

## THE INDEPENDENT PRICING AND REGULATORY TRIBUNAL OF NSW

# APPLICATION FOR A SPECIAL VARIATION TO GENERAL INCOME

Under Section 508A of the *Local Government Act 1993* 2014/15

(Updated - 9 May 2014)

# SECTION 508A APPLICATION FORM PART A

Before completing this form, you MUST read the Division of Local Government's

Guidelines for the preparation of an application for a special variation to general income

Guidelines are available on the Division's website at www.dlg.nsw.gov.au.

**NOTE:** This part of the application must be completed in conjunction with Part B (Special Variation Application Form 2014/15 - Part B)

# Instructions

Section 508A allows a council (you) to increase general income by a percentage that is greater than the rate peg each year, up to a maximum of 7 years. You must identify the percentage increase requested for each year inclusive of the rate peg. You must also identify percentage increases in minimum rates for each year, if the increases exceed the statutory limit.

Note: IPART can approve a percentage increase to minimum rates above the statutory limit that differs from the special variation percentage increase as long as you have justified and properly consulted on that percentage. See Attachment 4 of the Guidelines for further details.

Both Part A and Part B of the application should be submitted to IPART (us) via the Council Portal on our website at www.ipart.nsw.gov.au. A hardcopy should also be forwarded to us (see Guidelines for details).

Part A consists of 7 worksheets:

- ▶ Worksheet 1 (Identification): Identifies your council and a council contact officer, collects information on any special variations (SVs) due to expire and summarises the cumulative impact of the SV and the impact on minimum rates.
- ► Worksheet 2 (current year Notional General Income): Calculates your Notional General Income for the current year (year 0 in the application, 2013/14).
- ▶ Worksheet 3 (first year Notional General Income): Calculates your proposed Notional General Income for next year (year 1 in the application, 2014/15).
- ▶ Worksheet 4 (Calculation): Calculates your Permissible General Income based on the 1st year SV percentage and Crown land adjustments, plus other income adjustments in 2014/15.
- ▶ Worksheet 5a (Impact on Rates 1): Calculates the average annual and cumulative increase in rates for each category/sub-category for each year of the SV, with and without the SV.
- ▶ Worksheet 5b (Impact on Rates 2): Collects the assessment numbers in the 3 main ordinary rate categories for different land values in year 1 and the proposed rates across this distribution (ie, midpoints of each land value range) for each year of the SV.
- ▶ Worksheet 6 (Additional SV Income and Expenditure): Collects how you intend to use the additional funds (above the rate peg) from the SV.

Step-by-step instructions on completing the worksheets are provided below.

# Worksheet 1 - Identification

- ▶ Select the date for the first year of the application (M3).
  - ▷ Selecting the date from the drop down list, automatically populates the date fields on Worksheet 1 (WK1), WK5 and WK6.
- ▶ Select the requested no. of years (2 to 7) of income increases in the application (K16).
- ▶ Answer the questions about expiring SVs (K17 to K22).
  - ▷ If the council does not have any SVs due to expire in the period of the requested SV and the answer is "No" in K17, leave other fields in this section blank.
- ▶ Enter the rate peg for 2014/15 in E34 as announced by us in late 2013.
  - ➤ The worksheet automatically assumes a rate peg of 3% for each of the forward years. (If the rate peg turns out to be different from that assumed, the % increase in general income with an approved SV does not change.)
- ▶ The percentage increase in general income needed in year 1 of the application (D34) will automatically populate from WK4 (F23) when it is completed.
  - ▷ The cumulative increase in general income due to the SV inclusive of the rate peg will populate automatically in WK1.
- ▶ Refer to WK4 to enter in any deduction for an SV which is due to expire on 30 June 2014 in the calculation of permissible general income in year 1.
  - > This dollar amount is linked to cell E46 in this worksheet.
  - $\triangleright$  This amount needs to be verified by the DLG before the application is submitted to us.
- ▶ Enter the requested percentage increases in general income (inc. rate peg) from year 2 (D35 to D40).
  - ▷ The annual and cumulative increases in permissible general income will populate once WK2, WK3 and WK4 have been completed.
- ▶ Enter in the value of any expiring variation from year 2 (2015/16) if it is due to expire at the end of any financial year within the period of the requested SV (E47 to E52).
  - ${igle}$  Any amount needs to be verified by the DLG before the application is submitted to us.
  - ➤ The other Permissible General Income calculations will populate automatically when WK4 is completed.

# Worksheet 2 - Notional General Income 2013/14

This worksheet calculates the Notional General Income for the previous year, by applying the rating structure used in the previous year to land values, adjusted by supplementary valuations received during that year. The calculations should be checked with DLG before applying to us.

Any inclusion in WK2 as a "supplementary valuation" must agree with Section 4 of the valuation of Land Act 1916.

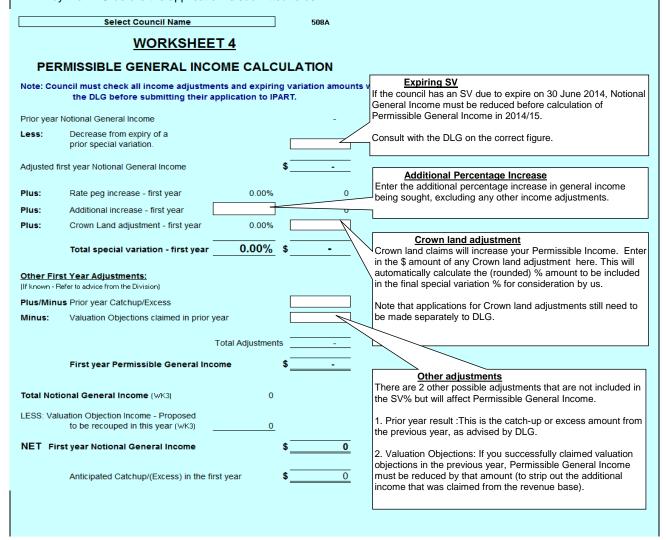
# Worksheet 3 - Notional General Income 2014/15

This worksheet calculates the proposed Notional General Income. It should apply the rating structure, including the proposed SV increase, to land values adjusted by supplementary valuations received during the year.

The rating structure entered here must be checked by the DLG and reflect the Draft Operational Plan.

# **Worksheet 4 - Calculation**

This worksheet calculates Permissible General Income and the value of the proposed SV after taking into account various adjustments. Income adjustments and expiring SV amounts are to be verified by the DLG before the application is submitted to us.



# Worksheet 5a - Impact on Ratepayers (part 1)

This worksheet is designed to show the minimum rate increases with the proposed SV, and the average rate increase per sub-category (ordinary and special rates), with and without the proposed SV. It also shows the increases in annual charges over the period of the variation.

All shaded areas on this schedule will calculate automatically from the data entered.

## Ordinary and Special Average Rates

Enter in the average rates per sub-category as if the SV were not approved (only the rate peg would then apply) AND the average rates as if the SV were approved as requested.

## **Annual Charges**

Enter any proposed annual charges for each year of the proposed variation.

#### Note:

- 1. Average rates equal total income in a category or sub-category divided by the number of assessments in that same category or sub-category.
- 2. Rates should be reduced for any expiring SVs so that the net change in rates is measured.

# Worksheet 5b - Impact on Ratepayers (part 2)

This worksheet shows the distribution of ordinary rates across different land values and how different (ordinary) ratepayers will be impacted by the proposed SV, depending on the value of their land.

Enter the number of assessments in the ordinary rating categories (residential, business farmland, mining) across various land value ranges in 2014/15, and the rate levels across different land values in each year of the application, with and without the proposed SV.

If you have had a general revaluation of land during the prior year this spreadsheet will not accurately refect the impact on ratepayers in year 1. We will take this into account when using this worksheet. Please complete the tables using the number of assessments from the first year of the SV (2014/15).

# Worksheet 6 - Proposed Additional SRV Income and Expenditure

This worksheet is designed to show how the council proposes to use the additional funding above the rate peg generated from the SV.

\* This worksheet is not protected to allow the council flexibility to add or delete rows.

The worksheet automatically calculates additional SRV income in Years 1 and 2. Councils must complete the additional SRV income rows for years 3 to 10.

Councils must enter each category of expenditure, and if applicable, individual program/project names, in column C under one of the headings provided.

The spreadsheet will calculate the difference between the additional income from the special variation and what it is spent on. A positive difference means that the additional income is not all spent on opex or capex.

\* Part B of the application provides councils with the opportunity to explain their expenditure plans and the impacts on their financial position.

Enquiries regarding the completion of this application should be directed to:

**Dennis Mahoney** 02 9290 8494

dennis mahoney@ipart.nsw.gov.au

Nick Singer 02 9290 8459

nick\_singer@ipart.nsw.gov.au

Issue Date: 09/13



# APPLICATION FOR SPECIAL VARIATION TO GENERAL INCOME COMMENCING IN

# Section 508A - Part A

# **WORKSHEET 1**

201	4/2015	
201	7/2013	

Council Name:	Richmond Valley Council
Contact Details:	
Name:	
Position:	
Telephone:	
Email:	

# **Expiring special variations (SVs)**

- For how many years is the council requesting % increases as part of this application?
   Does the council have any existing special variations due to expire over this period?
- If so, the amounts of expiring special variations must be entered in WK4 and/or cells E46 to E51 below.

	5 years
No	

## Requested annual percentage increases

Any special variation % increase for a given year approved by IPART is the total increase permitted in

a council's general income, before adjustments are made for catch ups/excesses and valuation objections.

Note: Approved SV% increases do not change if the actual rate peg turns out to be different from that assumed for a particular year.

		Annual %	% increase	Cumulative % increase					
		SV (inc. rate		SV (inc. rate	Rate peg	Above the			
		peg)	Rate peg only	peg)	only	rate peg			
Y 1	2014/15	12.30%	2.30%	12.30%	2.30%	10.00%			
Y 2	2015/16	5.50%	3.00%	18.48%	5.37%	13.11%			
Y 3	2016/17	5.50%	3.00%	24.99%	8.53%	16.46%			
Y 4	2017/18	5.50%	3.00%	31.87%	11.79%	20.08%			
Y 5	2018/19	5.50%	3.00%	39.12%	15.14%	23.98%			
Y 6	2019/20								
Y 7	2020/21								

## Increase in Permissable General Income (PGI)

	Notional General Income	Expiring Special Variation	Adjusted Notional General income	Special Variation % increase requested	Notional General Income after SV% applied	Other 1st- year adjustments	Permissible General Income (PGI)	Annual % increase in PGI	PGI if only the Rate Peg applied	PGI if expiring SV renewed and Rate Peg applied
Y 0 2013/14							8,808,534		8,808,534	8,808,534
Y 1 2014/15			8,808,534	12.30%		- 135	9,891,849	12.30	9,010,995	9,010,995
Y 2 2015/16	9,891,849		9,891,849	5.50%	10,435,900		10,435,900	5.50	9,281,325	9,281,325
Y 3 2016/17	10,435,900		10,435,900	5.50%	11,009,875		11,009,875	5.50	9,559,765	9,559,765
Y 4 2017/18	11,009,875		11,009,875	5.50%	11,615,418		11,615,418	5.50	9,846,558	9,846,558
Y 5 2018/19	11,615,418		11,615,418	5.50%	12,254,266		12,254,266	5.50	10,141,955	10,141,955
Y 6 2019/20										
Y 7 2020/21										
Total rise in PGI				GI - in \$ terms	3,445,732					
						. 0/ /	00 100/			

# - in % terms 39.12%

## Cumulative Increase in PGI

ΥO	2013/14	Cumulative PGI under the SV	Cumulative PGI under the Rate Peg	Cumulative rise in PGI above the Rate Peg	Cumulative rise in PGI if expiring SV renewed and Rate Peg applied	Cumulative rise in PGI above renewed ESV and Rate Peg
Y 1	2013/14	9.891.849	9.010.995	880.853	9.010.995	880.853
Y 2	2015/16	20,327,749	18,292,320	2,035,429	18,292,320	2,035,429
Υ3	2016/17	31,337,624	27,852,085	3,485,539	27,852,085	3,485,539
Y 4	2017/18	42,953,042	37,698,643	5,254,399	37,698,643	5,254,399
Y 5	2018/19	55,207,308	47,840,598	7,366,710	47,840,598	7,366,710
Y 6	2019/20					
Y 7	2020/21					
						15 40%

15.40% Total % rise in PGI under the SV that exceeds the rise in the PGI under renewed ESV and rate peg

# **WORKSHEET 2**

# **Calculation of Notional General Income-2013/14**

# Applicable to the first year of the application

This worksheet must reflect the rating structure levied in the previous year

(NOTE: Valuations used here are to be taken from Council's valuation list on 1 July of the above year and are to include supplementaries having the same base date and furnished to Council during that year and estimates of increases in valuations provided to the Council under section 513)

# **Calculation of Notional General Income - Ordinary Rates**

Rating Category (s514- 518)	Name of sub-category	Number of Assessments	Ad Valorem Rate	Base Amount \$	Base Amount %	Minimum Amount \$	Number on Minimum	Land Value (see note above)	Land Value of Land on Minimum	Notional General Income
Residential		7,668.00	0.303	310.00	43.75%			1,008,571,900		5,433,053
Residential	Rural Residential	585.00	0.198	240.00	41.54%			99,783,540		337,971
Farmland		1,512.00	0.209	360.00	31.87%			556,823,410		1,708,081
Business		673.00	0.848	360.00	18.22%			128,201,510		1,329,429
Total Asse	ssments:	10,438.00			Total Rate	eable Land	Value:	1,793,380,360	Sub-Total:	8,808,534

# Richmond Valley Council Calculation of Notional General Income - Special Rates

Special Rates (Name & which ratepayers)	Number of Assessments	Ad Valorem Rate	Base Amount \$	Base Amount %	Minimum Amount \$	Number on Minimum	Land Value (see note above)	Land Value of Land on Minimum	Notional Income
	•		•		•			Sub-Total:	0

Richmond Valley Council

# Calculation of Notional General Income - Annual Charges

Annual Charges (excluding water supply, sewerage and domestic and non-domestic waste management services)	No. of Assessments	Amount of Charge \$	Notional Income
		Sub-Total:	0

**Total Notional General Income:** 

8,808,534

Note: Section 505(a) of the Act provides for those rates and charges that are to be included in general income, including certain section 501 annual charges.

# **WORKSHEET 3**

# **Calculation of Notional General Income - 2014/15**

# This worksheet must contain the rating structure proposed for the first year of the special variation application.

Note: A rating structure that does not comply with the legislation may not be approved. It is Council's responsibility to check its rating structure with DLG before submission to IPART.

# **Calculation of Notional General Income - Ordinary Rates**

Rating Category (s514- 518)	Name of sub-category	Number of Assess-ments	Ad Valorem Rate	Base Amount \$	Base Amount %	Minimum Amount \$	Number on Minimum	Land Value as at start of year	Land Value of Land on Minimum	Notional General Income
Residential		7,668.00	0.369	310.00	38.98%			1,008,571,900		6,098,710
Residentia	Rural Residential	585.00		240.00				99,783,540		379,880
Business		673.00						128,201,510		1,493,527
Farmland		1,512.00	0.247	360.00	28.35%			556,823,410		1,919,674
Total Asses	ssments:	10,438.00			   Total Ratea	ble Land Va	alue:	1,793,380,360	Sub-Total:	9,891,791

Richmond	Valley	Council
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# Calculation of Notional General Income - Special Rates

Special Rates (Name)	Number of Assess-ments	Ad Valorem Rate	Base Amount \$	Base Amount %	Minimum Amount \$	Number on Minimum	Land Value as at start of year	Land Value of Land on Minimum	Notional Income
								Sub-Total:	0

<b>Richmond Valley Council</b>
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# **Calculation of Notional General Income - Annual Charges**

Annual Charges (excluding water supply, sewerage and domestic and non-domestic waste management services)	No. of Assessments	Amount of Charge \$	Notional Income
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df			
		Sub-Total:	0

**Total Notional General Income** 

9,891,791

LESS: Valuation Objection Income - Proposed to be recouped in this year

**NET** Notional General Income

9,891,791

Note: Section 505(a) of the Act provides for those rates and charges that are to be included in general income, including certain section 501 annual charges.

**Richmond Valley Council** 

First year Permissible General Income

508A

(135)

9,891,849

# **WORKSHEET 4**

# PERMISSIBLE GENERAL INCOME CALCULATION

Please check all income adjustments and expiring variation amounts with DLG before submitting the application.

Prior year N	lotional General Income			8,808,534
Less:	Decrease from expiry of a prior special variation.			
Adjusted fire	st year Notional General Income		\$_	8,808,534
Plus:	Rate peg increase - first year	2.30%		202,596
Plus:	Additional increase - first year	10.00%		880,853
Plus:	Crown Land adjustment - first year	0.00%		
	Total special variation - first year	12.30%	\$_	1,083,450
	Year Adjustments: fer to advice from the DLG)			
·	: Prior year Catchup/Excess		Г	1,136
i ius/iviiilus	. I noi year Catchup/Excess		느	1,130
Minus:	Valuation Objections claimed in prior ver	ar		(1.271)

**Total Adjustments** 

# **WORKSHEET 5a**

## IMPACT ON MINIMUM RATES, AVERAGE RATES AND OTHER CHARGES

The aim of this sheet is to show the minimum rate increase (if applicable), the average rate increase per sub-category (inclusive of all relevant rates) and the proposed annual charges in each year of the proposed special variation.

It also aims to compare average rates with and without the proposed special variation.

All ordinary rates and special rates need to be included.

Note: rate estimates should reflect expected minimum or average rates, inclusive of any expiring variations.

#### Minimum Rates - with proposed special variation

If the council levies minimum rates and proposes to set minimum amounts above the statutory limit for any category or sub-category, these rates should be detailed below. The % increase in ordinary minimum rates should be the same as the special variation increase in each year unless a separate minimum rates application is submitted.

			Or	dinary ar	nd Specia	l Rates -	with spec	ial variat	ion												Cui	mulative	Increase	es											
Category	Sub-category or Special Rate name	Minimum Rates	Rates Year 1	Rates Year 2	Rates Year 3	Rates Year 4	Rates Year 5	Rates Year 6	Year 7	Incre Yea	ar 1			n Increase: ear 2	s			Increases ar 3				n Increase ear 4	s			Increases ar 5		М	inimum Yea	Increases ar 6		N	/linimum Yea	Increases ar 7	,
			2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	Annual	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%
	no minimum rates - n/a																													اــــــا					
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#### Average Ordinary and Special Rates - with proposed special variation

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_			Or	dinary an	nd Specia	I Rates -	with spec	cial variat	tion												Cun	nulative l	ncrease	S											
Category	Sub-category or Special Rate name	Current Average Rates	Rates Year 1	Rates Year 2	Rates Year 3	Rates Year 4	Rates Year 5	Rates Year 6		Incr	erage eases ar 1			Increases ar 2			Average I Yea					Increases ar 4		,	Average I Yea	Increases ar 5				Increases ar 6		A	Average I Yea	Increases ar 7	
		2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	Annual	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%
Residential		709.00	795.00	838.73	884.85	933.52	984.87			86.00	12.13%	43.72	5.50%	129.73	18.30%	46.13	5.50%	175.85	24.80%	48.67	5.50%	224.52	31.67%	51.34	5.50%	275.87	38.91%								
Residential	Rural Residential	578.00	649.00	684.70	722.35	762.08	804.00			71.00	12.28%	35.69	5.50%	106.70	18.46%	37.66	5.50%	144.35	24.97%	39.73	5.50%	184.08	31.85%	41.91	5.50%	226.00	39.10%								
Business		1,975.00	2,219.00	2,341.05	2,469.80	2,605.64	2,748.95			244.00	12.35%	122.05	5.50%	366.05	18.53%	128.76	5.50%	494.80	25.05%	135.84	5.50%	630.64	31.93%	143.31	5.50%	773.95	39.19%	i 1		1					
Farmland		1,130.00	1,270.00	1,339.85	1,413.54	1,491.29	1,573.31			140.00	12.39%	69.85	5.50%	209.85	18.57%	73.69	5.50%	283.54	25.09%	77.74	5.50%	361.29	31.97%	82.02	5.50%	443.31	39.23%	j 1		,					
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#### Average Ordinary and Special Rates - without special variation (assumed rate peg only)

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	Sub-category or Special Rate name	Current Average Rates	Rates	Average Rates Year 2	Rates	Rates	Rates	Rates	Average Rates Year 7	Ave Incre Yea	ases			Increases ar 2			Average Yea	Increases ar 3				Increases ar 4		,	Average Yea	Increases ar 5	•			Increases ar 6				e Increases 'ear 7	•
								2019/20	2020/21	Annual	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%
Residential		709.00			767.72		0.0			15.00	2.12%	21.36	2.95%	36.36	5.13%	22.36	3.00%	58.72	8.28%			81.08	11.44%	23.68	3.00%		14.78%								
Residential	Rural Residential	578.00			627.19					13.00	2.25%	17.43	2.95%	30.43	5.26%	18.76	3.08%	49.19				67.96	11.76%	18.76	2.90%	86.72	15.00%							4	
Business				2,082.05		2,209.68				46.00	2.33%	61.05	3.02%	107.05	5.42%		3.02%	169.92		64.76		234.68	11.88%		3.02%		15.26%							4	
Farmland		1,130.00	1,156.00	1,188.61	1,225.43	1,262.26	1,299.09			26.00	2.30%	32.61	2.82%	58.61	5.19%	36.82	3.10%	95.43	8.45%	36.83	3.01%	132.26	11.70%	36.83	2.92%	169.09	14.96%							4	
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Domestic Waste Management Services - Annual Charge (Enter the current annual charge and the proposed annual charge for each year of the application.)

					te Manag															Cur	nulative	Increase	s											
Description	Average Rates	Year 1	Charge Year 2	Charge Year 3	Charge Year 4	Charge Year 5	Charge Year 6	Year 7	Ye.	ar 1		Ye	Increases ar 2			Ye	ncreases ar 3			Ye	Increases ear 4			Ye	Increases ar 5			Ye	ncreases ar 6			Ye	ncreases ar 7	
	2013/14		2015/16	2016/17	2017/18	2018/19	2019/20	2020/21						%	Annual	%	Cumulative	%	Annual	%	Cumulativ	%	Annual	%	Cumulativ	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%
Domestic Waste	370.00	381.10	392.53	404.31	416.44	428.93			11.10	3.00%	11.43	3.00%	22.53	6.09%	11.78	3.00%	34.31	9.27%	12.13	3.00%	46.44	12.55%	12.49	3.00%	58.93	15.93%								

#### Water Supply Services - Annual Charge

			Water	Supply S	Services -	- Annual	Charge													Cui	mulative	Increase	es											
Description	Rates	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6						Increases ear 2				ncreases ar 3				Increases ear 4				Increases ear 5				Increases ar 6			Ye	Increases ar 7	
	2013/14				2017/18	2018/19	2019/20	2020/21	Annual	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulativ	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%
Water Access Charge	120.00	126.00	132.30	138.92	145.86	153.15			6.00	5.00%	6.30	5.00%	12.30	10.25%	6.62	5.00%	18.92	15.77%	6.94	5.00%	25.86	21.55%	7.29	5.00%	33.15	27.63%								
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#### Sewerage Services - Annual Charges

						Annual Ch														Cui	mulative	Increase	S.											
Description	Current Average Rates	Charge	Annual Charge Year 2	Charge	Charge	Annual Charge Year 5	Charge	Annual Charge Year 7	Annual	ncreases ar 1			Increases ar 2			Annual I Ye	ncreases ar 3				Increases ear 4				ncreases ar 5				ncreases ar 6			Annual li Yea	ncreases ar 7	
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	Annual	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%
Sewer Access Charge	870.00	896.10	922.98	950.67	979.19	1,008.57			26.10	3.00%	26.88	3.00%	52.98	6.09%	27.69	3.00%	80.67	9.27%	28.52	3.00%	109.19	12.55%	29.38	3.00%	138.57	15.93%								
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#### Other Annual Charges

				Other	Annual (	Charge														Cu	mulative l	ncrease	es											
Description	Current Average Rates	Annual Charge Year 1				Annual Charge Year 5		Annual Charge Year 7	Annual   Ye	ncreases ar 1			Increases ear 2			Annual I Ye					Increases ear 4				Increases ar 5			Annual I Ye	ncreases ar 6				Increases ear 7	
1	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	Annual	%	Annual	%	Cumulativ	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%
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# **WORKSHEET 5b**

# **IMPACT ON DIFFERENT ORDINARY RATE LEVELS**

The aim of this sheet is to show the impact of the proposed increases on different rate levels in the main ordinary rate categories (residential, business and farmland categories - as applicable).

This worksheet must include the number of property assessments within each of the specified land value ranges. It must also include the estimated rate levels for the specified land values (eg \$50,000) over the period of the proposed special variation

- both with and without the variation.

Note: rate estimates should reflect expected actual rates, inclusive of any expiring variations.

Has the council had a general land revaluation in Year 0?: No

#### Ordinary Residential Rates - with proposed special variation

_						Ord	inary Res	idential R	ates	
Land Value	Expected no. of property assessments in this valuation range in Year 1	Land value (for calculation of rates)	Year 0 (Current Rate)	Rates Year 1	Rates Year 2	Rates Year 3	Rates Year 4	Rates Year 5	Rates Year 6	Rates Year 7
			2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
\$0 to \$99,999	3,494	\$50,000	\$461.50	\$494.50	\$512.50	\$531.50	\$551.50	\$573.00		
\$100,000 to \$199,999	3,060	\$150,000	\$764.50	\$863.50	\$917.50	\$974.50	\$1,034.50	\$1,099.00		
\$200,000 to \$299,999	671	\$250,000	\$1,067.50	\$1,232.50	\$1,322.50	\$1,417.50	\$1,517.50	\$1,625.00		
\$300,000 to \$399,999	236	\$350,000	\$1,370.50	\$1,601.50	\$1,727.50	\$1,860.50	\$2,000.50	\$2,151.00		
\$400,000 to \$499,999	135	\$450,000	\$1,673.50	\$1,970.50	\$2,132.50	\$2,303.50	\$2,483.50	\$2,677.00		
\$500,000 to \$599,999	30	\$550,000	\$1,976.50	\$2,339.50	\$2,537.50	\$2,746.50	\$2,966.50	\$3,203.00		
\$600,000 to \$699,999	14	\$650,000	\$2,279.50	\$2,708.50	\$2,942.50	\$3,189.50	\$3,449.50	\$3,729.00		
\$700,000 to \$799,999	17	\$750,000	\$2,582.50	\$3,077.50	\$3,347.50	\$3,632.50	\$3,932.50	\$4,255.00		
\$800,000 to \$899,999	6	\$850,000	\$2,885.50	\$3,446.50	\$3,752.50	\$4,075.50	\$4,415.50	\$4,781.00		
\$900,000 to \$999,999	1	\$950,000	\$3,188.50	\$3,815.50	\$4,157.50	\$4,518.50	\$4,898.50	\$5,307.00		
\$1,000,000 to \$1,499,999	7	\$1,250,000	\$4,097.50	\$4,922.50	\$5,372.50	\$5,847.50	\$6,347.50	\$6,885.00		
\$1,500,000 to \$1,999,999	0	\$1,750,000	\$5,612.50	\$6,767.50	\$7,397.50	\$8,062.50	\$8,762.50	\$9,515.00		
\$2,000,000 to \$2,999,999	0	\$2,500,000	\$7,885.00	\$9,535.00	\$10,435.00	\$11,385.00	\$12,385.00	\$13,460.00		
\$3,000,000 and greater	0	\$3,000,000	\$9,400.00	\$11,380.00	\$12,460.00	\$13,600.00	\$14,800.00	\$16,090.00		

#### Ordinary Residential Rates - without proposed special variation

						Ord	inory Doc	idential R	otoc	
Land Value	property assessments in this valuation	Land value (for calculation of rates)	Year 0 (Current Rate)	Rates Year 1	Rates Year 2	Rates Year 3	Rates Year 4	Rates Year 5	Rates Year 6	Rates Year 7
	rango in Voar 1		2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
\$0 to \$99,999	3,494	\$50,000	461.50	\$467.50	\$475.50	\$484.00	\$492.50	\$501.50		
\$100,000 to \$199,999	3,060	\$150,000	764.50	\$782.50	\$806.50	\$832.00	\$857.50	\$884.50		
\$200,000 to \$299,999	671	\$250,000	1,067.50	\$1,097.50	\$1,137.50	\$1,180.00	\$1,222.50	\$1,267.50		
\$300,000 to \$399,999	236	\$350,000	1,370.50	\$1,412.50	\$1,468.50	\$1,528.00	\$1,587.50	\$1,650.50		
\$400,000 to \$499,999	135	\$450,000	1,673.50	\$1,727.50	\$1,799.50	\$1,876.00	\$1,952.50	\$2,033.50		
\$500,000 to \$599,999	30	\$550,000	1,976.50	\$2,042.50	\$2,130.50	\$2,224.00	\$2,317.50	\$2,416.50		
\$600,000 to \$699,999	14	\$650,000	2,279.50	\$2,357.50	\$2,461.50	\$2,572.00	\$2,682.50	\$2,799.50		
\$700,000 to \$799,999	17	\$750,000	2,582.50	\$2,672.50	\$2,792.50	\$2,920.00	\$3,047.50	\$3,182.50		
\$800,000 to \$899,999	6	\$850,000	2,885.50	\$2,987.50	\$3,123.50	\$3,268.00	\$3,412.50	\$3,565.50		
\$900,000 to \$999,999	1	\$950,000	3,188.50	\$3,302.50	\$3,454.50	\$3,616.00	\$3,777.50	\$3,948.50		
\$1,000,000 to \$1,499,999	7	\$1,250,000	4,097.50	\$4,247.50	\$4,447.50	\$4,660.00	\$4,872.50	\$5,097.50		
\$1,500,000 to \$1,999,999	0	\$1,750,000	5,612.50	\$5,822.50	\$6,102.50	\$6,400.00	\$6,697.50	\$7,012.50		
\$2,000,000 to \$2,999,999	0	\$2,500,000	7,885.00	\$8,185.00	\$8,585.00	\$9,010.00	\$9,435.00	\$9,885.00		
\$3,000,000 and greater	0	\$3,000,000	9,400.00	\$9,760.00	\$10,240.00	\$10,750.00	\$11,260.00	\$11,800.00		

#### Ordinary Residential Rates - with proposed special variation

						С	umulative	Increase	es					
Land value (for calculation of rates)	Increa Year				eases ar 2			Incre Yea					eases ear 4	
\$	Annual						Cumulative	%	Annual	%	Cumulative	%		
\$50,000	33.00	7.15%	18.00	3.64%	51.00	11.05%	19.00	3.71%	70.00	15.17%	20.00	3.76%	90.00	19.50%
\$150,000	99.00	12.95%	54.00	6.25%	153.00	20.01%	57.00	6.21%	210.00	27.47%	60.00	6.16%	270.00	35.32%
\$250,000	165.00	15.46%	90.00	7.30%	255.00	23.89%	95.00	7.18%	350.00	32.79%	100.00	7.05%	450.00	42.15%
\$350,000	231.00	16.86%	126.00	7.87%	357.00	26.05%	133.00	7.70%	490.00	35.75%	140.00	7.52%	630.00	45.97%
\$450,000	297.00	17.75%	162.00	8.22%	459.00	27.43%	171.00	8.02%	630.00	37.65%	180.00	7.81%	810.00	48.40%
\$550,000	363.00	18.37%	198.00	8.46%	561.00	28.38%	209.00	8.24%	770.00	38.96%	220.00	8.01%	990.00	50.09%
\$650,000	429.00	18.82%	234.00	8.64%	663.00	29.09%	247.00	8.39%	910.00	39.92%	260.00	8.15%	1,170.00	51.33%
\$750,000	495.00	19.17%	270.00	8.77%	765.00	29.62%	285.00	8.51%	1,050.00	40.66%	300.00	8.26%	1,350.00	52.27%
\$850,000	561.00	19.44%	306.00	8.88%	867.00	30.05%	323.00	8.61%	1,190.00	41.24%	340.00	8.34%	1,530.00	53.02%
\$950,000	627.00	19.66%	342.00	8.96%	969.00	30.39%	361.00	8.68%	1,330.00	41.71%	380.00	8.41%	1,710.00	53.63%
\$1,250,000	825.00	20.13%	450.00	9.14%	1,275.00	31.12%	475.00	8.84%	1,750.00	42.71%	500.00	8.55%	2,250.00	54.91%
\$1,750,000	1,155.00	20.58%	630.00	9.31%	1,785.00	31.80%	665.00	8.99%	2,450.00	43.65%	700.00	8.68%	3,150.00	56.12%
\$2,500,000	1,650.00	20.93%	900.00	9.44%	2,550.00	32.34%	950.00	9.10%	3,500.00	44.39%	1,000.00	8.78%	4,500.00	57.07%
\$3,000,000	1,980.00	21.06%	1,080.00	9.49%	3,060.00	32.55%	1,140.00	9.15%	4,200.00	44.68%	1,200.00	8.82%	5,400.00	57.45%

#### Ordinary Residential Rates - without proposed special variation

						С	umulative	Increase	es					
Land value (for calculation of rates)	Increa Year				eases ar 2				eases ar 3				eases ear 4	
\$	Annual	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%
\$50,000	6.00	1.30%	8.00	1.71%	14.00	3.03%	8.50	1.79%	22.50	4.88%	8.50	1.76%	31.00	6.72%
\$150,000	18.00	2.35%	24.00	3.07%	42.00	5.49%	25.50	3.16%	67.50	8.83%	25.50	3.06%	93.00	12.16%
\$250,000	30.00	2.81%	40.00	3.64%	70.00	6.56%	42.50	3.74%	112.50	10.54%	42.50	3.60%	155.00	14.52%
\$350,000	42.00	3.06%	56.00	3.96%	98.00	7.15%	59.50	4.05%	157.50	11.49%	59.50	3.89%	217.00	15.83%
\$450,000	54.00	3.23%	72.00	4.17%	126.00	7.53%	76.50	4.25%	202.50	12.10%	76.50	4.08%	279.00	16.67%
\$550,000	66.00	3.34%	88.00	4.31%	154.00	7.79%	93.50	4.39%	247.50	12.52%	93.50	4.20%	341.00	17.25%
\$650,000	78.00	3.42%	104.00	4.41%	182.00	7.98%	110.50	4.49%	292.50	12.83%	110.50	4.30%	403.00	17.68%
\$750,000	90.00	3.48%	120.00	4.49%	210.00	8.13%	127.50	4.57%	337.50	13.07%	127.50	4.37%	465.00	18.01%
\$850,000	102.00	3.53%	136.00	4.55%	238.00	8.25%	144.50	4.63%	382.50	13.26%	144.50	4.42%	527.00	18.26%
\$950,000	114.00	3.58%	152.00	4.60%	266.00	8.34%	161.50	4.68%	427.50	13.41%	161.50	4.47%	589.00	18.47%
\$1,250,000	150.00	3.66%	200.00	4.71%	350.00	8.54%	212.50	4.78%	562.50	13.73%	212.50	4.56%	775.00	18.91%
\$1,750,000	210.00	3.74%	280.00	4.81%	490.00	8.73%	297.50	4.88%	787.50	14.03%	297.50	4.65%	1,085.00	19.33%
\$2,500,000	300.00	3.80%	400.00	4.89%	700.00	8.88%	425.00	4.95%	1,125.00	14.27%	425.00	4.72%	1,550.00	19.66%
\$3,000,000	360.00	3.83%	480.00	4.92%	840.00	8.94%	510.00	4.98%	1,350.00	14.36%	510.00	4.74%	1,860.00	19.79%

#### Ordinary Residential Rates - with proposed special variation

	_			Cı	ımulative	e Increas	ses					
Land value (for calculation of rates)		Incre Yea	eases ar 5				reases ear 6				reases ear 7	
\$	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%
\$50,000	21.50	3.90%	111.50	24.16%								
\$150,000	64.50	6.23%	334.50	43.75%								
\$250,000	107.50											
\$350,000	150.50	7.52%	780.50	56.95%								
\$450,000	193.50	7.79%	1,003.50	59.96%								
\$550,000	236.50	7.97%	1,226.50	62.05%								
\$650,000	279.50	8.10%	1,449.50	63.59%								
\$750,000	322.50	8.20%	1,672.50	64.76%								
\$850,000	365.50	8.28%	1,895.50	65.69%								
\$950,000	408.50	8.34%	2,118.50	66.44%								
\$1,250,000	537.50	8.47%	2,787.50	68.03%								
\$1,750,000	752.50											
\$2,500,000	1,075.00	8.68%	5,575.00	70.70%								
\$3,000,000	1,290.00	8.72%	6,690.00	71.17%								

## Ordinary Residential Rates - without proposed special variation

				Cı	ımulativ	e Increas	es					
Land value (for calculation of rates)			ases ar 5				reases ear 6				reases ear 7	
\$	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%
\$50,000	9.00	1.83%	40.00	8.67%								
\$150,000	27.00	3.15%	120.00	15.70%								
\$250,000	45.00	3.68%	200.00	18.74%								
\$350,000	63.00											
\$450,000	81.00	4.15%	360.00	21.51%								
\$550,000	99.00	4.27%	440.00	22.26%								
\$650,000	117.00	4.36%	520.00	22.81%								
\$750,000	135.00	4.43%	600.00	23.23%								
\$850,000	153.00	4.48%	680.00	23.57%								
\$950,000	171.00	4.53%	760.00	23.84%								
\$1,250,000	225.00	4.62%	1,000.00	24.41%								
\$1,750,000	315.00	4.70%	1,400.00	24.94%								
\$2,500,000	450.00	4.77%	2,000.00	25.36%								
\$3,000,000	540.00	4.80%	2,400.00	25.53%				·				

## Ordinary Business Rates - with proposed special variation

						Or	dinary Bu	siness Ra	tes	
Land Value	property assessments in	Land value (for calculation of rates)	Year 0 (Current Rate)	Rates Year 1	Rates Year 2	Rates Year 3	Rates Year 4	Rates Year 5	Rates Year 6	Rates Year 7
		***	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
\$0 to \$99,999		\$50,000	\$784.00	\$848.00			\$959.50			
\$100,000 to \$199,999		\$150,000	\$1,632.00	\$1,824.00	\$1,929.00		\$2,158.50			
\$200,000 to \$299,999	90	\$250,000	\$2,480.00	\$2,800.00	\$2,975.00	\$3,160.00	\$3,357.50	\$3,565.00		
\$300,000 to \$399,999	45	\$350,000	\$3,328.00	\$3,776.00	\$4,021.00	\$4,280.00	\$4,556.50	\$4,847.00		
\$400,000 to \$499,999	21	\$450,000	\$4,176.00	\$4,752.00	\$5,067.00	\$5,400.00	\$5,755.50	\$6,129.00		
\$500,000 to \$599,999	7	\$550,000	\$5,024.00	\$5,728.00	\$6,113.00	\$6,520.00	\$6,954.50	\$7,411.00		
\$600,000 to \$699,999	3	\$650,000	\$5,872.00	\$6,704.00	\$7,159.00	\$7,640.00	\$8,153.50	\$8,693.00		
\$700,000 to \$799,999	4	\$750,000	\$6,720.00	\$7,680.00	\$8,205.00	\$8,760.00	\$9,352.50	\$9,975.00		
\$800,000 to \$899,999	1	\$850,000	\$7,568.00	\$8,656.00	\$9,251.00	\$9,880.00	\$10,551.50	\$11,257.00		
\$900,000 to \$999,999	2	\$950,000	\$8,416.00	\$9,632.00	\$10,297.00	\$11,000.00	\$11,750.50	\$12,539.00		
\$1,000,000 to \$1,499,999	8	\$1,250,000	\$10,960.00	\$12,560.00	\$13,435.00	\$14,360.00	\$15,347.50	\$16,385.00		
\$1,500,000 to \$1,999,999	4	\$1,750,000	\$15,200.00	\$17,440.00	\$18,665.00	\$19,960.00	\$21,342.50	\$22,795.00	,	•
\$2,000,000 to \$2,999,999	3	\$2,500,000	\$21,560.00	\$24,760.00	\$26,510.00	\$28,360.00	\$30,335.00	\$32,410.00		
\$3,000,000 and greater	1	\$3,000,000	\$25,800.00	\$29,640.00	\$31,740.00	\$33,960.00	\$36,330.00	\$38,820.00		

## Ordinary Business Rates - without proposed special variation

						Or	dinary Bu	siness Ra	tes	
Land Value	property assessments in this valuation	Land value (for calculation of rates)	Year 0 (Current Rate)	Rates Year 1	Rates Year 2	Rates Year 3	Rates Year 4	Rates Year 5	Rates Year 6	Rates Year 7
			2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
\$0 to \$99,999	260	\$50,000	\$784.00	\$796.00	\$812.00	\$828.50	\$845.50	\$863.00		
\$100,000 to \$199,999	228	\$150,000	\$1,632.00	\$1,668.00	\$1,716.00	\$1,765.50	\$1,816.50	\$1,869.00		
\$200,000 to \$299,999	90	\$250,000	\$2,480.00	\$2,540.00	\$2,620.00	\$2,702.50	\$2,787.50	\$2,875.00		
\$300,000 to \$399,999	45	\$350,000	\$3,328.00	\$3,412.00	\$3,524.00	\$3,639.50	\$3,758.50	\$3,881.00		
\$400,000 to \$499,999	21	\$450,000	\$4,176.00	\$4,284.00	\$4,428.00	\$4,576.50	\$4,729.50	\$4,887.00		
\$500,000 to \$599,999	7	\$550,000	\$5,024.00	\$5,156.00	\$5,332.00	\$5,513.50	\$5,700.50	\$5,893.00		
\$600,000 to \$699,999	3	\$650,000	\$5,872.00	\$6,028.00	\$6,236.00	\$6,450.50	\$6,671.50	\$6,899.00		
\$700,000 to \$799,999	4	\$750,000	\$6,720.00	\$6,900.00	\$7,140.00	\$7,387.50	\$7,642.50	\$7,905.00		
\$800,000 to \$899,999	1	\$850,000	\$7,568.00	\$7,772.00	\$8,044.00	\$8,324.50	\$8,613.50	\$8,911.00		
\$900,000 to \$999,999	2	\$950,000	\$8,416.00	\$8,644.00	\$8,948.00	\$9,261.50	\$9,584.50	\$9,917.00		
\$1,000,000 to \$1,499,999	8	\$1,250,000	\$10,960.00	\$11,260.00	\$11,660.00	\$12,072.50	\$12,497.50	\$12,935.00		
\$1,500,000 to \$1,999,999	4	\$1,750,000	\$15,200.00	\$15,620.00	\$16,180.00	\$16,757.50	\$17,352.50	\$17,965.00		
\$2,000,000 to \$2,999,999	3	\$2,500,000	\$21,560.00	\$22,160.00	\$22,960.00	\$23,785.00	\$24,635.00	\$25,510.00		·
\$3,000,000 and greater	1	\$3,000,000	\$25,800.00	\$26,520.00	\$27,480.00	\$28,470.00	\$29,490.00	\$30,540.00		

## Ordinary Business Rates - with proposed special variation

						С	umulative	Increase	es					
Land value (for calculation of rates)	Increa Year				eases ar 2			Incre Yea					eases ar 4	
\$	Annual	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%
\$50,000	64.00	8.16%	35.00	4.13%	99.00	12.63%	37.00	4.19%	136.00	17.35%	39.50	4.29%	175.50	22.39%
\$150,000	192.00	11.76%	105.00	5.76%	297.00	18.20%	111.00	5.75%	408.00	25.00%	118.50	5.81%	526.50	32.26%
\$250,000	320.00	12.90%	175.00	6.25%	495.00	19.96%	185.00	6.22%	680.00	27.42%	197.50	6.25%	877.50	35.38%
\$350,000	448.00	13.46%	245.00	6.49%	693.00	20.82%	259.00	6.44%	952.00	28.61%	276.50	6.46%	1,228.50	36.91%
\$450,000	576.00	13.79%	315.00	6.63%	891.00	21.34%	333.00	6.57%	1,224.00	29.31%	355.50	6.58%	1,579.50	37.82%
\$550,000	704.00	14.01%	385.00	6.72%	1,089.00	21.68%	407.00	6.66%	1,496.00	29.78%	434.50	6.66%	1,930.50	38.43%
\$650,000	832.00	14.17%	455.00	6.79%	1,287.00	21.92%	481.00	6.72%	1,768.00	30.11%	513.50	6.72%	2,281.50	38.85%
\$750,000	960.00	14.29%	525.00	6.84%	1,485.00	22.10%	555.00	6.76%	2,040.00	30.36%	592.50	6.76%	2,632.50	39.17%
\$850,000	1,088.00	14.38%	595.00	6.87%	1,683.00	22.24%	629.00	6.80%	2,312.00	30.55%	671.50	6.80%	2,983.50	39.42%
\$950,000	1,216.00	14.45%	665.00	6.90%	1,881.00	22.35%	703.00	6.83%	2,584.00	30.70%	750.50	6.82%	3,334.50	39.62%
\$1,250,000	1,600.00	14.60%	875.00	6.97%	2,475.00	22.58%	925.00	6.89%	3,400.00	31.02%	987.50	6.88%	4,387.50	40.03%
\$1,750,000	2,240.00	14.74%	1,225.00	7.02%	3,465.00	22.80%	1,295.00	6.94%	4,760.00	31.32%	1,382.50	6.93%	6,142.50	40.41%
\$2,500,000	3,200.00	14.84%	1,750.00	7.07%	4,950.00	22.96%	1,850.00	6.98%	6,800.00	31.54%	1,975.00	6.96%	8,775.00	40.70%
\$3,000,000	3,840.00	14.88%	2,100.00	7.09%	5,940.00	23.02%	2,220.00	6.99%	8,160.00	31.63%	2,370.00	6.98%	10,530.00	40.81%

## Ordinary Business Rates - without proposed special variation

						С	umulative	Increase	es					
Land value (for calculation of rates)	Increa Year				eases ar 2				eases ar 3				eases ear 4	
\$	Annual	%	Annual % Cumulative %				Annual	%	Cumulative	%	Annual	%	Cumulative	%
\$50,000	12.00	1.53%	16.00	2.01%	28.00	3.57%	16.50	2.03%	44.50	5.68%	17.00	2.05%	61.50	7.84%
\$150,000	36.00	2.21%	48.00	2.88%	84.00	5.15%	49.50	2.88%	133.50	8.18%	51.00	2.89%	184.50	11.31%
\$250,000	60.00	2.42%	80.00	3.15%	140.00	5.65%	82.50	3.15%	222.50	8.97%	85.00	3.15%	307.50	12.40%
\$350,000	84.00	2.52%	112.00	3.28%	196.00	5.89%	115.50	3.28%	311.50	9.36%	119.00	3.27%	430.50	12.94%
\$450,000	108.00	2.59%	144.00	3.36%	252.00	6.03%	148.50	3.35%	400.50	9.59%	153.00	3.34%	553.50	13.25%
\$550,000	132.00	2.63%	176.00	3.41%	308.00	6.13%	181.50	3.40%	489.50	9.74%	187.00	3.39%	676.50	13.47%
\$650,000	156.00	2.66%	208.00	3.45%	364.00	6.20%	214.50	3.44%	578.50	9.85%	221.00	3.43%	799.50	13.62%
\$750,000	180.00	2.68%	240.00	3.48%	420.00	6.25%	247.50	3.47%	667.50	9.93%	255.00	3.45%	922.50	13.73%
\$850,000	204.00	2.70%	272.00	3.50%	476.00	6.29%	280.50	3.49%	756.50	10.00%	289.00	3.47%	1,045.50	13.81%
\$950,000	228.00	2.71%	304.00	3.52%	532.00	6.32%	313.50	3.50%	845.50	10.05%	323.00	3.49%	1,168.50	13.88%
\$1,250,000	300.00	2.74%	400.00	3.55%	700.00	6.39%	412.50	3.54%	1,112.50	10.15%	425.00	3.52%	1,537.50	14.03%
\$1,750,000	420.00	2.76%	560.00	3.59%	980.00	6.45%	577.50	3.57%	1,557.50	10.25%	595.00	3.55%	2,152.50	14.16%
\$2,500,000	600.00	2.78%	800.00	3.61%	1,400.00	6.49%	825.00	3.59%	2,225.00	10.32%	850.00	3.57%	3,075.00	14.26%
\$3,000,000	720.00	2.79%	960.00	3.62%	1,680.00	6.51%	990.00	3.60%	2,670.00	10.35%	1,020.00	3.58%	3,690.00	14.30%

## Ordinary Business Rates - with proposed special variation

				Cı	ımulative	Increas	ses						
Land value (for calculation of rates)		Incre Yea					reases ear 6				reases ear 7		
\$	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	
\$50,000	41.50	4.33%	217.00	27.68%									
\$150,000	124.50	5.77%	651.00	39.89%									
\$250,000	207.50	6.18%	1,085.00	43.75%									
\$350,000	290.50 6.38% 1,519.00 45												
\$450,000	373.50	6.49%	1,953.00	46.77%									
\$550,000	456.50	6.56%	2,387.00	47.51%									
\$650,000	539.50	6.62%	2,821.00	48.04%									
\$750,000	622.50	6.66%	3,255.00	48.44%									
\$850,000	705.50	6.69%	3,689.00	48.74%									
\$950,000	788.50	6.71%	4,123.00	48.99%									
\$1,250,000	1,037.50	6.76%	5,425.00	49.50%									
\$1,750,000	1,452.50	6.81%	7,595.00	49.97%									
\$2,500,000	2,075.00	,075.00 6.84% 10,850.00 50.32%											
\$3,000,000	2,490.00	6.85%	13,020.00	50.47%									

## Ordinary Business Rates - without proposed special variation

				Cı	umulativ	e Increas	ses					
Land value (for calculation of rates)			eases ar 5				reases ear 6				reases ear 7	
\$	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%
\$50,000	17.50	2.07%	79.00	10.08%								
\$150,000	52.50	2.89%	237.00	14.52%								
\$250,000	87.50	3.14%	395.00	15.93%								
\$350,000	122.50											
\$450,000	157.50	3.33%	711.00	17.03%								
\$550,000	192.50	3.38%	869.00	17.30%								
\$650,000	227.50	3.41%	1,027.00	17.49%								
\$750,000	262.50	3.43%	1,185.00	17.63%								
\$850,000	297.50	3.45%	1,343.00	17.75%								
\$950,000	332.50	3.47%	1,501.00	17.84%								
\$1,250,000	437.50	3.50%	1,975.00	18.02%								
\$1,750,000	612.50											
\$2,500,000	875.00 3.55% 3,950.00 18.32											
\$3,000,000	1,050.00	3.56%	4,740.00	18.37%								

## Ordinary Farmland Rates - with proposed special variation

_						Ore	dinary Fai	rmland Ra	tes	
Land Value	Expected no. of property assessments in this valuation	Land value (for calculation of rates)	Year 0 (Current Rate) 2013/14	Rates Year 1	Rates Year 2	Rates Year 3	Rates Year 4	Rates Year 5	Rates Year 6	Rates Year 7
\$0 to \$99.999	102.00	\$50,000	\$464.50	\$483.50	\$494.00	\$505,00	\$516.50			ZUZU/ZI
\$100,000 to \$199,999		\$150,000	\$673.50	\$730.50	\$762.00	\$795.00	\$829.50	\$867.00		
\$200,000 to \$299,999	345	\$250,000	\$882.50	\$977.50	\$1,030.00	\$1,085.00	\$1,142.50	\$1,205.00		
\$300,000 to \$399,999	235	\$350,000	\$1,091.50	\$1,224.50	\$1,298.00	\$1,375.00	\$1,455.50	\$1,543.00		
\$400,000 to \$499,999	154	\$450,000	\$1,300.50	\$1,471.50	\$1,566.00	\$1,665.00	\$1,768.50	\$1,881.00		
\$500,000 to \$599,999	103	\$550,000	\$1,509.50	\$1,718.50	\$1,834.00	\$1,955.00	\$2,081.50	\$2,219.00		
\$600,000 to \$699,999	81	\$650,000	\$1,718.50	\$1,965.50	\$2,102.00	\$2,245.00	\$2,394.50	\$2,557.00		
\$700,000 to \$799,999	49	\$750,000	\$1,927.50	\$2,212.50	\$2,370.00	\$2,535.00	\$2,707.50	\$2,895.00		
\$800,000 to \$899,999	38	\$850,000	\$2,136.50	\$2,459.50	\$2,638.00	\$2,825.00	\$3,020.50	\$3,233.00		
\$900,000 to \$999,999	21	\$950,000	\$2,345.50	\$2,706.50	\$2,906.00	\$3,115.00	\$3,333.50	\$3,571.00		
\$1,000,000 to \$1,499,999	46	\$1,250,000	\$2,972.50	\$3,447.50	\$3,710.00	\$3,985.00	\$4,272.50	\$4,585.00		
\$1,500,000 to \$1,999,999	2	\$1,750,000	\$4,017.50	\$4,682.50	\$5,050.00	\$5,435.00	\$5,837.50	\$6,275.00		
\$2,000,000 to \$2,999,999	4	\$2,500,000	\$5,585.00	\$6,535.00	\$7,060.00	\$7,610.00	\$8,185.00	\$8,810.00		
\$3,000,000 and greater	0	\$3,000,000	\$6,630.00	\$7,770.00	\$8,400.00	\$9,060.00	\$9,750.00	\$10,500.00		

## Ordinary Farmland Rates - without proposed special variation

						Ore	dinary Far	mland Ra	tes	
Land Value	property assessments in this valuation	Land value (for calculation of rates)	Year 0 (Current Rate)	Rates Year 1	Rates Year 2	Rates Year 3	Rates Year 4	Rates Year 5	Rates Year 6	Rates Year 7
			2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
\$0 to \$99,999	102.00	\$50,000	\$464.50	\$468.00	\$472.50	\$477.50	\$482.50	\$487.50		
\$100,000 to \$199,999	336.00	\$150,000	\$673.50	\$684.00	\$697.50	\$712.50	\$727.50	\$742.50		
\$200,000 to \$299,999	345.00	\$250,000	\$882.50	\$900.00	\$922.50	\$947.50	\$972.50	\$997.50		
\$300,000 to \$399,999	235.00	\$350,000	\$1,091.50	\$1,116.00	\$1,147.50	\$1,182.50	\$1,217.50	\$1,252.50		
\$400,000 to \$499,999	154.00	\$450,000	\$1,300.50	\$1,332.00	\$1,372.50	\$1,417.50	\$1,462.50	\$1,507.50		
\$500,000 to \$599,999	103.00	\$550,000	\$1,509.50	\$1,548.00	\$1,597.50	\$1,652.50	\$1,707.50	\$1,762.50		
\$600,000 to \$699,999	81.00	\$650,000	\$1,718.50	\$1,764.00	\$1,822.50	\$1,887.50	\$1,952.50	\$2,017.50		
\$700,000 to \$799,999	49.00	\$750,000	\$1,927.50	\$1,980.00	\$2,047.50	\$2,122.50	\$2,197.50	\$2,272.50		
\$800,000 to \$899,999	38.00	\$850,000	\$2,136.50	\$2,196.00	\$2,272.50	\$2,357.50	\$2,442.50	\$2,527.50		
\$900,000 to \$999,999	21.00	\$950,000	\$2,345.50	\$2,412.00	\$2,497.50	\$2,592.50	\$2,687.50	\$2,782.50		
\$1,000,000 to \$1,499,999	46.00	\$1,250,000	\$2,972.50	\$3,060.00	\$3,172.50	\$3,297.50	\$3,422.50	\$3,547.50		
\$1,500,000 to \$1,999,999	2.00	\$1,750,000	\$4,017.50	\$4,140.00	\$4,297.50	\$4,472.50	\$4,647.50	\$4,822.50	Ť	·
\$2,000,000 to \$2,999,999	4.00	\$2,500,000	\$5,585.00	\$5,760.00	\$5,985.00	\$6,235.00	\$6,485.00	\$6,735.00		
\$3,000,000 and greater	0.00	\$3,000,000	\$6,630.00	\$6,840.00	\$7,110.00	\$7,410.00	\$7,710.00	\$8,010.00		

## Ordinary Farmland Rates - with proposed special variation

_	Cumulative Increases													
Land value (for calculation of rates)	Increases Increases Year 1 Year 2						Incre Yea			Increases Year 4				
\$	Annual	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%
\$50,000	19.00	4.09%	10.50	2.17%	29.50	6.35%	11.00	2.23%	40.50	8.72%	11.50	2.28%	52.00	11.19%
\$150,000	57.00	8.46%	31.50	4.31%	88.50	13.14%	33.00	4.33%	121.50	18.04%	34.50	4.34%	156.00	23.16%
\$250,000	95.00	10.76%	52.50	5.37%	147.50	16.71%	55.00	5.34%	202.50	22.95%	57.50	5.30%	260.00	29.46%
\$350,000	133.00	12.19%	73.50	6.00%	206.50	18.92%	77.00	5.93%	283.50	25.97%	80.50	5.85%	364.00	33.35%
\$450,000	171.00	13.15%	94.50	6.42%	265.50	20.42%	99.00	6.32%	364.50	28.03%	103.50	6.22%	468.00	35.99%
\$550,000	209.00	13.85%	115.50	6.72%	324.50	21.50%	121.00	6.60%	445.50	29.51%	126.50	6.47%	572.00	37.89%
\$650,000	247.00	14.37%	136.50	6.94%	383.50	22.32%	143.00	6.80%	526.50	30.64%	149.50	6.66%	676.00	39.34%
\$750,000	285.00	14.79%	157.50	7.12%	442.50	22.96%	165.00	6.96%	607.50	31.52%	172.50	6.80%	780.00	40.47%
\$850,000	323.00	15.12%	178.50	7.26%	501.50	23.47%	187.00	7.09%	688.50	32.23%	195.50	6.92%	884.00	41.38%
\$950,000	361.00	15.39%	199.50	7.37%	560.50	23.90%	209.00	7.19%	769.50	32.81%	218.50	7.01%	988.00	42.12%
\$1,250,000	475.00	15.98%	262.50	7.61%	737.50	24.81%	275.00	7.41%	1,012.50	34.06%	287.50	7.21%	1,300.00	43.73%
\$1,750,000	665.00	16.55%	367.50	7.85%	1,032.50	25.70%	385.00	7.62%	1,417.50	35.28%	402.50	7.41%	1,820.00	45.30%
\$2,500,000	950.00	17.01%	525.00	8.03%	1,475.00	26.41%	550.00	7.79%	2,025.00	36.26%	575.00	7.56%	2,600.00	46.55%
\$3,000,000	1,140.00	17.19%	630.00	8.11%	1,770.00	26.70%	660.00	7.86%	2,430.00	36.65%	690.00	7.62%	3,120.00	47.06%

## Ordinary Farmland Rates - without proposed special variation

		Cumulative Increases														
Land value (for calculation of rates)	Increa Year			Increases Year 2					eases ar 3		Increases Year 4					
\$	Annual	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%		
\$50,000	3.50	0.75%	4.50	0.96%	8.00	1.72%	5.00	1.06%	13.00	2.80%	5.00	1.05%	18.00	3.88%		
\$150,000	10.50	1.56%	13.50	1.97%	24.00	3.56%	15.00	2.15%	39.00	5.79%	15.00	2.11%	54.00	8.02%		
\$250,000	17.50	1.98%	22.50	2.50%	40.00	4.53%	25.00	2.71%	65.00	7.37%	25.00	2.64%	90.00	10.20%		
\$350,000	24.50	2.24%	31.50	2.82%	56.00	5.13%	35.00	3.05%	91.00	8.34%	35.00	2.96%	126.00	11.54%		
\$450,000	31.50	2.42%	40.50	3.04%	72.00	5.54%	45.00	3.28%	117.00	9.00%	45.00	3.17%	162.00	12.46%		
\$550,000	38.50	2.55%	49.50	3.20%	88.00	5.83%	55.00	3.44%	143.00	9.47%	55.00	3.33%	198.00	13.12%		
\$650,000	45.50	2.65%	58.50	3.32%	104.00	6.05%	65.00	3.57%	169.00	9.83%	65.00	3.44%	234.00	13.62%		
\$750,000	52.50	2.72%	67.50	3.41%	120.00	6.23%	75.00	3.66%	195.00	10.12%	75.00	3.53%	270.00	14.01%		
\$850,000	59.50	2.78%	76.50	3.48%	136.00	6.37%	85.00	3.74%	221.00	10.34%	85.00	3.61%	306.00	14.32%		
\$950,000	66.50	2.84%	85.50	3.54%	152.00	6.48%	95.00	3.80%	247.00	10.53%	95.00	3.66%	342.00	14.58%		
\$1,250,000	87.50	2.94%	112.50	3.68%	200.00	6.73%	125.00	3.94%	325.00	10.93%	125.00	3.79%	450.00	15.14%		
\$1,750,000	122.50	3.05%	157.50	3.80%	280.00	6.97%	175.00	4.07%	455.00	11.33%	175.00	3.91%	630.00	15.68%		
\$2,500,000	175.00	3.13%	225.00	3.91%	400.00	7.16%	250.00	4.18%	650.00	11.64%	250.00	4.01%	900.00	16.11%		
\$3,000,000	210.00	3.17%	270.00	3.95%	480.00	7.24%	300.00	4.22%	780.00	11.76%	300.00	4.05%	1,080.00	16.29%		

## Ordinary Farmland Rates - with proposed special variation

				Cı	ımulativ	e Increas	ses					
Land value (for calculation of rates)			eases ar 5				reases ear 6				reases ear 7	
\$	Annual % Cumulative %			Annual	%	Cumulative	%	Annual	%	Cumulative	%	
\$50,000	12.50	2.42%	64.50	13.89%								
\$150,000	37.50	4.52%	193.50	28.73%								
\$250,000	62.50	5.47%	322.50	36.54%								
\$350,000	87.50	6.01%	451.50	41.37%								
\$450,000	112.50	6.36%	580.50	44.64%								
\$550,000	137.50	6.61%	709.50	47.00%								
\$650,000	162.50	6.79%	838.50	48.79%								
\$750,000	187.50	6.93%	967.50	50.19%								
\$850,000	212.50	7.04%	1,096.50	51.32%								
\$950,000	237.50	7.12%	1,225.50	52.25%								
\$1,250,000	312.50	7.31%	1,612.50	54.25%								
\$1,750,000	437.50	7.49%	2,257.50	56.19%								
\$2,500,000	625.00	7.64%	3,225.00	57.74%				·				
\$3,000,000	750.00	7.69%	3,870.00	58.37%								

## Ordinary Farmland Rates - without proposed special variation

				Cı	umulativ	e Increas	ses						
Land value (for calculation of rates)	Increases Year 5						reases ear 6		Increases Year 7				
\$	Annual % Cumulative %			Annual	%	Cumulative	%	Annual	%	Cumulative	%		
\$50,000	5.00	1.04%	23.00	4.95%									
\$150,000	15.00	2.06%	69.00	10.24%									
\$250,000	25.00	2.57%	115.00	13.03%									
\$350,000	35.00	2.87%	161.00	14.75%									
\$450,000	45.00	3.08%	207.00	15.92%									
\$550,000	55.00	3.22%	253.00	16.76%									
\$650,000	65.00	3.33%	299.00	17.40%									
\$750,000	75.00	3.41%	345.00	17.90%									
\$850,000	85.00	3.48%	391.00	18.30%									
\$950,000	95.00	3.53%	437.00	18.63%									
\$1,250,000	125.00	3.65%	575.00	19.34%									
\$1,750,000	175.00	3.77%	805.00	20.04%									
\$2,500,000	250.00	3.86%	1,150.00	20.59%									
\$3,000,000	300.00	3.89%	1,380.00	20.81%									

# **WORKSHEET 6**

# PROPOSED ADDITIONAL SPECIAL VARIATION INCOME AND EXPENDITURE

This sheet shows how the council proposes to use the additional income from the special variation.

Enter the change in operating balance (excluding capital items) and proposed spending over 10 years under each of the headings as relevant.

Add or delete rows if necessary.

For additional SRV income in years beyond the period of the special variation, use the same level of income as in the final year of the variation.

_											
			Prop	osed Addi	tional Spe	cial Variat	ion Incom	e and Expe	enditure		
	Year 1 2014/15	Year 2 2015/16	Year 3 2016/17	Year 4 2017/18	Year 5 2018/19	Year 6 2019/20	Year 7 2020/21	Year 8 2021/22	Year 9 2022/23	Year 10 2023/24	Sum of 10 years
INCOME											
SRV income above the rate peg	880,853	1,199,635	1,542,707	1,911,575	2,307,832	2,307,832	2,307,832	2,307,832.00	2,307,832.00	2,307,832.00	##########
OPERATING BALANCE											
Change in Operating Balance	655,949	878,439	1,159,443	1,482,771	1,864,141	1,916,183	1,944,593	1,974,442	2,005,802	2,035,349	15,917,112
OPERATING EXPENSES											
Change in Operating Expenses											
(includes loan interest costs)											
Loan Interest Costs											
Interest on New Loans to fund further Re	54,904	111,196	163,264	208,804	248,691	221,649	193,239	163,390	132,030	99,083	1,596,25
Additional Service											
Casino Riverbank Presentation	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	51,000	501,00
Improved Maintenance											
Playground Maintenance	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,300	150,30
Toilet Cleaning Maintenance	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,300	150,30
Rural Road Drain Maintenance	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	51,000	501,000
Increased Capacity											
IT Innovation Fund	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,800	400,80
Economic Development Plans (Growth)/	0	40,000	50,000	50,000	25,000	0	0	0	0	0	165,00
CAPITAL EXPENDITURE	by DCM	ı									
Capital Renewals (component funded Gravel Road Resheeting	• -				404.000		0				004.00
Sealed Rural Roads Backlog Works	100,000	0	0	0	134,988	0 350,000	375,000	500,000	300,000	306,000	234,98 1,831,00
Public Toilet Refurbishment	40,000	0	0	0	40,000	40,000	40,000	40,000	40,000	40,800	1,831,00
Playground Replacement	40,000	20,000	0	0	40,000	40,000	40,000	40,000	40,000	40,600	,
Renewals Facilities and Parks	60,000	20,000	0	0	100,000	100,000	100,000	100,000	100,000	102,000	662.00
Ongoing Infrastructure Backlog to be allo	0	0	0	0	0	300,000	300,000	300,000	300,000	306,000	1,506,00

Additional Service											
Cultural and Art Facilities	25,000	25,000	20,000	25,000	25,000	25,000	25,000	25,000	25,000	25,500	245,500
Sealing of Unsealed Urban Roads	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	76,500	751,500
Capital Improvements											
Casino Riverfront Amphitheatre & Footb	0	0	650,000	400,000	0	0	0	0	0	0	1,050,000
Casino Crawford Square Regional Park	0	0	0	150,000	0	0	0	0	0	0	150,000
Casino Showground Upgrades	0	100,000	0	0	0	0	0	0	0	0	100,000
Casino Skatepark	0	240,000	0	0	0	0	0	0	0	0	240,000
Coraki Riverfront	0	0	0	0	355,000	0	0	0	0	0	355,000
Evans Head Skatepark	100,000	0	0	0	0	0	0	0	0	0	100,000
Woodburn Riverfront	0	0	0	0	470,000	0	0	0	0	0	470,000
Woodburn Skatepark	80,000	0	0	0	0	0	0	0	0	0	80,000
Casino Carparking	0	130,000	160,000	160,000	130,000	0	0	0	0	0	580,000
Evans Head CBD Carparking and Exten	0	0	0	258,065	0	0	0	0	0	0	258,065
Increased Capacity											
Public Wi-Fi in Casino CBD, Woodburn,	50,000	50,000	50,000	0	0	0	0	0	0	0	150,000
OTHER USES OF SV INCOME eg loan	principal re	epayments	, transfers	to reserves							
											0
Loan Principal Repayments on New Loa		191,579	301,161	414,706	534,153	561,194	589,604	619,453	650,813	683,760	4,635,209
Transfer to Reserve (to be spent on 16/1		46,860									84,023
Transfer from Reserve (from 14/15 & 15	/16 RSV's)		-84,023								-84,023
Council funding towards RSV Projects			-12,695								-12,695
											0
Improve Council's Financial Sustainabilit	0	0	0	0	0	464,989	439,989	314,989	514,989	494,789	2,229,745
Total use of special variation income	880,853	1,199,635	1,542,707	1,911,575	2,307,832	2,307,832	2,307,832	2,307,832	2,307,832	2,307,832	19,381,762
Difference between additional SRV											
income and its uses	0	0	0	0	0	0	0	0	0	0	0