Plaques, Plaque Enhancements</i>					
BIMG1.1	Memorial Plaque Only (supply & fit)	per site	300.00	30.00	330.00	C
<b>ADVERTISING ON BUS SHELTERS</b>						
	<b>Advertising Panel Fabrication</b>					
ABS4.0	Panel Printing	per item			POA	C
	<b>Installation/Removal/Relocation of Panels</b>					
ABS1.0	Panel Maintenance, 1 to 2 Panels Booked	per application	121.50	12.15	133.65	C
ABS1.1	Panel Maintenance, 3 to 5 Panels Booked	per application	243.00	24.30	267.30	C
ABS1.2	Panel Maintenance, 6 or more Panels Booked	per application	364.59	36.46	401.05	C
	<b>Mainland Bus Shelters and Terminals Adspace</b>					
ABS2.0	Lead OR Trail Panels, 1740mm x 1200mm	Quarterly per panel	501.32	50.13	551.45	C
ABS2.3	Bus Seat	Quarterly per panel	334.55	33.45	368.00	C
ABS2.4	Not-for-profit Lead OR Trail Panels, 1740mm x 1200mm	Quarterly per panel			POA	C
ABS2.5	Lead OR Trail Half Panel	Quarterly per panel	238.27	23.83	262.10	C
	<b>SMBI and NSI Bus Shelters and Terminals Adspace</b>					
ABS3.0	Lead OR Trail Panels, 1740mm x 1200mm	Quarterly per panel	258.27	25.83	284.10	C
ABS3.1	Lead OR Trail Panels, 900mm x 1200mm	Quarterly per panel	121.50	12.15	133.65	C
ABS3.2	Lead OR Trail Panels, < 700mm x 1100mm	Quarterly per panel	91.14	9.11	100.25	C
ABS3.3	Not-for-profit Lead OR Trail Panels, All Sizes	Quarterly per panel			POA	C

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
<b>MARINE</b>						
MIP9.1	<b>CTU Parking at Boat Ramps</b> CTU Parking at Boat Ramps	per site			TBA	C
MIP3.0	<b>Landing Permit Licence Applications</b> Application Fee - New Permit Licence	per application	470.86	47.09	517.95	C
MIP3.1	Application Fee - Renewal Permit Licence	per application	318.05	31.80	349.85	C
	<b>Passenger Ferry Service (Vessel Licence)</b>  <i>Calculations per annum for Passenger Ferry Service (Vessel Licence) are charged using the following method (incl GST): {Passenger Ferry Service (Vessel Licence) by the number of different RCC sites the vessel visits} + {number of landings the vessel makes per annum by the Passenger Ferry Service (Activity Licence)} + {Application Fee}. For example, a 9.0 tonne Ferry Service Vessel which lands at 5 sites approx 18,850 times per year, is calculated as: (\$4,459.42 x 5) + (18,850 X \$4.93) + \$517.95 (new Application) = \$115,745.55 p.a.</i> Passenger Ferry Service (Activity Licence) Charter operators to provide an estimate otherwise 104 landings p.a. Will be applied)					
MIP7.0		multiplied by the number of landings	4.48	0.45	4.93	C
MIP6.1	Gross Tonnage Range of 4 - 9	per annum - per vessel for all RCC facilities	4,054.02	405.40	4,459.42	C
MIP6.2	Gross Tonnage Range of 10 - 19	per annum - per vessel for all RCC facilities	8,107.03	810.70	8,917.73	C
MIP6.3	Gross Tonnage Range of 20 - 29	per annum - per vessel for all RCC facilities	12,163.24	1,216.32	13,379.56	C
MIP6.4	Gross Tonnage Range of 30 or above	per annum - per vessel for all RCC facilities	17,429.39	1,742.94	19,172.33	C
MIP8.0	Jetty (Activity Licence)	per activity per facility per annum	4,620.45	462.05	5,082.50	C
MIP6.0	Gross Tonnage Range of 3 or less	per annum - per vessel for all RCC facilities			POA	C
MIP12.0	<b>Refueling at Redland Bay</b> Refueling at Redland Bay	each			TBA	C
MIP10.0	<b>Search Fees for Canal and Lakes</b> Search Fees for Canal and Lakes	per search			TBA	C
MIP13.0	<b>Selling Fish from Pontoon</b> Selling Fish from Pontoon	per licence			TBA	C
MIP11.0	<b>Silt Removal Below Pontoons</b> Silt Removal Below Pontoons - Raby Bay	each			TBA	C
MIP11.1	Silt Removal Below Pontoons - Aquatic Paradise	each			TBA	C

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
	<b>Vehicular Ferry Service (Vessel Licence)</b>					
	<i>Calculations for Vehicular Ferry Service fees are charged using the following method (inc GST): {Vehicular Ferry Service Licence multiplied by the number of different RCC sites the vessel visits}+{number of landings the vessel makes per annum multiplied by the Vehicular Ferry Service (Activity Licence)}+{ Application Fee}. For example, a 8-100 Gross tonnage vessel that lands at 2 sites approx 4,680 times per year, is calculated as (\$2,139.69 x 2)+{4,680 x \$5.79}+\$517.95=\$31,894.53 p.a.</i>					
MIP4.0	Gross Tonnage Range of 100 or less	per annum - per vessel for all RCC facilities	1,945.17	194.52	2,139.69	C
MIP4.1	Gross Tonnage Range of 101 - 200	per annum - per vessel for all RCC facilities	3,731.63	373.16	4,104.79	C
MIP4.2	Gross Tonnage Range of 201 - 400	per annum - per vessel for all RCC facilities	4,735.88	473.59	5,209.47	C
MIP4.3	Gross Tonnage Range of 401 - 600	per annum - per vessel for all RCC facilities	7,000.05	700.01	7,700.06	C
MIP4.4	Gross Tonnage Range of 601 or above	per annum - per vessel for all RCC facilities			POA	C
MIP5.0	Vehicular Ferry Service (Activity Licence) Charter operators to provide an estimate otherwise 104 landings p.a. Will be applied	multiplied by the number of landings	5.26	0.53	5.79	C
	<b>Weinam Creek Marina Berthing Rates</b>					
	<i>Note 1: Maximum of 39 customers to be allocated 13 berths for Shared Single Categories (excl. 48 hour), subject to operational review. Note 2: Maximum of 24 customers to be allocated to 4 berths for Shared 48 hour Mooring categories, subject to operational review.</i>					
MIP1.0	Exclusive Single Berth	per quarter	949.36	94.94	1,044.30	C
MIP1.1	Exclusive Double Berth	per quarter	1,899.36	189.94	2,089.30	C
MIP1.6	Exclusive Berth 09 (Max size 10x5)	per quarter	1,056.91	105.69	1,162.60	C
MIP1.2	Shared Single Berth (Mon - Fri)	per quarter	269.27	26.93	296.20	C
MIP1.3	Shared Single Berth (Mon - Sun)	per quarter	377.82	37.78	415.60	C
MIP1.4	Shared Single Berth (Week End)	per quarter	107.36	10.74	118.10	C
MIP1.5	Shared 48 hour Mooring	per quarter	58.23	5.82	64.05	C

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
<b>Weinam Creek Marina Security Bond</b>						
<i>Note: the bonds are equal to 1 quarter of the applicable Marina Berthing Rate</i>						
MIP2.0	Exclusive Single Berth	per compound per licence	237.50		237.50	B
MIP2.1	Exclusive Double Berth	per compound per licence	474.85		474.85	B
MIP2.2	Shared Single Berth (Mon - Fri)	per compound per licence	269.00		269.00	B
MIP2.3	Shared Single Berth (Mon - Sun)	per compound per licence	377.45		377.45	B
MIP2.4	Shared Single Berth (Week End)	per compound per licence	107.30		107.30	B
MIP2.5	Shared 48 hour Moorings	per compound per licence	58.50		58.50	B
MIP2.6	Marina Security Key (Bond)	per key	63.55		63.55	B
MIP2.7	Marina Security Key (Lost / Stolen / Damaged or 2nd Key)	per key	63.55		63.55	B
<b>TRAFFIC AND TRANSPORT</b>						
<b>Roadside Vendors Permit</b>						
RVP1.0	Application fee	per application	975.50		975.50	R
RVP1.1	Annual Permit Fee (Weekdays Only)	per permit	4,207.75		4,207.75	R
RVP1.2	Annual Permit Fee (Weekends Only)	per permit	4,207.75		4,207.75	R
RVP1.3	Annual Permit Fee (7 Days a week)	per permit	7,366.20		7,366.20	R
<b>Secure Off Street Parking Compounds</b>						
SOSP1.0	Car bays in main compound - secured	per quarter	309.14	30.91	340.05	C
SOSP1.1	Car bays in marina compound	per quarter	309.14	30.91	340.05	C
SOSP1.2	Motor cycle bay in main compound	per quarter	77.00	7.70	84.70	C
SOSP1.3	Compound - Security Bond for car	per compound			equal to 1 quarter excl. GST	B
SOSP1.4	Compound - Security Bond for Motor cycle	per compound			equal to 1 quarter excl. GST	B
SOSP1.5	Compound - Proximity Card Bond	per card	63.55		63.55	B
SOSP1.6	Compound - Security Key Bond	per key	63.55		63.55	B
SOSP1.7	Lost / Stolen / Damaged or 2nd Proximity card	per card	63.55		63.55	O
SOSP1.8	Lost / Stolen / Damaged or 2nd Security Key	per key	63.55		63.55	O
<b>CITY WATER ALTERATIONS WATER</b>						
ALWT1.0	Alter height of meter	per alteration			POA	C
ALWT1.1	Variation to quoted works due to additional costs incurred	per variation			POA	C
ALWT1.2	Relocate meter or stopcock	per relocation			POA	C
ALWT1.3	Isolation of fire supply - During office hours (2hrs minimum)	per hour			POA	C
ALWT1.4	Isolation of fire supply - Out of office hours (4hrs minimum)	per hour			POA	C

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
<b>HYDRANTS</b>						
HYDR1.1	Water consumption	per kL	4.50		4.50	C
HYDR1.2	Metered Standpipes per month - Water additional at non-residential rates as per Utilities charges	per application	134.82	13.48	148.30	C
HYDR1.4	Bond for Metered Standpipes - Refundable upon satisfactory return of standpipe	per application	2,399.00		2,399.00	B
<b>RECYCLED WATER</b>						
RWCB1.0	Recycled Water Class B volume Change	per kL	2.70		2.70	C
<b>TRADE WASTE</b>						
TRWS1.1	Disposal of a Commercial Chemical Toilet at a suitable location	per kL	156.90		156.90	C
<b>WASTEWATER</b>						
WRSP1.8	New Wastewater connection quotation	per connection	94.05		94.05	C
WWTR1.0	Raising / Lowering Sewer Manholes	per raise / lower			POA	C
WRSP1.17	Variation to quoted works due to additional costs incurred	per variation			POA	C
WWTR1.1	Hydraulic Modelling Wastewater system	per assessment			POA	C
<b>WATER SUPPLY</b>						
WRSP1.7	New Non Standard Water Service quotation	per application	94.05		94.05	C
WRSP1.18	Variation to quoted works due to additional costs incurred	per variation			POA	C
WRSP1.2	New Residential - Standard Short	per connection	1,897.30		1,897.30	C
WRSP1.4	Standard 20mm or 25mm water disconnection	per application	1,709.00		1,709.00	C
WRSP1.6	Hydraulic Modelling Water Supply	per assessment			POA	C
WRSP1.9	Relocation residential water service - Raise/Lower	per connection	299.15		299.15	C
WRSP1.10	New Residential - Standard Long	per connection	3,087.60		3,087.60	C
WRSP1.11	New Residential - Non Standard	per connection			POA	C
WRSP1.12	Hydrant ( New Commercial / Fire Service)	per connection			POA	C
WRSP1.13	Main Connection (Development)	per connection			POA	C
WRSP1.14	Relocation	per connection			POA	C
WRSP1.15	Upsize / Downsize	per connection			POA	C

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
<b>CITY WASTE BIN ESTABLISHMENT CHARGES</b>						
BEC1.0	Standard administration charge for waste & recycling services on all types of new properties	per establishment	60.00		60.00	O
BEC1.1	Standard administration charge for 340L recycling bin exchanges, additional recycling bins and downsizing waste bin	per establishment	30.00		30.00	O
BEC1.2	Standard administration charge for new or additional green waste services	no charge				O
BEC1.3	Standard charge for new or additional green waste services (mainland tenant)	per establishment	70.00		70.00	O
BEC1.4	Deposit - new green bin for tenant	per establishment	60.00		60.00	O
<b>ISLAND RECYCLING AND WASTE CENTRES</b>						
<b>Commercial Waste - ISLANDS</b> <i>(including domestic vehicles that do not provide proof of residency)</i>						
ICW1.0	Greenwaste – Clean segregated vegetation	per m <sup>3</sup>	59.09	5.91	65.00	C
ICW1.1	Greenwaste - Minimum Charge (loads 0.25m <sup>3</sup> or less)	min charge	13.64	1.36	15.00	C
ICW1.2	Mixed Waste - Cars (sedans, station wagons)	per vehicle	29.09	2.91	32.00	C
ICW1.3	Mixed Waste - Cars with trailers	per vehicle	61.82	6.18	68.00	C
ICW1.4	Mixed Waste - Utilities or vans	per vehicle	61.82	6.18	68.00	C
ICW1.5	Mixed Waste - Utility or van and trailer	per vehicle	90.91	9.09	100.00	C
ICW1.6	Mixed Waste - Trucks with an RGVM of less than four and a half (4.5) tonne pulling trailers	per vehicle	122.73	12.27	135.00	C
ICW1.7	Asbestos, ACM & Cement Sheeting	per m <sup>3</sup>	809.09	80.91	890.00	C
ICW1.8	Minimum charge - Asbestos & Asbestos Containing Material (ACM) - 0.17m <sup>3</sup> or less	min charge	202.73	20.27	223.00	C
ICW1.9	Fee for incorrectly disposed waste, contamination of resource recovery stockpiles, and disposal of unwrapped asbestos, ACM, or cement sheeting	per transaction	263.64	26.36	290.00	C
ICW1.10	Timber - Logs (max 4m length) and Stumps (max 2m diameter x 1.5m height)	per m <sup>3</sup>	83.64	8.36	92.00	C
ICW1.11	Timber - Minimum charge (loads 0.25m <sup>3</sup> or less)	min charge	20.91	2.09	23.00	C
ICW1.12	Mattresses	item	27.27	2.73	30.00	C

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
<b>MAINLAND RECYCLING AND WASTE CENTRES</b>						
	<b>Commercial Waste - BIRKDALE</b> <i>(including domestic vehicles that do not provide proof of residency)</i>					
MCW2.0	Commercial Mixed Waste	per tonne	240.91	24.09	265.00	C
MCW2.1	Minimum charge - Commercial Mixed Waste (loads 200 kg or less)	min charge	48.18	4.82	53.00	C
MCW2.2	Bricks & Concrete	per tonne	106.36	10.64	117.00	C
MCW2.3	Minimum charge – Bricks & Concrete Waste (loads 200 kg or less)	min charge	21.36	2.14	23.50	C
MCW2.4	Greenwaste – Clean segregated vegetation	per tonne	120.00	12.00	132.00	C
MCW2.5	Minimum Charge - Greenwaste (loads 100 kg or less)	min charge	12.27	1.23	13.50	C
MCW2.6	Expanded materials (polystyrene, plastic piping)	per tonne	1,145.45	114.55	1,260.00	C
MCW2.7	Surcharge for loads with >25% expanded materials (polystyrene, plastic pipe)	surcharge				C
MCW2.8	Uncontaminated Clean Soil (less than 1m <sup>3</sup> )	per tonne	105.45	10.55	116.00	C
MCW2.9	Mattresses	item	27.27	2.73	30.00	C
MCW2.10	Asbestos, ACM & Cement Sheeting	per tonne	859.09	85.91	945.00	C
MCW2.11	Minimum charge - Asbestos & Cement Sheeting - loads 175kg or less	min charge	128.86	12.89	141.75	C
MCW2.12	Emergency disposal or after hours disposal rate / recovery of site damage due to incorrectly disposed loads	by negotiation			POA	C
MCW2.13	Fee for incorrectly disposed waste, contamination of resource recovery stockpiles, and disposal of unwrapped asbestos, ACM, or cement sheeting	per transaction	263.64	26.36	290.00	C
	<b>Commercial Waste - REDLAND BAY</b> <i>(including domestic vehicles that do not provide proof of residency)</i>					
MCW3.0	Greenwaste – Clean segregated vegetation	per m <sup>3</sup>	53.64	5.36	59.00	C
MCW3.1	Minimum Charge - Greenwaste (loads 0.25m <sup>3</sup> or less)	min charge	14.55	1.45	16.00	C
MCW3.2	Expanded materials (polystyrene, plastic piping)	per m <sup>3</sup>	114.55	11.45	126.00	C
MCW3.3	Uncontaminated Clean Soil (less than 1m <sup>3</sup> )	per m <sup>3</sup>	141.82	14.18	156.00	C
MCW3.4	Mattresses	item	52.73	5.27	58.00	C
MCW3.5	Mixed Waste - Cars (sedans, station wagons)	per vehicle	18.00	1.80	19.80	C
MCW3.6	Mixed Waste - Cars with trailers	per vehicle	41.82	4.18	46.00	C
MCW3.7	Mixed Waste - Utilities or vans	per vehicle	41.82	4.18	46.00	C
MCW3.8	Mixed Waste - Utility or van and trailer	per vehicle	56.36	5.64	62.00	C
MCW3.9	Mixed Waste - Trucks with an RGVM of less than four and a half (4.5) tonne pulling trailers	per vehicle	77.27	7.73	85.00	C
MCW4.0	Fee for incorrectly disposed waste, contamination of resource recovery stockpiles, and disposal of unwrapped asbestos, ACM, or cement sheeting	per transaction	263.64	26.36	290.00	C

Fee Code	Description	Unit	Base Charge \$	GST \$	Final Charge \$	Type
<b>Commercial Waste - Tyres</b>						
MCW1.0	Motorcycle tyres	per tyre	14.18	1.42	15.60	C
MCW1.1	Motorcycle tyres on rims	per tyre	19.00	1.90	20.90	C
MCW1.2	Car tyre	per tyre	14.18	1.42	15.60	C
MCW1.3	Car tyre on rims	per tyre	19.00	1.90	20.90	C
MCW1.4	4x4/SUV tyres	per tyre	23.82	2.38	26.20	C
MCW1.5	4x4/SUV tyres on rims	per tyre	28.45	2.85	31.30	C
MCW1.6	Truck tyres	per tyre	42.73	4.27	47.00	C
MCW1.7	Truck tyres on rims	per tyre	56.82	5.68	62.50	C
MCW1.8	Forklift/Bobcat tyre	per tyre	42.73	4.27	47.00	C
MCW1.9	Forklift/Bobcat tyre on rim	per tyre	56.82	5.68	62.50	C
MCW1.10	Super Singles	per tyre	56.82	5.68	62.50	C
MCW1.11	Super Singles on rims	per tyre	76.00	7.60	83.60	C
MCW1.12	Earthmoving tyres <1.50m	per tyre	177.27	17.73	195.00	C
MCW1.13	Earthmoving tyres <1.50m on rims	per tyre	390.91	39.09	430.00	C
<b>Domestic vehicles - Tyres</b>						
The relevant commercial fee will be applied per tyre to domestic vehicles disposing more than 4						
MDW4.0	motorcycle/car/passenger/4x4/SUV tyres are disposed in any one transaction, and for all tyres larger than 4x4/SUV tyres	per tyre			POA	C
<b>Public Weighbridge - BIRKDALE</b>						
MPW1.0	Public weighings for registered gross vehicle weight up to 50 tonnes	per transaction	36.36	3.64	40.00	C
<b>SPECIAL EVENT WASTE AND RECYCLING SERVICES</b>						
SEWC1.0	Special event waste bin supply and collection (Mainland) - 240L	each	18.55	1.85	20.40	C
SEWC1.1	Special event waste bin supply and collection (Mainland) - 3m <sup>3</sup>	each	190.91	19.09	210.00	C
SEWC1.2	Special event recycling bin supply and collection (Mainland) - 240L	each	18.55	1.85	20.40	C
SEWC1.3	Special event recycling bin supply and collection (Mainland) - 3m <sup>3</sup>	each	218.18	21.82	240.00	C
SEWC1.4	Special event waste bin supply and collection (Island) - 240L	each			POA	C
SEWC1.5	Special event waste bin supply and collection (Island) - 3m <sup>3</sup>	each			POA	C
SEWC1.6	Special event recycling bin supply and collection (Island) - 240L	each			POA	C
SEWC1.7	Special event recycling bin supply and collection (Island) - 3m <sup>3</sup>	each			POA	C
<b>Temporary Bulk Waste and Recycling Services</b>						
SEWC2.1	Temporary Bulk Waste Collection Service (Mainland)	each			POA	C
SEWC2.2	Temporary Bulk Waste Collection Service (Island)	each			POA	C
SEWC2.3	Temporary Bulk Recycling Collection Service (Mainland)	each			POA	C
SEWC2.4	Temporary Bulk Recycling Collection Service (Island)	each			POA	C

**6 MEETING CLOSURE**

The Meeting closed at 2:48pm.

The minutes of this meeting were confirmed at the General Meeting held on 21 July 2021.



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CHAIRPERSON