Redland CITY COUNCIL

# Budget

2026-2027



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



# Acting Mayor's message

> *(This Budget) has involved making careful, crucial, and cost-effective decisions*

The Redland City Council 2026-2027 Budget makes important decisions that will put Council on a sustainable footing for the long term, while making sure the cost of those decisions is shared fairly across our community.

Council's direction and goals are clearly focused on delivering what matters today, tomorrow, and for the future of the Redlands Coast community.

The challenge has been that the cost of delivering the services our community needs has continued to rise sharply – from materials and fuel, to maintaining roads, parks, and essential services.

This Budget has been developed in response to what our community has asked of Council and is respectful of the community's money and resources.

It has involved making careful, crucial, and cost-effective decisions.

Council has done what it can in this budget to keep household rates as low as possible, by finding real savings, but this is only part of the work ahead. Keeping costs down will require ongoing discipline and a close examination of whether Council is organised in the most effective way. The External Service and Efficiency Review commissioned by Council and received in May 2026 will support that work.

This process is about making sure resources are directed to the right areas, and that efficiencies are achieved in a planned and responsible way.

As well as finding savings and efficiencies, Council has also worked to prioritise funding on the services the community has told us are most important, specifically the core local government services of waste collection, local road maintenance, parklands, community spaces, libraries, mowing, and tree maintenance.

It delivers a capital works program worth more than $136.2 million, investing in the infrastructure our community relies on. Full details of every project are set out in this booklet.

By identifying efficiencies and taking a responsible approach, Council has managed to keep the increase to the median general rate for owner-occupied category 1a property for 2026-2027 at approximately 5.47 per cent. For residential owner-occupied properties with a median land value, this equates to $85.30 per annum, or $1.64 per

week. Commercial and industrial properties will see a rate rise of around 6.5 per cent.

Council is committed to a responsible budget and continuous sustainable financial management that responds to ongoing global and domestic cost pressures. This commitment is reflected through budget efficiencies for the organisation to achieve throughout the 2026-2027 financial year.

This Budget has involved making important and financially responsible decisions to make sure Council is financially sustainable into the future, while fairly sharing costs across the community and doing what we can to relieve the burden on householders.

It respects what the community asks of Council and delivers what matters most to the Redland City community.



**Councillor Julie Talty**
**Acting Mayor of Redland City**

# Overview



## Acknowledgement of Traditional Custodians and Country

Redland City Council respectfully acknowledges the Quandamooka People as the Traditional Custodians of much of Redlands Coast. Council also recognises the Danggan Balun (Five Rivers) People of the Southern Redland City Area.

Council is committed to working in partnership with Traditional Custodians and First Nations Community Groups in the Redland City area.

# Overview

## Purpose

The Budget establishes the financial framework for delivering Council services, infrastructure and community outcomes over the coming year. It provides the basis for determining rates and charges, allocating resources, funding capital works and delivering operational services and programs. In doing so, it supports Council's responsibility to maintain financial sustainability while delivering services that contribute to the economic, social and environmental wellbeing of the community.

This Budget reflects the current operating environment facing Council and the local government sector more generally, including ongoing cost-of-living pressures, rising construction and service delivery costs, and increasing community expectations. At the same time, Council continues to plan for population growth, particularly across mainland areas, while meeting the unique service delivery requirements of North Stradbroke Island (Minjerribah) and the Southern Moreton Bay Islands.

## Objectives

The objectives of Redland City Council's Budget are to:

- Maintain long-term financial sustainability by balancing operating performance, managing debt, and ensuring appropriate levels of reserves to fund strategies and emergent issues in the future.
- Deliver local priorities for the Redlands Coast, including essential services, environmental stewardship and infrastructure investment across both mainland and island communities.
- Provide transparency and accountability through clear, accessible and legislatively compliant financial information.
- Support sustainable asset management to ensure infrastructure is maintained, renewed and expanded in line with community needs.
- Enable informed and responsible decision-making through robust financial planning, forecasting, performance monitoring and strong governance.

These objectives underpin Council's commitment to delivering value for money to its community while ensuring that resources are managed responsibly for current and future generations.

## Contents

Council has prepared the budget in accordance with the requirements of the *Local Government Act 2009* and the *Local Government Regulation 2012* and it forms a key component of Council's integrated financial management framework. In particular, the budget has been developed having regard to section 169 of *Local Government Regulation 2012* which requires Council to adopt an annual budget that supports sustainable financial management and long-term planning.

The budget includes the following prescribed financial statements:

- Statement of Comprehensive Income (Income and Expenditure),
- Statement of Financial Position (Balance Sheet),
- Statement of Changes in Equity, and
- Statement of Cash Flows.

In addition, the budget and the Financial Strategy 2026-2036 incorporate estimated costs of Council's significant business activities, a summary of developer contributions, the long-term financial forecast (LTFF), and measures of financial sustainability over a ten-year horizon, consistent with the *Financial Management (Sustainability) Guideline 2024*, aligning with Council's Corporate Plan. This ensures short-term financial decisions are made in the context of long-term strategic objectives and asset management requirements. The LTFF is frequently updated to reflect changes to policy direction, budget review movements and market influences.

## Rating information

This year's Budget has been shaped by a significant increase in land valuations by the State Valuation Office, with values rising by an average of 20 per cent across the Redlands Coast. To manage the impact on ratepayers, Council has applied a top-down revenue approach. This means Council first determined the total revenue required to deliver services and infrastructure with a financially responsible approach, rather than simply passing on the full impact of valuation increases to ratepayers.

As a result, the rate in the dollar has been reduced, helping to offset the rise in property values. This approach ensures Council maintains essential services while responding responsibly to cost-of-living pressures.

The increase in the median general rates for a category 1a (principal place of residence) property is $1.64 per week or $85.30 per year, an increase of 5.47 per cent, noting rates collected for residential property (including vacant land) accounts for 91 per cent of the total general rates revenue for Redlands Coast.

Council's pensioner concessions remain generous at $335 per annum per eligible property (or $167.50 where a part pension applies).

GENERAL RATES AND SEPARATE CHARGES MOVEMENT

| General rates and separate charges movement | 2025-26 ($) | 2026-27 ($) | Year on Year Movement ($) | Year on Year Movement (%) | Year on Year Movement ($ per week) |
|---|---|---|---|---|---|
| **General rates*** | 1,560.46 | 1,645.76 | 85.30 | 5.47% | 1.64 |
| **Environment and coastal management separate charge** | 258.00 | 280.48 | 22.48 | 8.71% | 0.43 |
| **Landfill remediation separate charge** | 77.60 | 99.52 | 21.92 | 28.25% | 0.42 |
| **Redland City rural fire brigade separate charge** | 6.00 | 6.00 | - | - | - |
| **Redland City SES administration separate charge** | 7.40 | 7.60 | 0.20 | 2.70% | 0.01 |

* General rates calculated on a median 1a residential property

WATER AND WASTEWATER PRICING MOVEMENT

| Water and wastewater pricing movement | 2025-26 ($) | 2026-27 ($) | Year on Year Movement ($) | Year on Year Movement (%) | Year on Year Movement ($ per week) |
|---|---|---|---|---|---|
| **Water fixed access (domestic)** | 377.20 | 415.68 | 38.48 | 10.20% | 0.74 |
| **Water consumption – Council controlled variable water residential charge (c/kL)** | 0.820 | 0.904 | 0.084 | 10.20% | |
| **Water consumption – State controlled bulk water ($/kL)** | 3.517 | 3.517 | - | - | |
| **Wastewater (per unit)** | 36.60 | 40.33 | 3.73 | 10.20% | |

WATER AND WASTEWATER DOMESTIC AVERAGE WATER USER

| Comparative Bill for Pricing 2026-27 Domestic Average Water User | 2025-26 ($) | 2026-27 $ | Variance $ | Variance % |
|---|---|---|---|---|
| **Water Access** | 377.20 | 415.68 | 38.48 | 10.20 |
| **Water Consumption (200kL):*** | | | | |
| **Bulk (State Controlled)** | 703.40 | 703.40 | - | - |
| **Retail (RCC Controlled)** | 164.00 | 180.73 | 16.73 | 10.20 |
| **Total Water excluding Wastewater** | **1,244.60** | **1,314.72** | **70.12** | **5.63** |
| **Wastewater** | 915.00 | 1,008.33 | 93.33 | 10.20 |
| **Total Water Charges** | **2,159.60** | **2,308.14** | **148.54** | **6.88** |

** RCC calculates average annual consumption by applying historical consumption data to derive a residential daily average usage. In contrast, the Queensland Competition Authority applies an average annual consumption of 160kL. 2025-26 figures have been re-calculated based on current water consumption forecast for 2026-27.*

## Waste Levy in Queensland

In 2021-22, the Queensland Government under the *Waste Reduction and Recycling Act 2011*, brought forward four years of the waste levy advance payment. The purpose of this payment is to mitigate any direct impacts of the waste disposal levy to households in the Redland City local government area. For the financial year 2026-27, Redland City Council will recognise $4,646,919 of the advance payment as revenue.

## Total rates and charges

The total increase in the revenue from rates and utility charges levied for the 2026-27 budget compared with the 2025-2026 budget is 11.23% (comprising of growth, land revaluations, new rating categories and price increases).

# Elected Members



**COUNCILLOR JOS MITCHELL**
**MAYOR OF REDLAND CITY**



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



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



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



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



**COUNCILLOR SHANE RENDALLS**
**DIVISION 5**
Redland Bay (part)/
Southern Moreton Bay Islands



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



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



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



**COUNCILLOR JASON COLLEY**
**DIVISION 9**
Sheldon/Capalaba (part)/
Thornlands (part)



**COUNCILLOR PAUL BISHOP**
**DIVISION 10**
Birkdale (part)/Thorneside

# Executive Leadership Team



**LOUISE RUSAN**
**Chief Executive Officer**



**MICAH BEAUMONT**
**Executive Group Manager**
**People, Culture and**
**Organisational Performance**



**WARWICK AGNEW**
**General Manager**
**Organisational Services**



**ANDREW ROSS**
**Executive Group Manager**
**Governance and Legal Services**



**CHRIS ISLES**
**General Manager**
**Infrastructure and Operations**



**SANDRA BRIDGEMAN**
**Executive Group Manager Financial**
**Services and Chief Financial Officer**



**BROOKE DENHOLDER**
**General Manager**
**Community and Customer Services**



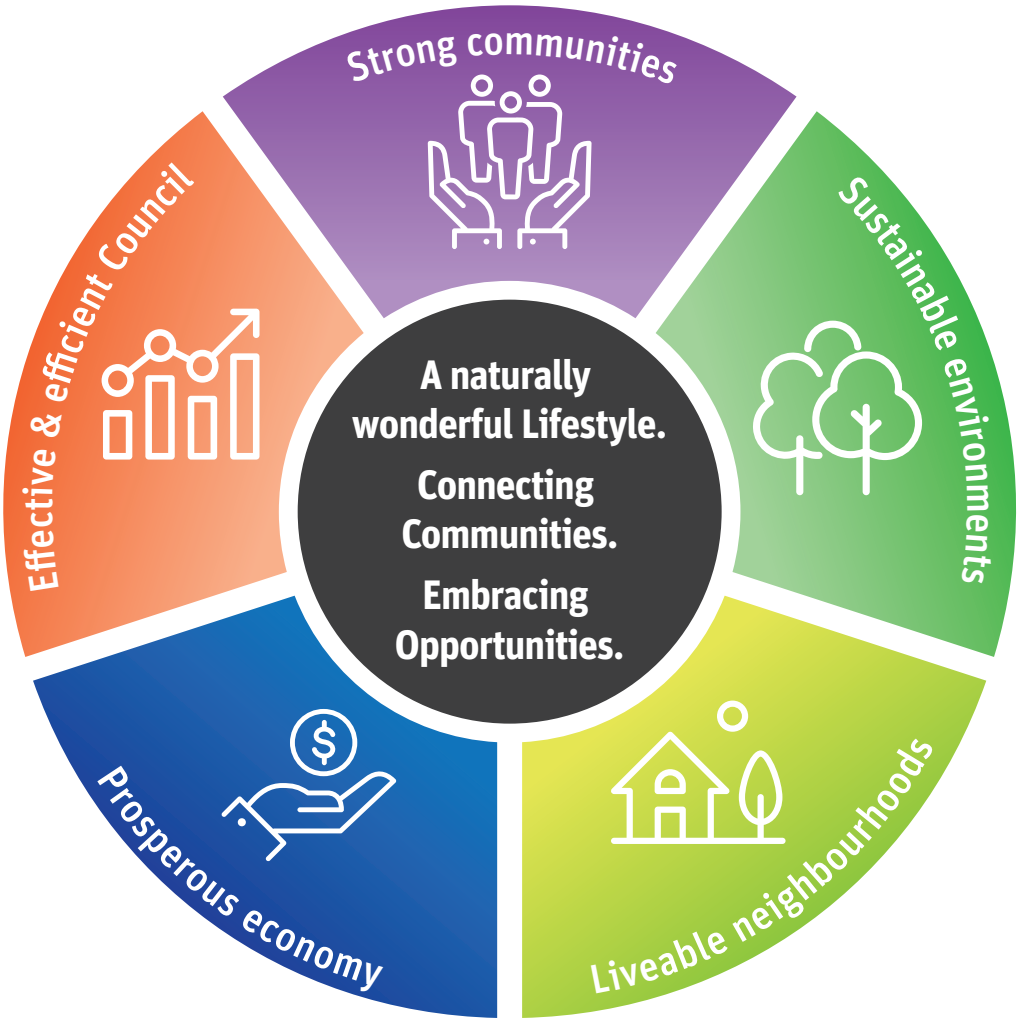
**DANIEL HARRIS**
**Executive Group Manager**
**Major Projects**

# Council's Corporate Plan

In December 2025, Redland City Council adopted its new Corporate Plan, which comes into effect from 1 July 2026.

*Our Future Redland City: Corporate Plan 2026–2031* aligns with our city vision: **A naturally wonderful Lifestyle. Connected communities. Embracing opportunities.** It sets the direction for Redland City through 2031, outlining what we want to achieve and what we'll focus on to get there.

Specific projects, initiatives, and activities will be reviewed and supported annually in line with available budget, funding opportunities, and community priorities, ensuring flexibility and alignment with legislative requirements.




**Strong communities**

Proud, resilient and vibrant communities, where everyone belongs

**Sustainable environments**

Clean, green and thriving natural environments respected, nurtured and enjoyed by all

**Liveable neighbourhoods**

Distinctive and well-designed places to live, work and play

**Prosperous economy**

A flourishing and evolving economy attracting investment, innovation and opportunity

**Effective and efficient Council**

A well-governed and future-focused Council that leads, listens and delivers

# Budget at a glance



# Annual Capital Works Program at a glance 2026–27

Each year, Council allocates funds as part of its Operational Plan to invest in our infrastructure, streets, parks and public spaces across the city. This is known as the Annual Capital Works Program.

## TOTAL PROGRAM: $136.246 million



# Every $100 of Council budget is used to deliver a wide range of services

**$27** Water and Wastewater

**$24** Roads, bridges and stormwater

**$10** Open spaces, conservation and sporting venues

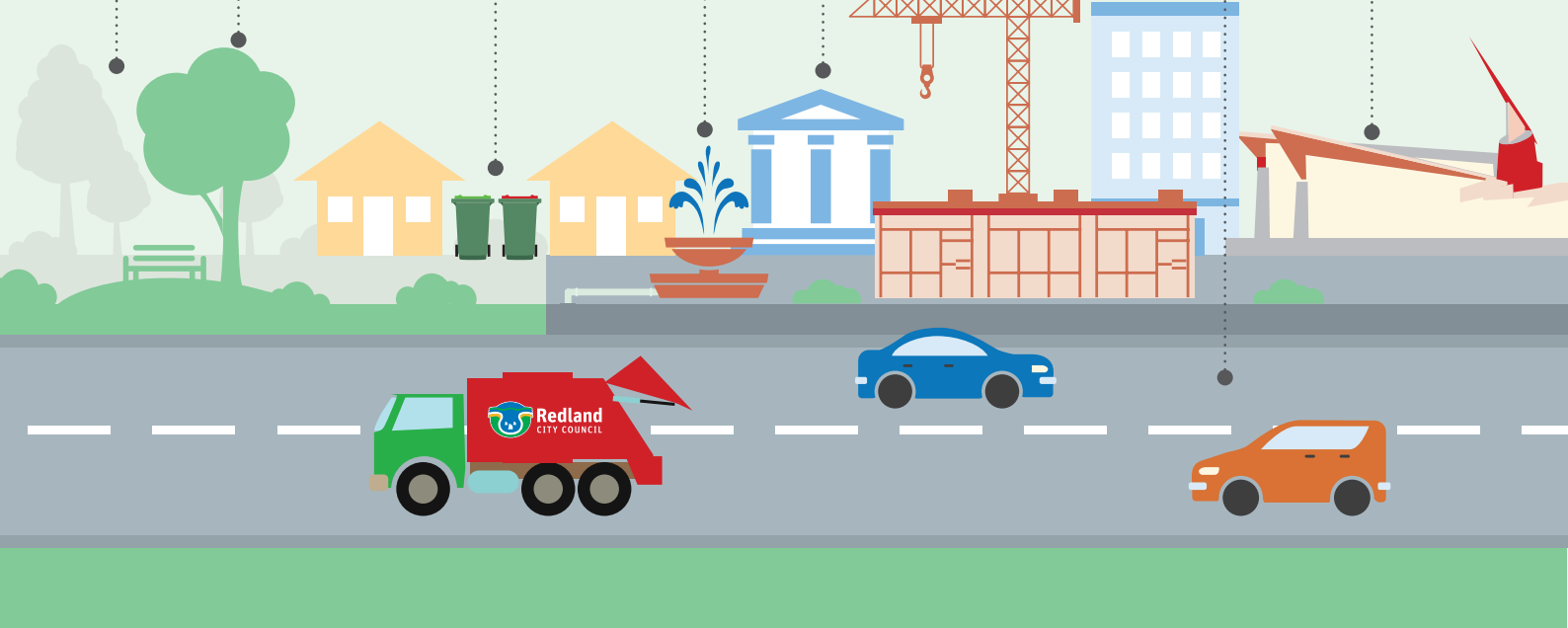
**$12** Waste management

**$10** Customer service and administration

**$8** Community facilities

**$6** Environment and regulation

**$3** City planning

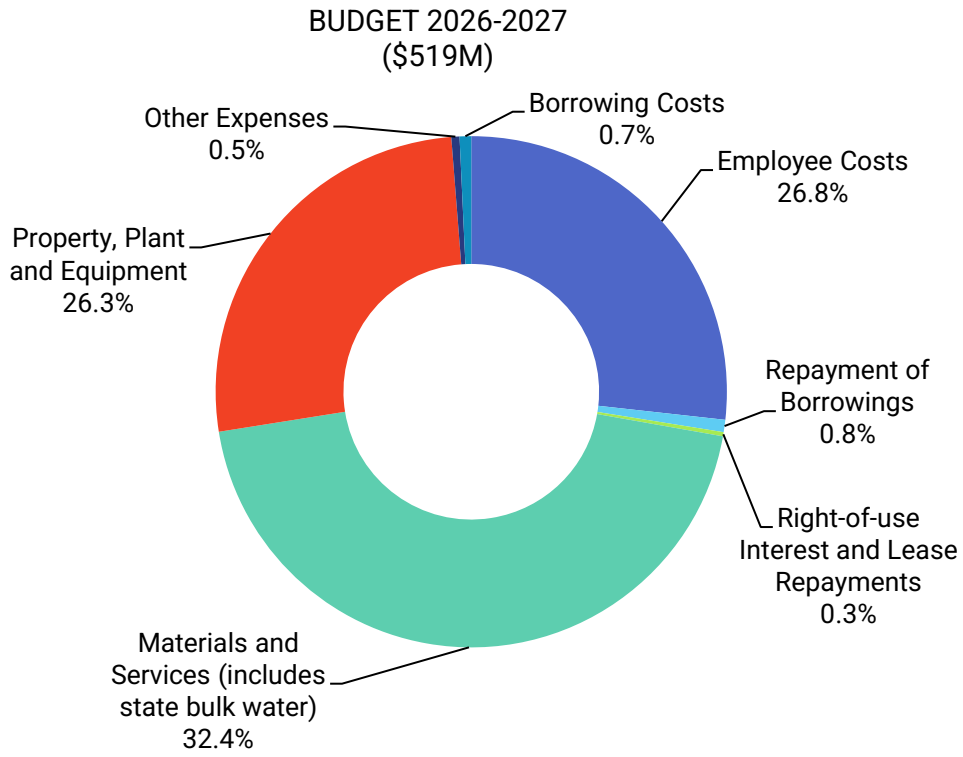


# Financial budget overview and statements



# Investment in the city

For 2026-27, 32.4 per cent of the budget has been allocated to purchase materials (includes state-controlled bulk water) and deliver services to support the Redlands community. 26.3 per cent has been set aside for new infrastructure and other capital programs. A further 26.8 per cent 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.

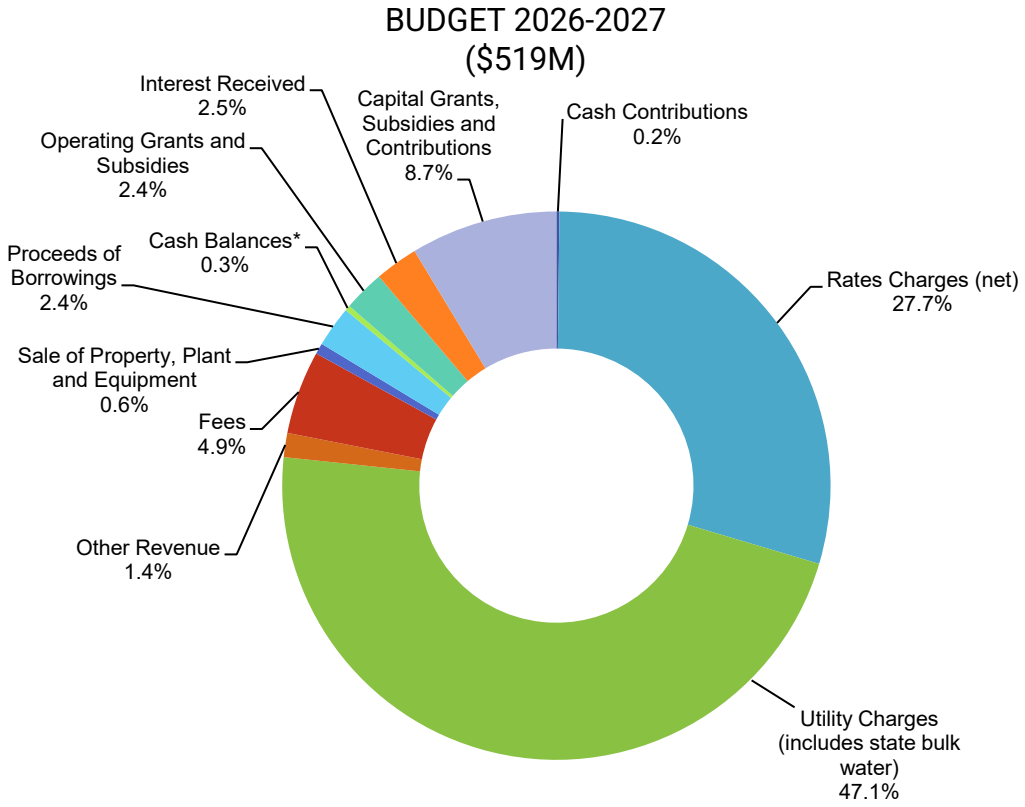
Council's Financial Strategy includes the outputs of a ten-year financial model that is aligned to Budget 2026-27 and provides the most recent long-term financial forecast. The following policies have also been updated for the 2026-27 financial year to provide Council with a framework to ensure long-term financial and infrastructure sustainability for the community:

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

# Funding the investment in the city

Redland City Council's cash funding originates from a range of sources, with net general rate charges representing 27.7 per cent of total cash funding. Utility charges (includes state-controlled bulk water) make up 47.1 per cent of the cash funding. Council monitors its 'Council controlled revenue' ratio which demonstrates its ability to influence its operating income, and capacity to respond to financial shocks.

Capital and operating grants, subsidies and contributions are forecast to provide 11.1 per cent of cash funding. This revenue assists Council in delivering a variety of capital programs and various operational maintenance activities. Additionally, fees collected from the issue of permits and consideration of applications and community related services contribute to approximately 4.9 per cent of the funds received by Council.




*Utilisation of existing cash balances is due in part to the advance waste levy payment in early 2022 but also due to Council funding a portion of the landfill remediation program by using monies already levied and unspent.

# 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.

## Redland City Council
## Statement of Comprehensive Income
## (Income and Expenditure Statement)

| | Estimated 2025-26 $'000 | Budget 2026-27 $'000 | Forecast 2027-28 $'000 | Forecast 2028-29 $'000 |
|---|---|---|---|---|
| **Operating revenue** | | | | |
| Rates charges | 143,632 | 156,902 | 167,489 | 177,904 |
| *Less: Pensioner remissions and rebates* | *(4,102)* | *(4,202)* | *(4,459)* | *(4,713)* |
| Levies and utility charges | 227,034 | 255,395 | 265,664 | 277,469 |
| Fees | 27,775 | 30,730 | 32,650 | 34,479 |
| Sales revenue | 6,230 | 5,793 | 6,028 | 6,209 |
| Grants, subsidies and contributions | 18,284 | 8,727 | 8,764 | 8,806 |
| Interest received | 13,028 | 13,211 | 13,935 | 15,093 |
| Rental income | 1,118 | 959 | 987 | 1,017 |
| Other income | 1,070 | 639 | 596 | 614 |
| **Total operating revenue** | **434,069** | **468,154** | **491,654** | **516,878** |
| **Operating expenses** | | | | |
| Employee benefits | 128,536 | 138,819 | 143,233 | 147,803 |
| Materials and services | 215,642 | 225,245 | 233,139 | 241,815 |
| Finance costs | 5,132 | 6,217 | 6,829 | 7,579 |
| Depreciation and amortisation | 92,760 | 96,715 | 105,351 | 113,163 |
| Other expenditure | 804 | 711 | 735 | 763 |
| **Total operating expenses** | **442,874** | **467,707** | **489,287** | **511,123** |
| **Operating surplus / (deficit)** | **(8,805)** | **447** | **2,367** | **5,755** |
| **Capital revenue** | | | | |
| Grants, subsidies and contributions | 31,607 | 44,893 | 30,267 | 17,714 |
| Non-cash contributions | 18,066 | 15,032 | 15,058 | 11,645 |
| **Total capital revenue** | **49,673** | **59,925** | **45,325** | **29,359** |
| **Capital expenses** | | | | |
| (Gain) / loss on disposal of non-current assets | 289 | (1,711) | - | - |
| **Total capital expenses** | **289** | **(1,711)** | **-** | **-** |
| **Net result** | **40,579** | **62,083** | **47,692** | **35,114** |

# Redland City Council
# Statement of Financial Position
# (Balance Sheet)

| | Estimated 2025-26 $'000 | Budget 2026-27 $'000 | Forecast 2027-28 $'000 | Forecast 2028-29 $'000 |
|---|---|---|---|---|
| **Current assets** | | | | |
| Cash, cash equivalents and investments | 234,422 | 241,470 | 272,209 | 283,158 |
| Trade and other receivables | 63,514 | 63,888 | 66,826 | 70,335 |
| Inventories | 1,398 | 1,400 | 1,400 | 1,400 |
| Non-current assets held for sale | 2 | - | - | - |
| Other current assets | 3,421 | 3,420 | 3,420 | 3,420 |
| **Total current assets** | **302,757** | **310,178** | **343,855** | **358,313** |
| **Non-current assets** | | | | |
| Investment property | 3,379 | 3,379 | 3,379 | 3,379 |
| Property, plant and equipment | 3,448,830 | 3,513,442 | 3,554,346 | 3,599,027 |
| Intangible assets | 149 | 149 | 149 | 149 |
| Right-of-use assets | 9,564 | 9,564 | 9,564 | 9,564 |
| Other financial assets | 73 | 73 | 73 | 73 |
| Investment in other entities | 11,770 | 11,769 | 11,769 | 11,769 |
| Equity investment | 7,793 | 7,793 | 7,793 | 7,793 |
| **Total non-current assets** | **3,481,558** | **3,546,169** | **3,587,073** | **3,631,754** |
| **Total assets** | **3,784,315** | **3,856,347** | **3,930,928** | **3,990,067** |
| **Current liabilities** | | | | |
| Trade and other payables | 54,429 | 42,501 | 43,866 | 45,596 |
| Borrowings | 8,278 | 4,058 | 4,714 | 5,318 |
| Lease liability | 600 | 600 | 600 | 600 |
| Provisions | 25,840 | 25,841 | 25,840 | 25,840 |
| Other current liabilities | 13,317 | 17,019 | 17,019 | 17,019 |
| **Total current liabilities** | **102,464** | **90,019** | **92,039** | **94,373** |
| **Non-current liabilities** | | | | |
| Borrowings | 77,548 | 86,352 | 97,631 | 105,733 |
| Lease liability | 9,494 | 9,494 | 9,494 | 9,494 |
| Provisions | 21,341 | 34,931 | 48,521 | 62,110 |
| Other non-current liabilities | 353 | 353 | 353 | 353 |
| **Total non-current liabilities** | **108,736** | **131,130** | **155,999** | **177,690** |
| **Total liabilities** | **211,200** | **221,149** | **248,038** | **272,063** |
| **Net community assets** | **3,573,115** | **3,635,198** | **3,682,890** | **3,718,004** |
| **Community equity** | | | | |
| Asset revaluation surplus | 1,710,032 | 1,710,032 | 1,710,032 | 1,710,032 |
| Retained surplus | 1,747,835 | 1,807,931 | 1,855,623 | 1,890,737 |
| Constrained cash reserves | 115,248 | 117,235 | 117,235 | 117,235 |
| **Total community equity** | **3,573,115** | **3,635,198** | **3,682,890** | **3,718,004** |

# Redland City Council
## Statement of Cash Flow

| | Estimated 2025-26 $'000 | Budget 2026-27 $'000 | Forecast 2027-28 $'000 | Forecast 2028-29 $'000 |
|---|---|---|---|---|
| **Cash flows from operating activities** | | | | |
| Receipts from customers | 388,177 | 444,465 | 466,018.41 | 489,477 |
| Payments to suppliers and employees | (364,716) | (365,834) | (364,936.79) | (377,909) |
| Interest received | 13,028 | 13,211 | 13,935.67 | 15,094 |
| Non-capital grants and contributions | 18,383 | 10,103 | 8,762.37 | 8,798 |
| Borrowing costs | (2,714) | (3,497) | (4,045.18) | (4,731) |
| Right-of-use assets interest expense | (343) | - | - | - |
| **Net cash inflow / (outflow) from operating activities** | **51,815** | **98,448** | **119,734** | **130,729** |
| **Cash flows from investing activities** | | | | |
| Payments for property, plant and equipment | (126,614) | (132,677) | (131,197) | (146,199) |
| Proceeds from sale of property, plant and equipment | 1,514 | 1,711 | - | - |
| Capital grants, subsidies and contributions | 31,607 | 31,279 | 30,267 | 17,714 |
| **Net cash inflow / (outflow) from investing activities** | **(93,493)** | **(99,687)** | **(100,930)** | **(128,485)** |
| **Cash flows from financing activities** | | | | |
| Proceeds of borrowings | - | 12,600 | 15,991 | 13,417 |
| Repayment of borrowings | (6,030) | (4,313) | (4,056) | (4,712) |
| Right-of-use lease payment | (646) | - | - | - |
| **Net cash inflow / (outflow) from financing activities** | **(6,676)** | **8,287** | **11,935** | **8,705** |
| **Net increase / (decrease) in cash held** | **(48,354)** | **7,048** | **30,739** | **10,949** |
| Cash and cash equivalents at the beginning of the year | 282,776 | 234,422 | 241,470 | 272,209 |
| **Cash and cash equivalents at the end of the financial year / period** | **234,422** | **241,470** | **272,209** | **283,158** |

# Redland City Council
## Statement of Changes in Equity

| | Asset Revaluation Surplus $'000 | Retained Surplus $'000 | Total Community Equity $'000 |
|---|---|---|---|
| **Balance as at 1 July 2026** | **1,710,032** | **1,863,083** | **3,573,115** |
| Net result | - | 62,083 | 62,083 |
| Other comprehensive income for the year: | | | |
| Increase in asset revaluation surplus | - | - | - |
| **Total comprehensive income for the year** | **-** | **-** | **-** |
| **Balance as at 30 June 2027** | **1,710,032** | **1,925,166** | **3,635,198** |
| Net result | - | 47,692 | 47,692 |
| Other comprehensive income for the year: | | | |
| Increase in asset revaluation surplus | - | - | - |
| **Total comprehensive income for the year** | **-** | **-** | **-** |
| **Balance as at 30 June 2028** | **1,710,032** | **1,972,858** | **3,682,890** |
| Net result | - | 35,114 | 35,114 |
| Other comprehensive income for the year: | | | |
| Increase in asset revaluation surplus | - | - | - |
| **Total comprehensive income for the year** | **-** | **-** | **-** |
| **Balance as at 30 June 2029** | **1,710,032** | **2,007,972** | **3,718,004** |

# Long-term Financial Forecast

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

Year one of the forecast depicts the adopted budget for financial year 2026-27. From year two to year ten of the forecast, values have been derived from Council's Long-Term Financial Forecast that works towards balancing the increase in revenue from the community to fund the replacement and renewal of assets.

| | Budget Year 1 2026-27 $000 | Forecast Year 2 2027-28 $000 | Forecast Year 3 2028-29 $000 | Forecast Year 4 2029-30 $000 | Forecast Year 5 2030-31 $000 | Forecast Year 6 2031-32 $000 | Forecast Year 7 2032-33 $000 | Forecast Year 8 2033-34 $000 | Forecast Year 9 2034-35 $000 | Forecast Year 10 2035-36 $000 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total Income** | 528,079 | 536,979 | 546,237 | 580,380 | 580,178 | 617,261 | 657,691 | 663,699 | 686,818 | 708,314 |
| **Total Expenses** | 465,996 | 489,287 | 511,123 | 534,514 | 557,925 | 583,954 | 609,937 | 634,578 | 659,182 | 683,640 |
| **Total Assets** | 3,856,347 | 3,930,928 | 3,990,067 | 4,057,815 | 4,105,404 | 4,162,511 | 4,234,529 | 4,287,269 | 4,337,713 | 4,384,186 |
| **Total Liabilities** | 221,149 | 248,038 | 272,063 | 293,945 | 319,282 | 343,083 | 367,347 | 390,967 | 413,774 | 435,574 |
| **Community Equity** | 3,635,198 | 3,682,889 | 3,718,004 | 3,763,870 | 3,786,122 | 3,819,428 | 3,867,182 | 3,896,302 | 3,923,939 | 3,948,612 |

Council's ten-year financial forecast is updated during each annual budget development process as well as in-year formal budget review processes. The figures above reflect assumptions, parameters and indices as part of the 2026-27 budget development and, as in previous years, are subject to change following budget adoption.

The difference between the City's assets and liabilities is community equity, which is estimated to be $3.64 billion at the end of the 2026-27 financial year. Community equity continues to grow each year as the city grows and develops whilst maintaining equity across current and future generations. The increase in community equity is largely driven by capital revenues from infrastructure charges, grants, subsidies and contributed assets in addition to utilising cash balances for levied but unspent charges.

# 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
## Operating Statement

| | Estimated 2025-26 $'000 | Budget 2026-27 $'000 | Forecast 2027-28 $'000 | Forecast 2028-29 $'000 |
|---|---|---|---|---|
| **Revenue** | | | | |
| Levies and utility charges | 156,507 | 171,885 | 179,230 | 187,194 |
| *Less: Pensioner remissions and rebates* | *(635)* | *(700)* | (723) | (744) |
| Fees | 794 | 793 | 819 | 843 |
| Grants, subsidies and contributions | - | - | - | - |
| Interest received | 6,698 | 5,147 | 4,725 | 3,708 |
| Community service obligations | 635 | 706 | 728 | 750 |
| Other income | 3,643 | 3,279 | 3,385 | 3,486 |
| **Total revenue** | **167,642** | **181,110** | **188,165** | **195,238** |
| **Expenses** | | | | |
| Employee benefits | 13,612 | 17,875 | 18,798 | 19,380 |
| Materials and services | 84,939 | 94,760 | 98,120 | 101,839 |
| Finance costs | - | - | - | - |
| Other expenditure | 2 | 2 | - | - |
| **Total expenses** | **98,553** | **112,637** | **116,918** | **121,218** |
| **Earnings before interest, tax, depreciation and amortisation (EBITDA)** | **69,089** | **68,473** | **71,247** | **74,020** |
| Interest expense | 991 | 1,192 | 1,230 | 1,267 |
| Internal interest | 19,061 | 14,521 | 15,496 | 17,552 |
| Depreciation and amortisation | 33,732 | 36,474 | 37,656 | 38,781 |
| **Net result** | **15,305** | **16,287** | **16,865** | **16,419** |
| **Other notable financial information** | | | | |
| Notional Income Tax | 6,249 | 5,694 | 7,153 | 7,093 |
| Dividends | 10,936 | 9,965 | 12,518 | 12,412 |

# City Waste
## Operating Statement

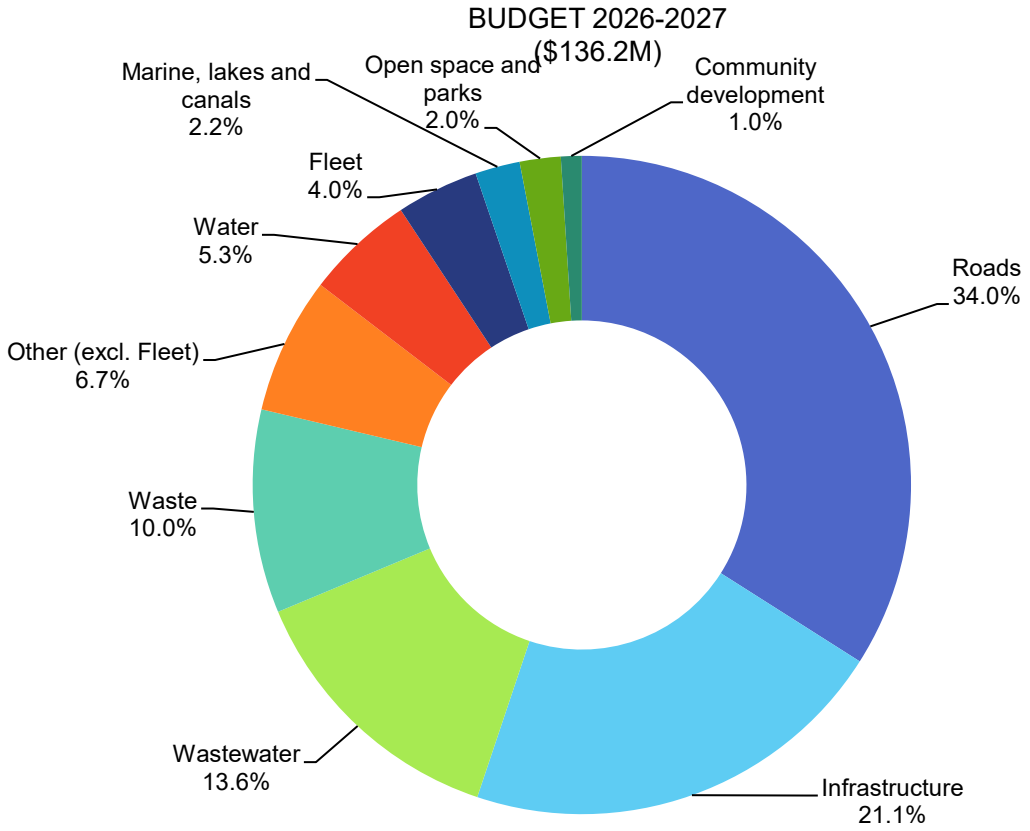
| | Estimated 2025-26 $'000 | Budget 2026-27 $'000 | Forecast 2027-28 $'000 | Forecast 2028-29 $'000 |
|---|---|---|---|---|
| **Revenue** | | | | |
| Levies and utility charges | 44,987 | 54,107 | 56,282 | 58,783 |
| *Less: Pensioner remissions and rebates* | - | - | - | - |
| Fees | 596 | 2,285 | 2,400 | 2,480 |
| Grants, subsidies and contributions | 290 | - | - | - |
| Interest received | 1,206 | 1,183 | 1,440 | 1,534 |
| Community service obligations | 252 | 261 | 269 | 277 |
| Other income | 882 | 924 | 954 | 992 |
| **Total revenue** | **48,214** | **58,760** | **61,346** | **64,067** |
| **Expenses** | | | | |
| Employee benefits | 1,678 | 1,935 | 1,845 | 1,886 |
| Materials and services | 35,853 | 46,805 | 48,429 | 50,718 |
| Finance costs | 5 | 5 | 5 | 5 |
| Other expenditure | - | - | 4 | 4 |
| **Total expenses** | **37,535** | **48,745** | **50,282** | **52,614** |
| **Earnings before interest, tax, depreciation and amortisation (EBITDA)** | **10,680** | **10,015** | **11,063** | **11,453** |
| Interest expense | 5 | 4 | 9 | 9 |
| Internal interest | - | - | - | - |
| Depreciation and amortisation | 922 | 520 | 1,202 | 1,450 |
| **Net result** | **9,753** | **9,491** | **9,852** | **9,993** |
| **Other notable financial information** | | | | |
| Notional Income Tax | 2,989 | 2,847 | 2,956 | 2,998 |
| Dividends | 3,487 | 3,322 | 3,448 | 3,498 |

# Capital investment

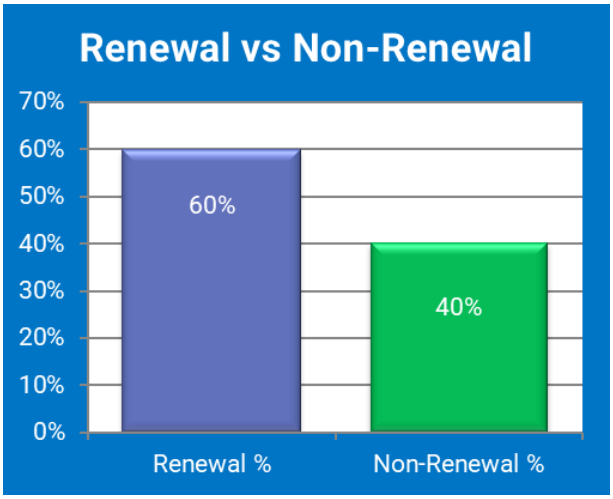


# Capital investment 2026-27

Council reviewed its most recent 10-year capital program throughout the 2026-27 budget development process, adjusting for affordability, sustainability and deliverability. A total of $136.2M has been planned for capital works in 2026-27 which has been allocated across the work programs as displayed in the chart below.




| Category | Amount $000 | 2026-27 % |
|---|---|---|
| Roads | 46,327 | 34.0% |
| Infrastructure | 28,807 | 21.0% |
| Wastewater | 18,474 | 14.0% |
| Waste | 13,608 | 10.0% |
| Other (excl. Fleet) | 9,142 | 7.0% |
| Water | 7,262 | 5.0% |
| Fleet | 5,501 | 4.0% |
| Marine, lakes and canals | 2,995 | 2.0% |
| Open space and parks | 2,741 | 2.0% |
| Community development | 1,390 | 1.0% |
| **Total** | **136,246** | **100.0%** |



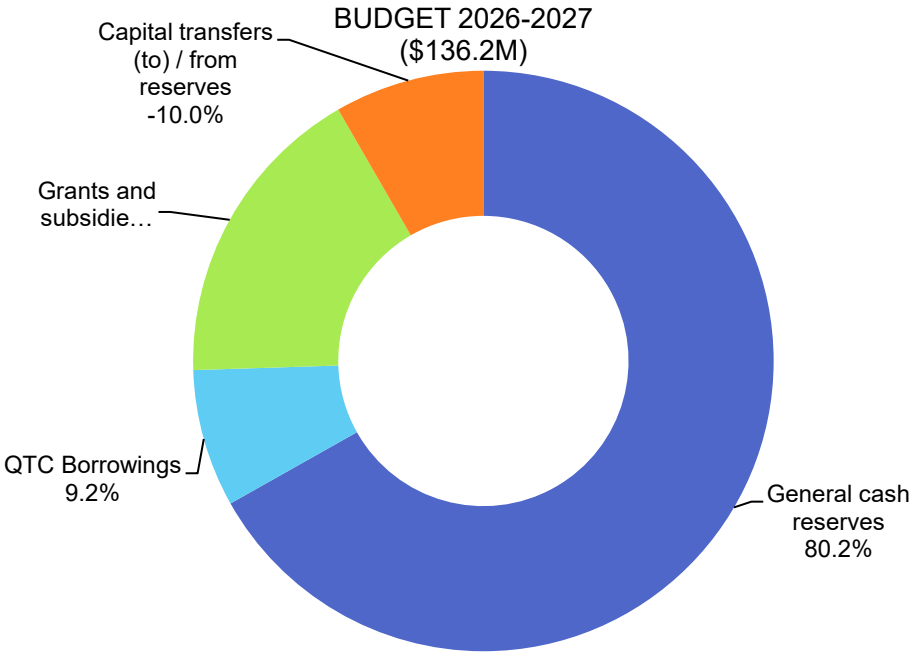
# Annual capital works program overview 2026-27

This year's capital works program has been developed to address the priorities of Our Future Redland City-Corporate Plan to 2026-2031, as well as the outputs from the Asset and Service Management Plans (ASMPs). These plans have ensured Council focuses on renewing and maintaining assets to provide financial and asset sustainability to the community. The program includes capital investment into Council's technology and capability that will assist in the delivery and maintenance of the infrastructure throughout the City. Capital expenditure on the program is budgeted to be $136.2M for 2026-27 and is planned to be invested as follows.

| Works Program | $ |
|---|---|
| Libraries | 1,071,829 |
| Public art and Redlands Performing Arts Centre (RPAC) | 317,716 |
| **Community and cultural development** | **1,389,545** |
| Community development | 11,317,645 |
| Transport | 7,255,772 |
| Buildings | 4,629,030 |
| Infrastructure - open space | 4,558,825 |
| Amenities and safety projects | 638,821 |
| Stormwater | 264,000 |
| **Infrastructure** | **28,664,093** |
| Lake and canal estates | 2,050,000 |
| Marine foreshore protection | 945,000 |
| **Marine and foreshore** | **2,995,000** |
| Parks and conservation | 2,741,400 |
| **Open space, parks and conservation** | **2,741,400** |
| Other capital expenditure | 8,150,000 |
| Fleet | 5,501,075 |
| Information Management replacements, upgrades and projects | 992,308 |
| **Other capital investment** | **14,643,383** |
| Road upgrade programs, intersection safety and traffic control improvements | 23,986,028 |
| Reseals and resurfacing | 21,028,250 |
| Road reconstruction, maintenance and other | 1,312,520 |
| Transport | 143,000 |
| **Transport, roads and traffic** | **46,469,798** |
| **Waste** | **13,608,452** |
| Wastewater treatment plants, mains and maintenance | 13,439,202 |
| Wastewater pump stations | 5,033,676 |
| **Wastewater** | **18,472,877** |
| **Water** | **7,261,560** |
| **Grand Total** | **136,246,109** |

# Capital works funding 2026-27

The sources of funding for the capital works program are shown below:




## Annual capital works program funding summary

| | Estimated 2025-26 $'000 | Budget 2026-27 $'000 |
|---|---|---|
| **Capital Works Program Budget** | | |
| Materials and Services | 117,777 | 125,458 |
| Employee Costs | 8,838 | 10,788 |
| **Total Capital Works Program** | 126,615 | 136,246 |
| | | |
| **Capital Funding Sources** | | |
| Capital grants | 13,326 | 28,045 |
| Capital transfers (to) / from reserves | 3,547 | (13,593) |
| QTC Borrowings | - | 12,500 |
| General cash reserves | 109,742 | 109,294 |
| **Total Capital Funding** | **126,615** | **136,246** |

## Developer capital contributions summary

| | Estimated 2025-26 $'000 | Budget 2026-27 $'000 |
|---|---|---|
| **Estimate of Developer Capital Contributions** | | |
| Non-cash contributions (Contributed assets) | 18,067 | 15,032 |
| Capital contributions (Cash contributions) | 18,281 | 16,849 |
| | 36,348 | 31,881 |

# Key financial policies and administrative directive



# Investment Policy (FIN-001-P)

## Head of Power

*LOCAL GOVERNMENT ACT 2009 (ACT)*
Section 104 requires a local government to establish a system of financial management that includes various financial policies, including an investment policy.

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

*LOCAL GOVERNMENT REGULATION 2012*
Section 191 requires a local government to prepare and adopt an investment policy for a financial year.

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

## Overview

Council's Investment Policy explains how it looks after and uses its available cash in a safe and responsible way. When Council has funds that are not immediately needed for day-to-day services, it can invest them to earn some additional income. This helps reduce pressure on rates and supports services for the community. The policy requires Council to only invest with approved, reputable financial institutions and in line with Queensland legislation, ensuring that public money is managed carefully and transparently.

The main focus of the policy is to protect the community's money while still achieving a reasonable return. Council spreads its investments across different institutions to reduce risk, avoids putting too much money in any one place, and regularly reviews how investments are performing. It also considers the risks before making any decisions and prioritises keeping funds secure over chasing higher returns. Overall, the policy ensures Council balances safety, flexibility, and earning potential to support long-term financial sustainability for the community.

The full policy document can be found here [*Investment Policy FIN-001-P*]

# 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.*

## Overview

Council's Debt Policy ensures that borrowing is carefully managed to support long-term community infrastructure while maintaining financial sustainability. Borrowings are only used to fund capital works that deliver benefits over time—such as infrastructure and major assets—and are not used to fund day-to-day operational costs. This approach ensures fairness between current and future ratepayers, with those who benefit from assets contributing to their cost over their useful life. The policy is guided by legislation, including the Local Government Act and Regulation, and is aligned to Council's Long-Term Financial Strategy.

To manage risk and affordability, Council only undertakes new debt where repayments can be comfortably serviced within its financial sustainability targets. Loans are linked to specific projects for transparency, structured over appropriate timeframes (generally up to 20 years and not exceeding the life of the asset), and

reviewed regularly to minimise interest costs and repay debt as efficiently as possible. Council also considers alternative funding sources—such as cash reserves—before borrowing, and carefully monitors key financial ratios to ensure debt remains at prudent and sustainable levels over the long term.

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. The maximum repayment term will be 20 years for all new borrowings.

The full policy document can be found here [*Debt Policy FIN-009-P*]

# 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).

## Overview

This policy sets out how Council manages financial returns from its commercialised business activities, including subsidiaries, joint ventures and other associated entities. It provides a clear framework to ensure that dividends and tax equivalent payments received from these activities are applied in a transparent and consistent way, in line with legislative requirements and Council's broader financial management framework. The policy supports accountability by outlining Council's intent to receive appropriate returns from its commercial operations and ensure these funds contribute to delivering community outcomes.

Council is committed to transparently accounting for and reporting these financial returns in accordance with relevant legislation and accounting standards. All dividends and tax equivalent payments are applied for community benefit, supporting the delivery of services and infrastructure aligned to Council's Corporate Plan. The policy also anticipates future opportunities to generate returns from additional commercial activities, ensuring a consistent approach to managing these funds while maintaining strong governance and financial oversight.

The full policy document can be found here [*Application of Dividends and Tax Equivalent Payments Policy FIN-005-P*]

# 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

This directive ensures that Council's constrained cash reserves are properly managed, transparent, and only used for their intended purpose. These reserves represent funds that have been set aside for specific obligations, such as infrastructure, grants, or legislated activities, and cannot be used for general spending. The directive supports strong financial governance by ensuring that all restricted funds align with key strategies, including the Corporate Plan, Long-Term Financial Strategy, and Asset and Service Management Plans, while also meeting legislative and audit requirements.

Council is committed to actively monitoring and reviewing its reserves to ensure they remain relevant, accurate, and appropriately funded. This includes regular reporting, annual budget review, and ensuring that reserve balances are supported by actual cash holdings. Where a reserve is no longer required, funds are returned for broader use. Overall, the directive ensures that constrained funds are used responsibly, supports long-term planning, and provides confidence to the community and auditors that these funds are being managed transparently and in line with their original purpose.

# 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.

## Overview

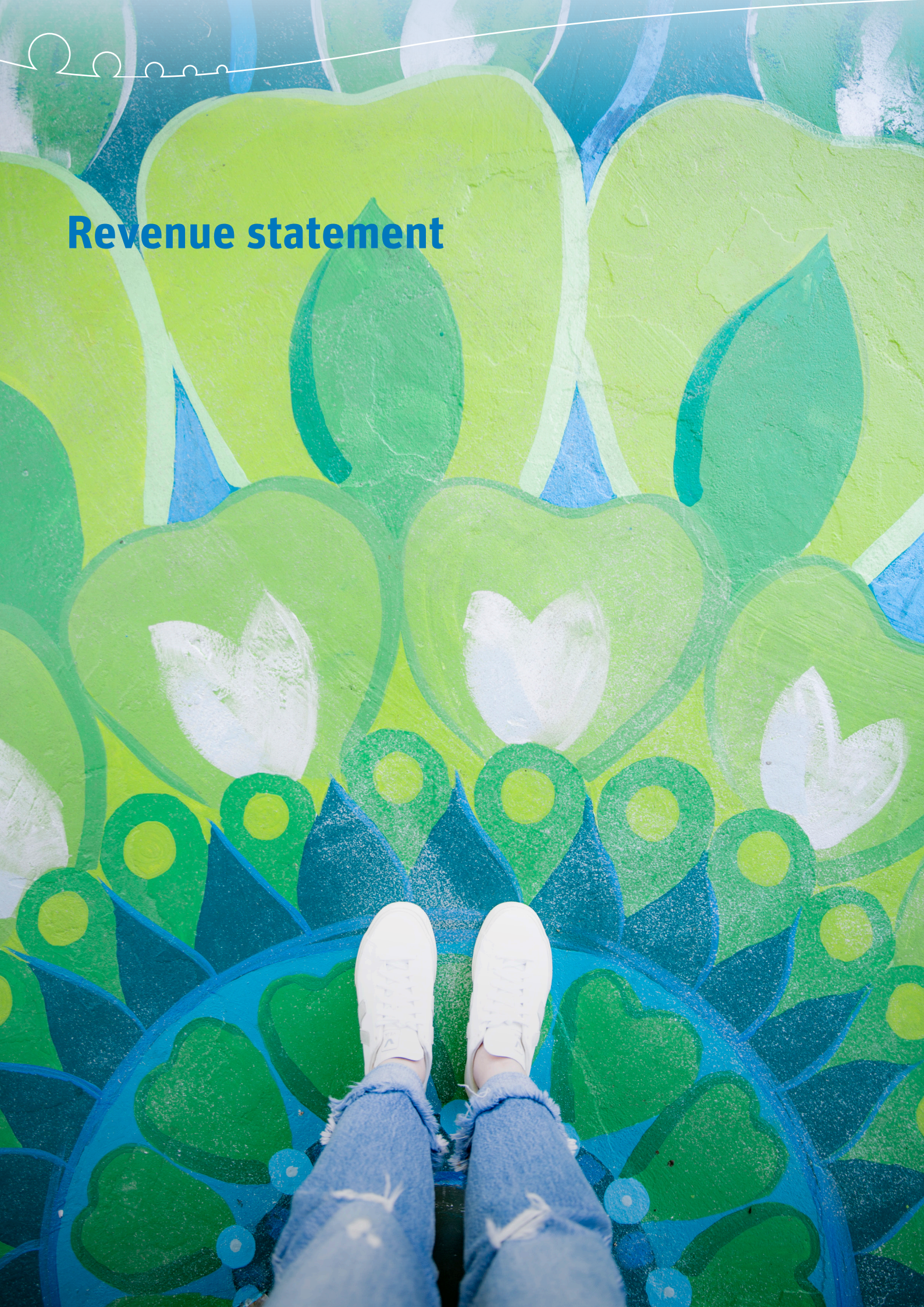
Council's Revenue Policy outlines how it raises and manages income to fund services, infrastructure, and community outcomes. It establishes clear principles for levying rates and charges, providing concessions, recovering overdue amounts, and applying cost-recovery approaches in a way that is fair, transparent, and aligned with legislative requirements. Council's primary revenue sources include:

- rates and utility charges, which fund core services,
- fees and charges, which support a user-pays approach for specific services,
- grants and subsidies from other levels of government to contribute to infrastructure and service delivery,
- commercial activities and other external sources as important components of a diversified and sustainable revenue base.

The policy supports long-term financial sustainability by ensuring that revenue is generated responsibly and applied in line with community priorities. It balances equity and affordability by allowing for concessions where appropriate, while maintaining accountability for cost recovery and debt management. Key principles such as transparency, representation, and sustainable financial management guide decision-making, ensuring funds are used efficiently and in the best interests of the whole community. Overall, the policy provides a structured framework that integrates multiple revenue streams to sustainably fund Council's operations, maintain services, and invest in future infrastructure.

The full policy document can be found here [*Revenue Policy FIN-017-P*]

# Revenue statement



# Revenue statement 2026-27

## Introduction

Section 169(2)(b) of the *Local Government Regulation 2012* requires Council to prepare and adopt a Revenue Statement each financial year as part of the annual budget. Section 172 of the *Local Government Regulation 2012* outlines the required content that must be included in the Revenue Statement. The Revenue Statement provides an explanation of the revenue raising measures adopted by Council including differential rating categories, separate charges, special charges and concessions.

The 2026-27 Revenue Statement applies for the period 1 July 2026 to 30 June 2027. Council may only decide the rates and charges to be levied for a financial year at the special budget meeting for that financial year.

Council has developed its Revenue Statement in accordance with its Revenue Policy FIN-017-P and the principles for levying rates and charges outlined in this policy.

Objectives specific to revenue raising considerations are:

- **Financial sustainability** – ensure operating revenue is sufficient to cover an efficient operating cost base, including depreciation, and support long-term financial commitments.
- **Service delivery** – maintain adequate funding to deliver efficient, effective and reliable core services to the community.
- **Intergenerational equity** – fund infrastructure and service needs in a way that spreads significant costs over time, avoiding undue burden on current or future ratepayers.
- **Equity and fairness** – apply rates and charges in a transparent and equitable manner, reflecting benefit, use and capacity to pay.
- **Cost recovery and efficiency** – apply user-pays principles where appropriate and align revenue with an efficient cost base to deliver value for money.
- **Asset sustainability** – support robust asset management practices to ensure community assets are well maintained and fit for purpose.
- **Transparency and accountability** – clearly communicate how revenue is raised and used to support community understanding and trust.

### Issue of rates notices

Rates notices will be issued quarterly for the billing periods 1 July to 30 September, 1 October to 31 December, 1 January to 31 March and 1 April to 30 June. Supplementary rate notices for variations in rates and charges will be issued as required during the financial year.

Rates notices due dates are in accordance with section 118 of the *Local Government Regulation 2012* and it is the owner's responsibility to ensure all rates and charges are paid by the respective due dates.

## Rates and charges

Council has levied the following rates and charges in accordance with the principles stated in the Revenue Policy FIN-017-P:

- Differential general rates
- Environment and coastal management separate charge
- Landfill remediation separate charge
- Redland City SES administration separate charge
- Redland City rural fire brigade separate charge
- Utility charges

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

## Differential General Rates

Council has adopted a differential rating scheme pursuant to sections 77, 80 and 81 of the *Local Government Regulations 2012* to raise an amount of revenue sufficient to cover an efficient operating cost base and provide a range of reliable core services to the community.

In determining how differential general rates are calculated a number of factors are taking into consideration include:

- the valuation of the land as determined by the State Valuation Office
- the use of the land
- the level of services provided to the City and the cost of providing those services

A separate rate-in-the-dollar and minimum general rate will apply to land identified within each category as detailed in table below.

| 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:<br>1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes;<br>2) the residential structure is an approved dwelling and is the registered owner's principal place of residence;<br>3) has a value less than or equal to $830,000;<br>4) is NOT categorised in rating category 1d or 1f; and<br>5) is NOT zoned as Rural in the Redland City Plan. | GR20 | 0.00278945 | 1.000 | 1,436 | 514,661 |
| 1b | Includes all rateable land that:<br>1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes;<br>2) the residential structure is an approved dwelling and is the registered owner's principal place of residence;<br>3) has a value greater than $830,000;<br>4) is NOT categorised in rating category 1e or 1g; and<br>5) is NOT zoned as Rural in the Redland City Plan. | GR20 | 0.00250493 | 0.898 | 2,315 | 924,276 |
| 1d | Includes all rateable land that:<br>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;*<br>2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes;<br>3) the residential structure is an approved dwelling and is the registered owner's principal place of residence; and<br>4) has a value less than or equal to $830,000. | GR70 | 0.00420075 | 1.506 | 2,026 | 482,281 |
| 1e | Includes all rateable land that:<br>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;*<br>2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes; | GR70 | 0.00356098 | 1.277 | 3,487 | 979,119 |

| Rating Category | Rating Category description | Charge Code (RCC Use) | Rate in the dollar (RID) | Multiplier | Minimum General Rate $ | Minimum General Rate Value Threshold $ |
|---|---|---|---|---|---|---|
| | 3) the residential structure is an approved dwelling and is the registered owner's principal place of residence; and<br>4) has a value greater than $830,000. | | | | | |
| 1f | Includes all rateable land that:<br>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;*<br>2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes;<br>3) the residential structure is an approved dwelling and is the registered owner's principal place of residence; and<br>4) has a value less than or equal to $830,000. | GR80 | 0.004647224 | 1.666 | 1,625 | 349,712 |
| 1g | Includes all rateable land that:<br>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;*<br>2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes;<br>3) the residential structure is an approved dwelling and is the registered owner's principal place of residence; and<br>4) has a value greater than $830,000. | GR80 | 0.00307064 | 1.101 | 2,813 | 915,982 |
| 1h | Includes all rateable land that:<br>1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes;<br>2) the residential structure is an approved dwelling and is the registered owner's principal place of residence;<br>3) has a value less than or equal to $830,000;<br>4) is NOT categorised in rating category 1d or 1f; and<br>5) is zoned Rural in the Redland City Plan. | GR90 | 0.00278945 | 1.000 | 1,436 | 514,661 |
| 1i | Includes all rateable land that:<br>1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes;<br>2) the residential structure is an approved dwelling and is the registered owner's principal place of residence;<br>3) has a value greater than $830,000;<br>4) is NOT categorised in rating category 1e or 1g; and<br>5) is zoned Rural in the Redland City Plan. | GR90 | 0.00250493 | 0.898 | 2,315 | 924,276 |
| 2a | Includes all rateable land that:<br>1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes;<br>2) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence;<br>3) has a value less than or equal to $830,000;<br>4) is NOT categorised in rating category 2d or 2f; and<br>5) is NOT zoned as Rural in the Redland City Plan. | GR25 | 0.00348682 | 1.250 | 1,567 | 449,298 |

| 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:<br>1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes;<br>2) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence;<br>3) has a value greater than $830,000;<br>4) is NOT categorised in rating category 2e or 2g; and<br>5) is NOT zoned as Rural in the Redland City Plan. | GR25 | 0.00326715 | 1.171 | 2,894 | 885,806 |
| 2d | Includes all rateable land that:<br>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;*<br>2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes;<br>3) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; and<br>4) has a value less than or equal to $830,000. | GR75 | 0.00525094 | 1.882 | 2,084 | 396,843 |
| 2e | Includes all rateable land that:<br>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;*<br>2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes;<br>3) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; and<br>4) has a value greater than $830,000. | GR75 | 0.00492275 | 1.765 | 5,415 | 1,100,001 |
| 2f | Includes all rateable land that:<br>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;*<br>2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes;<br>3) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; and<br>4) has a value less than or equal to $830,000. | GR85 | 0.00561795 | 2.014 | 1,757 | 312,792 |
| 2g | Includes all rateable land that:<br>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;*<br>2) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes;<br>3) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence; and<br>4) has a value greater than $830,000. | GR85 | 0.00391490 | 1.403 | 3,353 | 856,535 |

| Rating Category | Rating Category description | Charge Code (RCC Use) | Rate in the dollar (RID) | Multiplier | Minimum General Rate $ | Minimum General Rate Value Threshold $ |
|---|---|---|---|---|---|---|
| 2h | Includes all rateable land that:<br>1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes;<br>2) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence;<br>3) has a value less than or equal to $830,000;<br>4) is NOT categorised in rating category 2d or 2f; and<br>5) is zoned Rural in the Redland City Plan. | GR95 | 0.00348682 | 1.250 | 1,567 | 449,298 |
| 2i | Includes all rateable land that:<br>1) having regard to any improvements or activities conducted upon the land, is used primarily for residential purposes;<br>2) the residential structure is an approved dwelling and is NOT the registered owner's principal place of residence;<br>3) has a value greater than $830,000;<br>4) is NOT categorised in rating category 2e or 2g; and<br>5) is zoned Rural in the Redland City Plan. | GR95 | 0.00326715 | 1.171 | 2,894 | 885,806 |
| 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 | 0.00387376 | 1.389 | 1,604 | 414,040 |
| 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 | 0.00706863 | 2.534 | 2,176 | 307,810 |
| 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 | 0.00368376 | 1.321 | 1,797 | 487,723 |
| 5a | One or more land parcels where the land:<br>1) Contains a building or buildings comprising of Retirement Village development consisting of 1-99 Independent Living Units/Serviced Apartments held in a single ownership, and<br>a. The retirement village is registered under the *Retirement Villages Act 1999*, or<br>b. is characterised in Council's land records with the property use code of RES013. | GR100 | 0.00300000^ | 1.075 | 45,000 | 15,000,000 |
| 5b | One or more land parcels where the land:<br>1) Contains a building or buildings comprising of Retirement Village development consisting of 100-199 Independent Living Units/Serviced Apartments held in a single ownership, and<br>a. The retirement village is registered under the *Retirement Villages Act 1999*, or<br>b. is characterised in Council's land records with the property use code of RES013. | GR101 | 0.00350000^ | 1.255 | 70,000 | 20,000,000 |
| 5c | One or more land parcels where the land:<br>1) Contains a building or buildings comprising of Retirement Village development consisting of greater than 199 Independent Living Units/Serviced Apartments held in a single ownership, and | GR102 | 0.00600000^ | 2.151 | 70,000 | 11,666,667 |

| Rating Category | Rating Category description | Charge Code (RCC Use) | Rate in the dollar (RID) | Multiplier | Minimum General Rate $ | Minimum General Rate Value Threshold $ |
|---|---|---|---|---|---|---|
| | a. The retirement village is registered under the *Retirement Villages Act 1999*, or<br>b. is characterised in Council's land records with the property use code of RES013. | | | | | |
| 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 | 0.00594316 | 2.131 | 1,954 | 328,828 |
| 6b | Includes all rateable land that:<br>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;*<br>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<br>3) is NOT categorised in rating category 19. | GR71 | 0.01804436 | 6.469 | 2,500 | 138,523 |
| 6c | Includes all rateable land that:<br>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;*<br>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<br>3) is NOT categorised in rating category 19. | GR81 | 0.00721021 | 2.585 | 2,161 | 299,698 |
| 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 | 0.01681655 | 6.029 | 3,393 | 201,771 |
| 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.<br><br>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 | 0.00559633 | 2.006 | 447 | 79,927 |
| 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. | GR05 | 0.00634681 | 2.275 | 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 *Land Valuation Act 2010*. | GR73 | 0.01359642 | 4.874 | 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 *Land Valuation Act 2010*. | GR83 | 0.01676459 | 6.010 | N/A | N/A |

| Rating Category | Rating Category description | Charge Code (RCC Use) | Rate in the dollar (RID) | Multiplier | Minimum General Rate $ | Minimum General Rate Value Threshold $ |
|---|---|---|---|---|---|---|
| 17a | Land which is used for:<br>1) a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the property use code COM071; and:<br>2) The total lettable area of the drive in shopping centre/group of shops is less than 3,001 square metres. | GR110 | 0.01632000^ | 5.851 | 5,000 | 306,373 |
| 17b | Land which is used for:<br>1) a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the property use code COM072; and:<br>2) The total lettable area of the drive in shopping centre/group of shops is between 3,001 and 10,000 square metres | GR111 | 0.02237000^ | 8.020 | 50,000 | 2,235,136 |
| 17c | Land which is used for:<br>1) a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the property use code COM074; and:<br>2) The total lettable area of the drive in shopping centre/group of shops is between 10,001 and 20,000 square metres. | GR112 | 0.02581000^ | 9.253 | 250,000 | 9,686,168 |
| 17d | Land which is used for:<br>1) a Drive-in Shopping Centre/Group of Shops being land that meets the criteria or use description that corresponds with the property use code COM023; and:<br>2) The total lettable area of the drive in shopping centre/group of shops is greater than 20,000 square metres. | GR113 | 0.02702000^ | 9.686 | 750,000 | 27,757,217 |
| 19 | One or more land parcels where:<br>1) two or more self-contained places of business are located in one or more buildings;<br>2) the buildings are separated by common areas, other areas owned by the owner or a road; and<br>3) the total land area is greater than or equal to 4,000 square metres. | GR17 | 0.00702046 | 2.517 | 6,951 | 990,142 |

* The purpose of this differential rating category is to ensure that canal property owners contribute towards the cost of repairing revetment walls.
^ 50% cap applied to rating category.

## Limitation on increases in rates and charges

Section 116 of the *Local Government Regulation 2012* provides a mechanism for Council to limit the increase in the general rate to be paid for certain (but not all) categories of land within the city. The purpose of applying a 'cap' is to assist in mitigating what might otherwise be a significant rate increase.

The decision to utilise Section 116 will be made on a year-to-year basis.

## Environment and Coastal Management Separate Charge

Council considers that managing and enhancing biodiversity, as well as protecting foreshores and addressing coastal hazards, delivers broad community benefit.

Environmental management covers activities such as fire management, bushland regeneration and weed management for bushland and conservation areas, education and awareness programs, green spaces, water ways, catchments, and ecosystems across the city.

Coastal Management includes foreshore maintenance activities and implementing the recommendations of Shoreline Erosion Management Plans and Coastal Hazard Adaptation Strategy to manage and protect significant community assets and values.

This charge is applied on a per lot basis, levied in accordance with section 103 of the *Local Government Regulation 2012* 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 | 280.48 | Per lot |

## Landfill Remediation Separate Charge

Council considers that monitoring and remediating closed landfills to prevent environmental harm provides a broad community benefit. This activity is funded through a separate charge levied in accordance with section 103 of the *Local Government Regulation 2012*. The funds are applied in accordance with the Landfill Remediation Separate Charge Policy WST-002-P.

This charge is applied on a per lot basis, levied in accordance with section 103 of the *Local Government Regulation 2012* and is subject to Council's Farming Concession.

| Charge Code (RCC Use) | Charge Description | Charge Amount Per Annum $ | Charge Basis |
|---|---|---|---|
| EN03 | Landfill Remediation | 99.52 | 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.

Council considers that strengthening governance and proactively managing SES resources benefits the community. This charge funds a full-time SES Local Controller and Community Resilience Officer, supporting the ongoing readiness and capability of the Redland City SES.

This charge is applied on a per property basis, levied in accordance with section 103 of the *Local Government Regulation 2012* and is subject to Council's Farming Concession.

| Charge Code (RCC Use) | Charge Description | Charge Amount Per Annum $ | Charge Basis |
|---|---|---|---|
| SES01 | Redland City SES Administration | 7.60 | Per property |

## Redland City Rural Fire Brigade Separate Charge

Section 152ZD of the *Fire Services Act 1990* allows Council to levy either special rates and charges or separate rates and charges to contribute to funding rural fire brigades in Council's local government area.

Rural fire brigades provide essential services by responding to fires locally and supporting other brigades and emergency services. They work with the Queensland Fire Department on year-round planning and preparedness, and deliver community education on fire behaviour and prevention.

This charge is applied on a per lot basis and levied in accordance with section 103 of the *Local Government Regulation 2012*.

| Charge Code (RCC Use) | Charge Description | Charge Amount Per Annum $ | Charge Basis |
|---|---|---|---|
| FL06 | Redland City Rural Fire Brigade | 6.00 | 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 (CTS) 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 Waste Management and Resource Recovery Policy WST-003-P.

The waste and recycling charge is set by Council to recover the full cost of providing waste management services. This includes collection, kerbside recycling and optional green waste services as well as waste disposal costs, site development, environmental monitoring, statutory charges, administration and operations of transfer stations. Council continues to apply a full cost pricing model in 2026-27.

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

| Residential kerbside collection services | | | | |
|---|---|---|---|---|
| | Mainland | | Island | |
| **Charge description** | **Charge Code** (RCC Use) | **Annual amount $** | **Charge Code** (RCC Use) | **Annual amount $** |
| Residential 240Lt Waste / 240Lt Recycle | RF01 | 770.48 | RF201 | 814.96 |
| Residential 140Lt Waste / 240Lt Recycle | RF15 | 645.68 | RF215 | 765.32 |
| Residential 240Lt Waste / 340Lt Recycle | RF301 | 770.48 | RF218 | 814.96 |
| Residential 140Lt Waste / 340Lt Recycle | RF302 | 645.68 | RF219 | 765.32 |
| Residential 140Lt Waste / 140Lt Recycle | RF303 | 601.28 | RF220 | 738.92 |
| Residential 240Lt Green Waste | RFG01 | 75.00 | | |
| **Additional bin and service – Scheduled days** | | | | |
| Residential 240Lt addit. Waste | RF09 | 391.60 | RF209 | 504.56 |
| Residential 240Lt addit. Recycle | RF16 | 213.28 | RF216 | 275.36 |
| Residential 140Lt addit. Waste | RF17 | 348.92 | RF217 | 492.60 |
| Residential 340Lt addit. Recycle | RF53 | 275.88 | RF253 | 313.00 |
| Residential 240Lt addit. Green Waste | RFG02 | 98.48 | | |
| **Additional service existing bin (Temporary lift) – Scheduled days** | **Charge Code** (RCC Use) | **Amount per lift $** | | |
| Residential 140Lt Waste (temp. lift) | RF12 | 28.20 | | |
| Residential 240Lt Waste (temp. lift) | RF13 | 31.64 | | |
| Residential 240Lt Recycle (temp. lift) | RF14 | 29.08 | | |
| Residential 340Lt Recycle (temp. lift) | RF54 | 20.52 | | |
| Residential 240Lt Green Waste (temp. lift) | RFG03 | 15.40 | | |
| **Additional Service Existing Bin (Temporary Lift) – Outside Scheduled Days** | **Charge Code** (RCC Use) | **Amount per Lift $** | | |
| Residential 240Lt addit. Waste (temp. lift) | RF40 | 102.64 | | |
| Residential 140Lt addit. Waste (temp. lift) | RF41 | 75.24 | | |
| Residential 240Lt addit. Recycle (temp. lift) | RF42 | 58.16 | | |
| Residential 340Lt addit. Recycle (temp. lift) | RF55 | 59.92 | | |

| Residential Waste Bulk Bin Collection Services | | | | |
|---|---|---|---|---|
| | Mainland | | Island | |
| Charge Description | Charge Code (RCC Use) | Annual Amount $ | Charge Code (RCC Use) | Annual Amount $ |
| **Waste Service - 1 service per week** | | | | |
| Residential 0.66m³ Waste (Rear lift) | RF20 | 1,761.80 | | |
| Residential 0.66m³ Waste (Front lift) | RF80 | 1,547.24 | RF180 | 4,418.32 |
| Residential 1.10m³ Waste (Rear lift) | RF23 | 2,911.80 | | |
| Residential 1.10m³ Waste (Front lift) | RF19 | 2,873.96 | | |
| Residential 1.50m³ Waste | RF26 | 3,648.40 | RF106 | 5,268.24 |
| Residential 2.00m³ Waste | RF84 | 4,741.68 | RF184 | 7,023.04 |
| Residential 2.25m³ Waste | RF29 | 5,272.56 | RF109 | 7,899.64 |
| Residential 3.00m³ Waste | RF32 | 6,946.44 | RF112 | 10,469.04 |
| Residential 4.00m³ Waste | RF35 | 9,200.20 | RF115 | 13,483.80 |

| Residential Waste Bulk Bin Collection Services | | | | |
|---|---|---|---|---|
| | Mainland | | Island | |
| Charge Description | Charge Code (RCC Use) | Annual Amount $ | Charge Code (RCC Use) | Annual Amount $ |
| **Additional Waste Service - Lift only; 1 service per week** | | | | |
| Residential 0.66m³ addit. Waste lift | RF21 | 78.12 | | |
| Residential 1.10m³ addit. Waste lift | RF24 | 92.56 | | |
| Residential 1.50m³ addit. Waste lift | RF27 | 94.88 | RF107 | 146.24 |
| Residential 2.00m³ addit. Waste lift | RF85 | 100.60 | RF185 | 177.52 |
| Residential 2.25m³ addit. Waste lift | RF30 | 109.64 | RF110 | 196.64 |
| Residential 3.00m³ addit. Waste lift | RF33 | 130.40 | RF113 | 242.44 |
| Residential 4.00m³ addit. Waste lift | RF36 | 162.56 | RF116 | 300.28 |
| **Temporary Waste Service (≤3 months) - Bin and Lift; 1 service** | **Charge Code** (RCC Use) | **Amount per Bin & Lift $** | **Charge Code** (RCC Use) | **Amount per Bin & Lift $** |
| Residential 0.66m³ Waste (temp. bin & lift) | RF22 | 168.24 | | |
| Residential 1.10m³ Waste (temp. bin & lift) | RF25 | 302.08 | | |
| Residential 1.50m³ Waste (temp. bin & lift) | RF28 | 307.52 | RF108 | 365.52 |
| Residential 2.00m³ Waste (temp. bin & lift) | RF86 | 321.80 | RF186 | 388.60 |
| Residential 2.25m³ Waste (temp. bin & lift) | RF31 | 328.60 | RF111 | 408.08 |
| Residential 3.00m³ Waste (temp. bin & lift) | RF34 | 349.64 | RF114 | 453.40 |
| Residential 4.00m³ Waste (temp. bin & lift) | RF37 | 377.84 | RF117 | 511.76 |

| Residential and Commercial Bulk Bin Recycle Collection Services | | | | |
|---|---|---|---|---|
| | Mainland | | Island | |
| Charge Description | Charge Code (RCC Use) | Annual Amount $ | Charge Code (RCC Use) | Annual Amount $ |
| **Recycle Service - 1 service per fortnight** | | | | |
| Residential/Commercial 0.66m³ Recycle (Rear lift) | RF81 | 1,007.64 | | |
| Residential/Commercial 0.66m³ Recycle (Front lift) | RF82 | 1,027.36 | RF182 | 1,883.68 |
| Residential/Commercial 1.10m³ Recycle (Rear lift) | RF63 | 1,584.56 | | |
| Residential/Commercial 1.10m³ Recycle (Front lift) | RF83 | 1,697.92 | RF183 | 3,018.64 |
| Residential/Commercial 1.50m³ Recycle | RF66 | 2,268.40 | RF136 | 4,247.20 |
| Residential/Commercial 2.00m³ Recycle | RF87 | 3,029.68 | | |
| Residential/Commercial 2.25m³ Recycle | RF69 | 3,266.76 | RF139 | 6,273.00 |
| Residential/Commercial 3.00m³ Recycle | RF72 | 4,246.48 | RF142 | 8,354.28 |
| Residential/Commercial 4.00m³ Recycle | RF75 | 4,552.40 | RF145 | 11,076.40 |
| **Additional Recycle Service Lift only – 1 service** | **Charge Code** (RCC Use) | **Amount per Lift $** | **Charge Code** (RCC Use) | **Amount per Lift $** |
| Residential/Commercial 1.10m³ addit. Recycle lift | RF65 | 226.64 | | |
| Residential/Commercial 1.50m³ addit. Recycle lift | RF68 | 233.04 | RF138 | 408.56 |
| Residential/Commercial 2.00m³ addit. Recycle lift | RF88 | 236.20 | | |
| Residential/Commercial 2.25m³ addit. Recycle lift | RF71 | 241.04 | RF141 | 408.56 |
| Residential/Commercial 3.00m³ addit. Recycle lift | RF74 | 245.84 | RF144 | 408.56 |
| Residential/Commercial 4.00m³ addit. Recycle lift | RF77 | 255.56 | RF147 | 408.56 |

| Residential and Commercial Bulk Bin Recycle Collection Services | | | | |
|---|---|---|---|---|
| | Mainland | | Island | |
| Charge Description | Charge Code (RCC Use) | Amount per Bin & Lift $ | Charge Code (RCC Use) | Amount per Bin & Lift $ |
| **Temporary Recycle Service (≤3 months) - Bin and Lift – 1 service** | | | | |
| Residential/Commercial 1.10m³ Recycle (temp. bin & lift) | RF64 | 398.56 | | |
| Residential/Commercial 1.50m³ Recycle (temp. bin & lift) | RF67 | 303.00 | RF137 | 747.32 |
| Residential/Commercial 2.00m³ Recycle (temp. bin & lift) | RF89 | 329.44 | | |
| Residential/Commercial 2.25m³ Recycle (temp. bin & lift) | RF70 | 331.68 | RF140 | 747.32 |
| Residential/Commercial 3.00m³ Recycle (temp. bin & lift) | RF73 | 360.00 | RF143 | 747.32 |
| Residential/Commercial 4.00m³ Recycle (temp. bin & lift) | RF76 | 396.92 | RF146 | 747.32 |

| Commercial Kerbside Collection Services | | | | |
|---|---|---|---|---|
| | Mainland | | Island | |
| **Charge Description** | **Charge Code** (RCC Use) | **Annual Amount $** | **Charge Code** (RCC Use) | **Annual Amount $** |
| Commercial 240L Waste / 240L Recycle | RFC01 | 774.48 | RFC201 | 938.04 |
| Commercial 140L Waste / 240L Recycle | RFC15 | 633.08 | RFC215 | 850.12 |
| Commercial 240L Waste / 340L Recycle | RFC301 | 774.48 | RFC218 | 938.04 |
| Commercial 140L Waste / 340L Recycle | RFC302 | 633.08 | RFC219 | 850.12 |
| Commercial 140L Waste / 140L Recycle | RFC303 | 594.60 | RFC220 | 823.68 |
| Commercial 240L Recycle (Stand Alone) | RFC16 | 184.80 | RFC216 | 275.36 |
| Commercial 340L Recycle (Stand Alone) | RFC53 | 239.12 | RFC253 | 313.00 |
| Commercial 240L Green Waste | RFCG01 | 85.36 | | |
| **Additional Bin and Service** | | | | |
| Commercial 240L Additional Waste | RFC09 | 446.04 | RFC209 | 627.64 |
| Commercial 240L Additional Green Waste | RFCG02 | 85.36 | | |
| **Additional Service Existing Bin (Temporary Lift)** | **Charge Code** (RCC Use) | **Amount per Lift $** | | |
| Commercial 240L Green Waste lift | RFCG03 | 13.36 | | |

| Commercial Waste Bulk Bin Collection Services | | | | |
|---|---|---|---|---|
| | Mainland | | Island | |
| **Charge Description** | **Charge Code** (RCC Use) | **Annual Amount $** | **Charge Code** (RCC Use) | **Annual Amount $** |
| **Waste Service - 1 service per week** | | | | |
| Commercial 0.66m$^3$ Waste (Rear lift) | RFC20 | 2,220.44 | | |
| Commercial 0.66m$^3$ Waste (Front lift) | RFC80 | 2,005.88 | RFC180 | 4,632.68 |
| Commercial 1.10m$^3$ Waste (Rear lift) | RFC23 | 3,676.68 | | |
| Commercial 1.10m$^3$ Waste (Front lift) | RFC19 | 3,638.84 | RFC119 | 3,374.64 |
| Commercial 1.50m$^3$ Waste | RFC26 | 4,691.00 | RFC106 | 6,019.52 |
| Commercial 2.00m$^3$ Waste | RFC84 | 6,131.84 | RFC184 | 8,024.92 |
| Commercial 2.25m$^3$ Waste | RFC29 | 6,837.12 | RFC109 | 9,027.40 |
| Commercial 3.00m$^3$ Waste | RFC32 | 9,032.96 | RFC112 | 11,976.72 |
| Commercial 4.00m$^3$ Waste | RFC35 | 11,981.88 | RFC115 | 15,519.80 |

| Commercial Waste Bulk Bin Collection Services | | | | |
|---|---|---|---|---|
| | Mainland | | Island | |
| Charge Description | Charge Code (RCC Use) | Amount per Lift $ | Charge Code (RCC Use) | Amount per Lift $ |
| **Additional Waste Service - Lift only – 1 service per week** | | | | |
| Commercial 0.66m³ addit. Waste lift | RFC21 | 87.20 | | |
| Commercial 1.10m³ addit. Waste lift | RFC24 | 108.04 | RFC124 | 89.12 |
| Commercial 1.50m³ addit. Waste lift | RFC27 | 115.56 | RFC107 | 158.80 |
| Commercial 2.00m³ addit. Waste lift | RFC85 | 127.72 | RFC185 | 194.84 |
| Commercial 2.25m³ addit. Waste lift | RFC30 | 140.64 | RFC110 | 216.72 |
| Commercial 3.00m³ addit. Waste lift | RFC33 | 171.72 | RFC113 | 270.36 |
| Commercial 4.00m³ addit. Waste lift | RFC36 | 216.88 | RFC116 | 337.96 |
| **Temporary Waste Service (≤3 months) – Bin and Lift – 1 service** | **Charge Code** (RCC Use) | **Amount per Bin & Lift $** | **Charge Code** (RCC Use) | **Amount per Bin & Lift $** |
| Commercial 0.66m³ Waste (temp. bin & lift) | RFC22 | 177.28 | | |
| Commercial 1.10m³ Waste (temp. bin & lift) | RFC25 | 317.56 | RFC125 | 258.44 |
| Commercial 1.50m³ Waste (temp. bin & lift) | RFC28 | 328.20 | RFC108 | 365.92 |
| Commercial 2.00m³ Waste (temp. bin & lift) | RFC86 | 348.96 | RFC186 | 394.24 |
| Commercial 2.25m³ Waste (temp. bin & lift) | RFC31 | 359.64 | RFC111 | 416.56 |
| Commercial 3.00m³ Waste (temp. bin & lift) | RFC34 | 390.96 | RFC114 | 469.68 |
| Commercial 4.00m³ Waste (temp. bin & lift) | RFC37 | 432.08 | RFC117 | 537.72 |

## Water charges

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

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

This is a requirement of section 41 of the *Local Government Regulation 2012*. Prices are set to recover enough revenue to cover the water business's costs, including a contribution to Council and a return on its assets. This full cost pricing is a requirement of National Competition Policy and section 41(1)(d) of the *Local Government Regulation 2012*.

## Fixed water access charges

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

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

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

1. A fixed water access charge will be applied per meter connection for rural land that is contiguous where connection is available to separate parcels of land and the land is used for farming purposes.
2. Lots held in the same ownership name, but separated by a road will be treated as contiguous lots where the land is rural and used for farming purposes, except where the lots have separate water meter connections then contiguity will not be applied.

3. The fixed water access charge will be applied against adjoining lots as if they were one lot where the adjoining residential lots are in the same ownership name, are amalgamated for rating purposes and:
   i) the main roof structure of an occupied dwelling is constructed over the adjoining boundary line of those lots; or
   ii) one of the adjoining lots would, if sold separately, be unable to lawfully accommodate a dwelling; or
   iii) one of the adjoining lots would not be issued a building permit unless an existing approved structure was removed.
4. A fixed water access charge will not apply for a fire bypass meter.
5. A fixed water access charge will not be applied where:
   i) the land associated to the property is undeveloped and landlocked, i.e. there is no private or public access or egress to the property; or
   ii) the property is categorised for the purpose of Differential General Rating as Rating Category 10 (Constrained land); or
   iii) the property cannot be serviced by the reticulated water system because of physical constraints; or
   iv) the property can be serviced by the reticulated water system, but is not currently connected because the property owner has not requested connection; and
      a) the property boundary is greater than 25 metres 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 metres of the property boundary line.

| Residential | | | |
|---|---|---|---|
| **Meter Size** | **Charge Description** | **Charge Code** (RCC Use) | **Charge Amount Per Annum $** |
| 20 mm | Residential fixed water access 20 mm | VBM20 | 415.68 |
| 25 mm | Residential fixed water access 25 mm | VBM25 | 649.48 |
| 32 mm | Residential fixed water access 32 mm | VBM32 | 1,064.12 |
| 40 mm | Residential fixed water access 40 mm | VBM40 | 1,662.68 |
| 50 mm | Residential fixed water access 50 mm | VBM50 | 2,597.96 |
| 80 mm | Residential fixed water access 80 mm | VBM80 | 6,650.80 |
| 100 mm | Residential fixed water access 100 mm | VBM100 | 10,391.88 |
| 150 mm | Residential fixed water access 150 mm | VBM150 | 23,381.68 |
| **Boundary Meter** | | | |
| 20 mm | Residential boundary meter fixed water access 20 mm | VCBM20 | 415.68 |
| 25 mm | Residential boundary meter fixed water access 25 mm | VCBM25 | 649.48 |
| 32 mm | Residential boundary meter fixed water access 32 mm | VCBM32 | 1,064.12 |
| 40 mm | Residential boundary meter fixed water access 40 mm | VCBM40 | 1,662.68 |
| 50 mm | Residential boundary meter fixed water access 50 mm | VCBM50 | 2,597.96 |
| 80 mm | Residential boundary meter fixed water access 80 mm | VCBM80 | 6,650.80 |
| 100 mm | Residential boundary meter fixed water access 100 mm | VCBM100 | 10,391.88 |
| 150 mm | Residential boundary meter fixed water access 150 mm | VCBM150 | 23,381.68 |

| Non-residential | | | |
|---|---|---|---|
| **Meter Size** | **Charge Description** | **Charge Code** (RCC Use) | **Charge Amount Per Annum $** |
| 20 mm | Non-residential fixed water access 20 mm | VBW20 | 540.36 |
| 25 mm | Non-residential fixed water access 25 mm | VBW25 | 844.32 |
| 32 mm | Non-residential fixed water access 32 mm | VBW32 | 1,383.36 |
| 40 mm | Non-residential fixed water access 40 mm | VBW40 | 2,161.52 |
| 50 mm | Non-residential fixed water access 50 mm | VBW50 | 3,377.36 |
| 80 mm | Non-residential fixed water access 80 mm | VBW80 | 8,646.04 |
| 100 mm | Non-residential fixed water access 100 mm | VBW100 | 13,509.40 |
| 150 mm | Non-residential fixed water access 150 mm | VBW150 | 30,396.20 |
| **Boundary Meter** | | | |
| 20 mm | Non-residential boundary meter fixed water access 20 mm | VCBW20 | 540.36 |
| 25 mm | Non-residential boundary meter fixed water access 25 mm | VCBW25 | 844.32 |
| 32 mm | Non-residential boundary meter fixed water access 32 mm | VCBW32 | 1,383.36 |
| 40 mm | Non-residential boundary meter fixed water access 40 mm | VCBW40 | 2,161.52 |
| 50 mm | Non-residential boundary meter fixed water access 50 mm | VCBW50 | 3,377.36 |
| 80 mm | Non-residential boundary meter fixed water access 80 mm | VCBW80 | 8,646.04 |
| 100 mm | Non-residential boundary meter fixed water access 100 mm | VCBW100 | 13,509.40 |
| 150 mm | Non-residential boundary meter fixed water access 150 mm | VCBW150 | 30,396.20 |
| **Council Meter** | | | |
| 20 mm | Council fixed water access 20 mm | VCW20 | 540.36 |
| 25 mm | Council fixed water access 25 mm | VCW25 | 844.32 |
| 32 mm | Council fixed water access 32 mm | VCW32 | 1,383.36 |
| 40 mm | Council fixed water access 40 mm | VCW40 | 2,161.52 |
| 50 mm | Council fixed water access 50 mm | VCW50 | 3,377.36 |
| 80 mm | Council fixed water access 80 mm | VCW80 | 8,646.04 |
| 100 mm | Council fixed water access 100 mm | VCW100 | 13,509.40 |
| 150 mm | Council fixed water access 150 mm | VCW150 | 30,396.20 |

## 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 (CTS), Building Unit Plan or Group Title Plan will be applied in the following manner:

| | |
|---|---|
| Community Title Scheme land established prior to 1 January 2008 or under construction, but not completed, prior to 31 December 2007 | Water consumption charges will be applied consistent with section 196 of the *Body Corporate and Community Management Act 1997*.<br><br>i) The main meter will be read and used for the purpose of water consumption charge calculations.<br>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.<br>iii) A fixed access charge will be levied on the main meter and apportioned by lot entitlement to each lot owner. |
| Community Title Scheme land established after 1 January 2008. | Water consumption charges will be applied consistent with section 195 of the *Body Corporate and Community Management Act 1997*.<br><br>i) The main meter and all internal meters will be read and used for the purpose of water consumption charge calculations.<br>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:<br>a. no adjustment will be made to the total of the calculated water consumption for the internal meters; and<br>b. the variance will be treated as zero.<br>c. where the CTS has no body corporate water outlet, the variance may be written off when charged on the internal meters<br>iii) The water consumption charge applied to each individual unit holder will be calculated on their own individual internal metered water supply.<br>iv) A fixed access charge will be levied on the main meter and apportioned by lot entitlement to each lot owner. |
| Building Unit and Group Title Scheme Land | Water consumption charges will be applied consistent with section 64 of the *Building Units and Group Titles Act 1980*.<br><br>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.<br>ii) The main meter will be read and used for the purpose of water consumption charge calculations.<br>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.<br>iv) A fixed access charge will be levied on the main meter and apportioned by lot entitlement to each lot owner. |

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

| Consumption | | | | |
|---|---|---|---|---|
| **Charge Code** (RCC Use) | **Charge Description** | **Retail Water Price (RCC) $ Per Kilolitre** | **State Bulk Water Price $ Per Kilolitre** | **Total Price $ Per Kilolitre** |
| VWCRES | Residential* | 0.904 | 3.517 | 4.421 |
| VWCRCC | Council | 2.066 | 3.517 | 5.583 |
| VWCCOM | Non-residential** | 2.066 | 3.517 | 5.583 |
| VWCCNC | Concessional | 0.904 | 3.517 | 4.421 |

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

## Sewerage charges

The sewerage charge is set as one tariff based on sewer units and applied as set-out in the sewerage charges table below. Non-residential properties are charged on a per lot and/or per pedestal or equivalent pedestal basis for urinals where 900mm equals 1 pedestal. Prices are set to recover enough revenue to cover the wastewater business's costs, including a contribution to Council and a return on its assets. This full cost pricing is a requirement of National Competition Policy and section 41(1)(d) of the *Local Government Regulation 2012*.

The sewerage charge covers costs associated with asset replacement for seven treatment plants, with an eighth to be handed over to Council in 2026-27, approximately 140 pump stations, the treatment of wastewater, administration, billing and repair to mains and wastewater infrastructure.

| Sewerage | | | |
|---|---|---|---|
| **Charge Code** (RCC Use) | **Charge Description** | **Charge Amount $** | **Charge Basis** |
| VSW01 | Sewerage | 40.33 | per unit |
| VSW02 | Council sewerage | 40.33 | per unit |
| VCSW01 | Sewerage shared service | 40.33 | 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)<br>• each dwelling unit | 25 | Dwelling |
| Non-residential building (other than that included in another category in this policy)<br>• First pedestal<br>• Each additional pedestal | 25<br>20 | Pedestal<br>Pedestal |
| Motels<br>• first pedestal<br>• each additional pedestal | 25<br>10 | Pedestal<br>Pedestal |
| Retirement or Lifestyle Villages / Nursing Homes / Manufactured Homes Village (assessed as one property for the purposes of rating)<br>• first pedestal<br>• each additional pedestal if contained within a hospital or hostel, or communal area<br>• each additional pedestal if contained within an individual dwelling unit | 25<br>20<br>15 | Pedestal<br>Pedestal<br>Pedestal |
| Sporting and Recreational Clubs/Associations/Organisations without poker machines | 30 | Lot |

| Land that is not part of a Community Title Scheme, Building Unit Plan or Group Title Plan | No. of Units | Charge Basis Per |
|---|---|---|
| Sporting and Recreational Clubs/Associations/Organisations with poker machines | | |
| • First pedestal | 25 | Pedestal |
| • Each additional pedestal | 20 | Pedestal |
| Community Service Organisations (assessed as one property or as part of a larger complex) | | |
| • Church | 10 | Church |
| • Hall | 10 | Hall |
| • Presbytery or manse | 25 | Dwelling |
| • All other | 10 | Property |
| School (assessed as one property or as part of a larger complex) | | |
| • First pedestal | 25 | Pedestal |
| • Each additional pedestal | 20 | Pedestal |
| Caravan parks | | |
| • Park site not connected to sewer | 10 | Site |
| • Park site connected to sewer | 15 | Site |

| Land that is part of a Building Unit Plan (BUP), Group Title Plan (GTP) or Community Title Scheme (CTS) | No. of Units | Charge Basis Per |
|---|---|---|
| Residential dwelling | 25 | Lot / Dwelling |
| Non-residential – where the service is supplied to a lot within a Scheme | | |
| • 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 |

| Land that is vacant where a wastewater connection is available | No. of Units | Charge Basis Per |
|---|---|---|
| Vacant land | 25 | Lot |

The following sewerage charging exceptions apply:

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

   The sewerage charge will be applied against such adjoining lots as if they are one lot. All other adjoining lots will be charged the sewerage charge on a per lot basis.
2. The sewerage charge will not be applied to lots that are undeveloped and landlocked (i.e. there is no private or public access or egress to the property).

3. Sewerage charges will not apply to lots identified as having an insurmountable drainage constraint such that it is unlikely a development permit, or permits, would be granted for the construction of a residential or commercial building on the land. This includes some rateable land that has been identified as having significant conservation values. On the Southern Moreton Bay islands all rateable land identified with insurmountable drainage constraint or conservation values has an environmental zoning or an Open Space zone in the Redland Planning Scheme.
4. Land that cannot be serviced by the wastewater network because of
    i) physical constraints associated to the land; or
    ii) the land is greater than 25 metres from the nearest wastewater network and the land owner is unable to meet Council requirements; or
    iii) the land can be served by the wastewater network, but Council has resolved to limit extensions in the area.

## Trade Waste Charges

Trade waste requirements are administered under the *Local Government Act 2009*, the *Water Supply (Safety and Reliability) Act 2008* and related Council policies and guidelines to ensure the management of commercial and industrial wastewater discharged into the wastewater network is consistent with Council's legal responsibilities and obligations.

Trade waste charges are separate from other wastewater charges. Trade waste charges are determined by the volume and quality of wastewater entering the wastewater system. These charges apply from the date the trade waste approval starts.

Billing for trade waste discharged into the wastewater system is structured as follows:

- Charges are calculated quarterly and included in the property owner's rates notice.
    1) Trade waste charges are considered a debt owed by the property owner.
    2) Payment obligations and recovery methods for trade waste charges are like those for general rates.

There are two primary types of trade waste charges:

**Trade waste generator charge**

This is a fixed fee applied to each trade waste business on a property, covering recurring administration and overhead costs associated with trade waste management. This charge is the same across all categories and is billed in advance.

**Trade waste discharge treatment charge**

This variable fee applies to each trade waste business based on the treatment costs. It varies depending on the quantity and quality of the wastewater discharged. There are three categories for this charge.

***Category 1*** dischargers are low risk. They are charged a standard volume charge only, with no additional quality-based charge.

$$C = Q_D \times K_{VOL}$$

Where:

C is the billing period charge ($).

$Q_D$ is the trade waste discharge volume for the billing period (kL).

$K_{VOL}$ is the volumetric charge rate ($/kL).

The volumetric charge $K_{VOL}$, 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.

***Category 2*** dischargers are medium risk. They are charged a volume charge plus a quality charge calculated from RCC Sewer Admission Limits (SAL).

Quality charges are based on Chemical Oxygen Demand (COD), Total Suspended Solids (TSS), Total Oil and Grease (TOG), Total Nitrogen (TN), and Total Phosphorus (TP).

$$C = Q_D \times (K_{VOL} + K_{QUAL_CAT2})$$

Where:

C is the billing period charge ($).

$Q_D$ is the trade waste discharge volume for the billing period (kL).

$K_{VOL}$ is the volumetric charge rate ($/kL).

$K_{QUAL}$ is the quality charge ($/kL).

$$K_{QUAL_CAT2} = K_{COD} + K_{TSS} + K_{TOG} + K_{TN} + K_{TP}$$

All Category 2 customers are charged at “deemed-to-comply” at Sewer Admission Limits. It is assumed that Category 2 customers meet RCC sewer admission limits and are not charged over-limit strength, unless investigation findings suggest otherwise.

Table 1: Standard Category 2 concentrations for charging

| Parameter | Sewer Admission Limits (SAL) (mg/L) | Definition in calculations | Contaminant Load Charge ($/kg) | Trade Waste Quality Charge ($/kL) |
|---|---|---|---|---|
| Chemical Oxygen demand (COD) | 1,500 | $SAL_{COD}$ | $N_{COD}$ | $K_{COD} = SAL_{COD} * N_{COD} / 1000$ |
| Total Suspended Solids (TSS) | 600 | $SAL_{TSS}$ | $N_{TSS}$ | $K_{TSS} = SAL_{TSS} * N_{TSS} / 1000$ |
| Total Oil & Grease (TOG) | 200 | $SAL_{TOG}$ | $N_{TOG}$ | $K_{TOG} = SAL_{TOG} * N_{TOG} / 1000$ |
| Total Nitrogen (TN) | 50 | $SAL_{TN}$ | $N_{TN}$ | $K_{TN} = SAL_{TN} * N_{TN} / 1000$ |
| Total Phosphorus (TP) | 10 | $SAL_{TP}$ | $N_{TP}$ | $K_{TP} = SAL_{TP} * N_{TP} / 1000$ |

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

- Council agrees to accept wastewater which has properties in excess of the sewer admission limits and the conditions of such acceptance are defined in the trade waste approval; or
- a trade waste generator discharges waste to sewer in excess of the limits defined in the trade waste approval or the sewer admission limits (Appendix 1) without approval to exceed the limits; or
- in a specific case of a Category 1 generator that does not have a grease arrestor, an additional charge based on concentrations of pollutants is added to the volume charge of the generator. The period of this charge is subject to approval.

This charge shall apply to each non-complying parameter in addition to the general charges.

The formula for calculation shall be:

$$C = Q_D \times (K_{VOL} + K_{QUAL_CAT3})$$

Where:

d is a constant determined by Council (range 0-2, default 1)

$X_{COD}$ etc. are the average concentration values of the discharge into the sewer based on sample test results obtained during the billing period (mg/L).

$SAL_{COD}$ etc. are the sewer admission limit values, or other negotiated values defined in the trade waste approval, for the pollutant (mg/L).

$K_{COD}$ etc. are the quality charge for the pollutants ($/kL).

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

The period of the charge will be the time period, based on the sampling frequency, over which the limits are considered by Council to have been exceeded. Sampling charges are to be borne by the discharger.

**Inspection and analysis fees**

The trade waste charges in all categories allow for routine inspections and quality compliance analyses. Where additional inspections and laboratory analyses are required because of non-compliance with trade waste approval conditions, full costs will be recovered from the owner of the property.

| Charge Code (RCC Use) | Charge Description | | Charge Amount $ | Charge Basis |
|---|---|---|---|---|
| VTP01 | Trade Waste Generator Charge | | 620.07 | per annum |
| VTP02 | Council Trade Waste Generator Charge | | 620.07 | 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) | | | 3.4347 | per kilolitre |
| **Category 2** | | | | |
| Base volume charge (a) | | | 3.4347 | per kilolitre |
| **Trade Waste Discharge** | **$ per kg** | **mg/L** | | |
| Chemical Oxygen Demand (C.O.D) | 2.5256 | 1500 | 3.7883 | per kilolitre |
| Total Suspended Solids (T.S.S.) | 1.1352 | 600 | 0.6811 | per kilolitre |
| Total Oil and Grease (T.O.G.) | 1.1352 | 200 | 0.2270 | per kilolitre |
| Phosphorus | 10.4205 | 10 | 0.1042 | per kilolitre |
| Nitrogen | 3.1146 | 50 | 0.1557 | per kilolitre |
| **Standard volume plus quality charge** | | | 8.3911 | per kilolitre |

| Category 3 | |
|---|---|
| **Pollutant concentrations dependant on test results** | |
| Constant 'd' | Factor of 1 |

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

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

Where individual trade waste generators have information that would indicate a departure from the standard sewer discharge factor, application may be made for reconsideration of the fraction used.

# Interest on overdue rates

Pursuant to section 133 of the *Local Government Regulation 2012*, interest, calculated on daily rates and applied as compound interest, is payable on overdue rates or charges from the day they become overdue or at a later day as decided by Council. For 2026-27, Council has decided compound interest on daily rests at the rate of 12.19 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 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' (Veteran 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 Veteran Gold Card is entitled to receive the maximum pension concession allowed to them in accordance with their level of entitlement, and is dependent upon the approved pensioner's proportionate share of the gross Differential General Rate.

3. Ownership – The concession will apply only to the approved pensioner's proportionate share of the gross Differential General Rate. For the purposes of determining proportionate share, regard shall be given to conveyancing practice that requires the nature and extent of co-ownership to be recorded on the Transfer (Form 1) lodged in the Titles Office and Property Transfer Information (Form 24) received for change of ownership and rates purposes.

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

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

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

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

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

4. Residential Requirements – Where a pensioner, for reasons of ill health or infirmity (e.g. poor health, feeble in body or health, physically weak, especially through age) resides some or all of the time in alternative accommodation, such as a nursing home or similar type accommodation (where personal care is available on site and provided as required) or with family or friends, the residence may be regarded as the 'principal place of residence' if it is not occupied on a paid tenancy basis during the absence of the approved pensioner owner/s and the approved pensioner owner/s remain solely responsible for the payment of rates and charges levied in respect of the property.

5. Trusteeship – In the case of property held in trusteeship the applicant, in order to be considered for eligibility, must be considered to have legal responsibility for payment of all rates and charges levied in respect of the property, regardless of whether the applicant is the trustee or the beneficiary of the Trust.

6. Life Tenants – the criteria for determining life tenants will be that:

   i) The property in respect of which the Differential General Rate is levied must be the principal place of residence of the pensioner and the pensioner must reside on the property (i.e. a life tenant cannot reside in a nursing home and claim the concession as may occur with ordinary home ownership); and

   ii) The pensioner must not have a major interest in other residential property in Redland City; and

iii) The life tenancy must be created by a valid Will, which applies to the property in question, or by a Court Order; and

iv) There must be no provision in the Will or Court Order that relieves the life tenant from the obligation to pay the rates and charges levied in respect of the property.

7. Application of concession for new applicants:

   i) The rebate is to commence from the latter of either the date of application, or the date of purchase of a property; or

   ii) Where the principal place of residence was bequeathed to the applicant under the terms of a Will and it was their principal place of residence prior to the death of the previous owner; where the previous owner had an existing entitlement to the pensioner concession on the Differential General Rate, the entitlement will continue uninterrupted if a new application is received prior to or within 90 days of the death of the previous owner.

8. Application of concession for existing applicants:

   i) Where a replacement property is acquired within Redland City the entitlement to the concession will continue uninterrupted if a new 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 2026-27 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 Charges (Environment and Coastal Management, Landfill Remediation, Redland City SES Administration and Redland City Rural Fire Brigade charges) to people 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 Charge that may be properly made and levied on the adjoining lots will be applied. All other adjoining lots will be charged Separate 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 Organisation that:

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

Community Service Obligations (CSOs)

CITY WATER COMMUNITY SERVICE OBLIGATIONS (CSOS)

| Job Name | Nature of CSO | Budget Year 1 2026-27 $000 | Forecast Year 2 2027-28 $000 | Forecast Year 3 2028-29 $000 |
|---|---|---|---|---|
| Water concession not for profit | Reduced charges for water for charities and not for profit organisations | 125 | 129 | 133 |
| Wastewater concession not for profit | Reduced charges for wastewater for charities and not for profit organisations | 396 | 409 | 422 |
| Concealed leaks | A remission provided to eligible customers on the estimated water lost due to a concealed leak | 184 | 190 | 196 |
| | | **706** | **728** | **750** |

CITY WASTE COMMUNITY SERVICE OBLIGATIONS (CSOs)

| Job Name | Nature of CSO | Budget Year 1 2026-27 $000 | Forecast Year 2 2027-28 $000 | Forecast Year 3 2028-29 $000 |
|---|---|---|---|---|
| Clean Up Australia Day | Acceptance of Clean Up Australia Day waste at transfer stations, provision of bulk waste bins and waste collection from clean-up sites. | 2 | 2 | 2 |
| Waste Disposal from Community Groups and Islands | Disposal of construction and demolition (C&D) waste originating from islands not accepted at island waste transfer stations; and waiving of disposal fees for community groups and not for profit organisations. | 59 | 61 | 63 |
| In-Home Waste, Recycling and Green Waste Collection Service | In-Home wheelie bin collection services to residents who are unable to place their bin at the kerb for collection due to ill health, physical or mental capacity. | 153 | 158 | 163 |
| Bulky Item Collection Service (Elderly & People with Disability) | Removal and disposal of bulky items and green waste to eligible clients. | 46 | 48 | 49 |
| | | **261** | **269** | **277** |

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

For the purposes of administration:

1. Application is to be made to the treating hospital in an accepted format supplied to the hospital by Redland City Council. The hospital will forward the application and associated documentation, which includes the average kilolitres per annum used by the dialysis machine in the treatment, to Council for processing.

2. In the event the resident dependent on haemodialysis treatment is a member of a household of a tenanted property, evidence will be required to show the tenant is responsible for payment of the water consumption. Evidence may take the form of a copy of the lease agreement, or a letter from the owner or owner's agent that states the tenant is responsible for payment of the water consumption. Where the property is tenanted, Council will in good faith apply the concession to the property rate account with the expectation the concession will be passed onto the tenant.

3. Eligibility will be confirmed with the treating hospital on an annual basis.

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

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

5. The concession will commence for new 'first-time' approved applicants from the date given by the treating hospital as the start date for home dialysis in the nominated property.

6. Existing applicants who change residence will need to submit a new application through the treating hospital for the concession to apply to the new residence. The concession will apply from the date of tenancy or ownership.

### CONCEALED LEAKS CSO

Section 120(1)(d) 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, hose pipes, external taps or fittings, and other irrigation systems.
- Leaking or plumbing related faults with hot water systems, including solar hot water systems, panels or pipe work supplying them.
- Leaks in swimming pools, spas and other water features and fittings.
- Leaks in pipes to a jetty or pontoon.

For the purpose of administration:

1. Application to a concealed leak remission is open to:

    i) A residential customer who receives a rate notice in their name for the property that includes charges for water consumption.

    ii) A non-residential customer who uses on average no more than 100 kilolitres (kL) of drinking water per annum.

    iii) Not-for-profit entities that receive a rate notice in their name for the property that includes charges for water consumption.

2. Application must be made on the nominated form (Concealed Water Leak Application form) by the customer (property owner) where the leak occurred, or their authorised nominee, within five (5) months of the leak repair date to qualify for the remission. However, for land in a community title scheme (CTS), the application must be submitted as follows:

    i) If the CTS is individually sub-metered and the leak did not occur on common property, the property owner must apply for remission.

    ii) If the CTS is individually sub-metered and the leak did occur on common property, the Body Corporate must apply for remission.

    iii) If the CTS is not individually sub-metered, or the sub-meters are not approved to be read and billed by Council, the Body Corporate acting on behalf of all owners must apply for remission.

3. The leak must be repaired within 30 days of:

    i) The property owner identifying higher than usual water usage;

    ii) The date that the property owner ought reasonably have identified higher than usual water usage; or

    iii) Council notifying the property owner of higher than usual water use. Such notification may take the form of at least one of the following: SMS, email, letter, phone call or card left in the letterbox.

4. A remission will be provided by Council on the Distribution and Retail water consumption charge of the estimated water lost, which is applied as a financial adjustment. Queensland State Government will provide a remission on the State Bulk water consumption charge for a concealed water leak where eligibility requirements are met.

5. Customers who are pensioners approved for the Differential General Rate concession will receive a 100 per cent remission on the estimated water loss for the Distribution and Retail water consumption charge and also the State Bulk water consumption charge. All other eligible customers will receive an 80 per cent remission on the Distribution and Retail water consumption charge of the estimated water loss and a 70 per cent remission on the State Bulk water consumption charge of the estimated water loss.

6. 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.

7. The remission is calculated based on two (2) reading periods (generally around 190 days) and will be applied to the customer's property rate account in the next quarter.

8. Eligible customers are allowed one concealed leak remission within a three (3) year period (calculated from the leak repair dates) where the property is held in their ownership name during that period (refer to item 11).

9. A minimum cap on the concealed leak remission will apply. Where the remission is calculated and is less than $35 no remission will be applied, excluding pensioners approved for the Differential General Rate concession where a minimum cap of $25 will apply.

10. The following information may be used to calculate the remission:

    i) The date the leak was repaired.

    ii) The average daily water use 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 use is based on readings taken after the leak is repaired.

    iii) In lieu of a recent quarterly billing reading, the first reading taken after the leak is repaired.

    iv) The adopted Distribution and Retail water consumption price.

    v) The adopted State Bulk water consumption charge.

11. Council may allow a one-time replacement of a prior leak remission during a property's ownership if:

    i) a second major leak occurs within 3 years of the first repair; and

    ii) the calculated loss from the second leak exceeds that of the first.

    Any subsequent remission must be reduced by the amount previously credited to the customer. This does not reset the 3-year eligibility period, which continues from the date of the first leak repair.

12. Provide an appeal process for applicants with extenuating circumstances to seek a variation to this policy to receive a greater remission than currently afforded under the Policy. The Extenuating Circumstances Panel will provide property owners with an avenue to apply for a remission if the extenuating circumstances exist.

    i) The Extenuating Circumstances Panel will determine whether extenuating circumstances apply, which may, subject to the determination of the Panel, include where:

    - repair of the concealed leak not being completed within the 30 day timeframe allowed under paragraph 2(b) of the Policy; or

- remission being sought in respect of 2 or more reading periods (provided that the 30 day timeframe allowed under paragraph 2(b) of the Policy has been complied with).
- health issues or prolonged illness preventing the customer from remedying a concealed leak. Any appeal on these grounds should be supported by evidence in the form of certification from an appropriately qualified medical practitioner; or
- an unidentified major leak which could not reasonably be prevented by the customer due to a natural disaster.

ii) Application must be made in writing on the nominated form for Extenuating Circumstances per the Concealed Leaks Policy FIN-018-P setting out the extenuating circumstances and the extent of the policy variation sought.

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

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

**WASTEWATER CSO**

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

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

**TRADE WASTE CSO**

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

### CONCEALED LEAK CSO ON TRADE WASTE CHARGES

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

1. Application must be made by the customer (property owner) where the leak occurred, or their authorised nominee, by completing the nominated form (Trade Waste Water Leak Application), within four (4) months of the issue of the charge 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.

3. The following information may be used to calculate the remission:

    i) The date the leak was repaired.

    ii) The average daily water used calculated on the first given four (4) quarter period that is not leak effected, excluding new owners where the average daily water used is based on readings taken after the leak is repaired.

    iii) In place of a recent quarterly billing reading, the first reading taken after the leak is repaired.

4. The remission calculation is based on the difference between the actual water consumption and the estimated water consumption.

5. The remission will be applied as an adjustment to the customer's property account. The maximum period for which the remission is calculated is 2 reading periods.

6. A register will be kept of all Trade Waste charge remissions given.

# Other revenue 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 GST 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 Organisation –** to qualify as a Community 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 an individual or particular persons and it is prevented, either by its constituent documents or by operation of law, from distributing its assets for the benefit of an individual or particular persons either while it is operating or upon winding up.
2. It exists for any lawful purpose that provides a public benefit, at large or in a particular locality that improves community welfare, education or safety. This includes sporting or recreational clubs with less than 2,000 social 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 that supports the outcomes of Council's Corporate Plan.
    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 childcare services, religion, culture, natural environment, or other purposes beneficial to the community.
    ii) Excludes organisations that have gaming machines and/or trade regularly with a liquor licence i.e. in a commercial manner.

4. Has no restrictions on membership that is in contravention of the Queensland *Anti-Discrimination Act 1991* or the *Associations Incorporations Act 1981*.
5. Does not have a disqualifying purpose. That is the purpose of engaging in or promoting activities that are unlawful or contrary to public policy or the purpose of promoting or opposing a political party or a candidate for political office.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Water connection tariffs:**

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

2. **Non-residential** – land used predominantly for commercial or industrial purposes. This tariff includes:
   i) Camping, caravan or tourist parks that are not registered as a mobile home park under the *Manufactured Homes (Residential Parks) Act 2003*; and
   ii) Sporting and Recreational clubs/Associations with poker machines.

3. **Concessional** – land owned or leased by a Religious or not-for-profit Community Service Organisation, which includes Associations or Sporting or Recreational clubs without poker machines.

4. **Council** – land held by Redland City Council either freehold or as Trustee.

# Appendices and Glossary



# Appendix A – Raby Bay Canal Estate Map



# Appendix B – Aquatic Paradise Canal Estate Map



## Glossary – Financial Sustainability Measures

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

* Finance costs only include interest charged on a local government's existing Queensland Treasury Corporation's debt balance.
** Book Value of Debt in this calculation excludes Right-of Use lease liabilities.

**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.

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