

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

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).
 - ${igtriangledown}$ 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.

	Select Council Name		508A	
	WORKSHEE	T 4		
PEF	RMISSIBLE GENERAL INC	OME CAL	CULATION	
Note: Co	uncil must check all income adjustments the DLG before submitting their			If the council has an SV due to expire on 30 June 2014, Notional General Income must be reduced before calculation of
Prior year	Notional General Income		-	Permissible General Income in 2014/15.
Less:	Decrease from expiry of a prior special variation.			Consult with the DLG on the correct figure.
Adjusted f	first year Notional General Income		\$	
				Additional Percentage Increase Enter the additional percentage increase in general income
Plus:	Rate peg increase - first year	0.00%	0	being sought, excluding any other income adjustments.
Plus:	Additional increase - first year	_	U	
Plus:	Crown Land adjustment - first year	0.00%		
Other Fir	Total special variation - first year	0.00%	\$ <u>-</u>	Crown land adjustment Crown land claims will increase your Permissible Income. Enter in the \$ amount of any Crown land adjustment here. This will automatically calculate the (rounded) % amount to be included
(If known - F	Refer to advice from the Division)			in the final special variation % for consideration by us.
Plus/Min	us Prior year Catchup/Excess			Note that applications for Crown land adjustments still need to
Minus:	Valuation Objections claimed in prior	year		be made separately to DLG.
		Total Adjustmer	nts	
	First year Permissible General Inc	ome	\$	
Total Not	ional General Income (WK3)	0		Other adjustments There are 2 other possible adjustments that are not included in the SV% but will affect Permissible General Income.
LESS: Val	luation Objection Income - Proposed to be recouped in this year (WK3)	0	<u>.</u>	Prior year result :This is the catch-up or excess amount from the previous year, as advised by DLG.
NET Fi	rst year Notional General Income		\$0	Valuation Objections: If you successfully claimed valuation objections in the previous year, Permissible General Income
	Anticipated Catchup/(Excess) in the f	rst year	\$0	must be reduced by that amount (to strip out the additional income that was claimed from the revenue base).

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:

Nick Singer 02 9290 8459

nick_singer@ipart.nsw.gov.au

Tony Camenzuli 02 9113 7706

 $tony_camenzuli@ipart.nsw.gov.au$

Issue Date: 09/13



APPLICATION FOR SPECIAL VARIATION TO GENERAL INCOME COMMENCING IN

Section 508A - Part A

WORKSHEET 1

Council Name:	Warringah Council
Contact Details:	
Name:	Michael McDermid
Position:	Corporate Planning Manager
Telephone:	02 9942-2365
Email:	michael medermid@warringah new gov au

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.

	4 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 %		Cumulative % increase				
	SV (inc. rate F		Rate peg only	SV (inc. rate peg)	Rate peg only	Above the rate peg		
Y 1	2014/15		2.30%	6.10%	2.30%	3.80%		
Y 2	2015/16	6.00%	3.00%	12.47%	5.37%	7.10%		
Y 3	2016/17	6.00%	3.00%	19.21%	8.53%	10.68%		
Y 4	2017/18	5.90%	3.00%	26.25%	11.79%	14.46%		
Y 5	2018/19							
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							73,990,446		73,990,446	73,990,446
Y 1 2014/15	73,990,446		73,990,446	6.10%	78,503,863	37	78,503,900	6.10	75,692,263	75,692,263
Y 2 2015/16	78,503,900		78,503,900	6.00%	83,214,134		83,214,134	6.00	77,963,031	77,963,031
Y 3 2016/17	83,214,134		83,214,134	6.00%	88,206,982		88,206,982	6.00	80,301,922	80,301,922
Y 4 2017/18	88,206,982		88,206,982	5.90%	93,411,194		93,411,194	5.90	82,710,980	82,710,980
Y 5 2018/19										
Y 6 2019/20										
Y 7 2020/21										
	·				Total rise in P	GI - in \$ terms	19,420,748			
						- in % terms	26.25%			

Cumulative Increase in PGI

Υ 0	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 0	2013/14	78.503.900	75.692.263	2 044 627	75.692.263	0.044.607
1 1		-,,	-,,	2,811,637	-,,	2,811,637
Y 2	2015/16	161,718,034	#########	8,062,740	#########	8,062,740
Y 3	2016/17	249,925,017	#########	15,967,800	#########	15,967,800
Y 4	2017/18	343,336,211	#########	26,668,015	#########	26,668,015
Y 5	2018/19					
Y 6	2019/20					
Υ7	2020/21					
						8.42%

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		52,381.00	0.200768			793.17	18,646.00	25,346,463,539	3,021,620,429	59,610,589
Business		3,978.00	0.552061			1,018.32	2,156.00	2,256,486,800	169,922,355	13,714,606
Business	Warringah Mall	1.00	0.982645					67,700,000		665,251
Total Asse	ssments:	56,360.00			Total Rate	eable Land	Value:	27,670,650,339	Sub-Total:	73,990,446

Warringah 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:	

Warringah 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:

73,990,446

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)	sub-category	Assess-ments	Ad Valorem Rate	Amount \$	Base Amount %	Minimum Amount \$	Number on Minimum	Land Value as at start of year	Land Value of Land on Minimum	Notional General Income
Residentia	I	52,381.00	0.213006			841.55	18,646.00	25,346,463,539	3,021,620,429	63,244,797
Business		3,978.00				1,080.44	2,156.00		169,922,355	14,553,024
Business	Warringah Mall	1.00	1.042586					67,700,000		705,831
		1								

Total Assessments:	56,360.00		Total Rateal	ble Land Va	alue:	27,670,650,339	Sub-Total:	78,503,651

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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

Warringah Counci

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

78,503,651

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

NET Notional General Income

78,503,651

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.

Warringah Council

508A

WORKSHEET 4

PERMISSIBLE GENERAL INCOME CALCULATION

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

73,990,445.96 Prior year Notional General Income Less: Decrease from expiry of a prior special variation. 73,990,446 Adjusted first year Notional General Income Plus: Rate peg increase - first year 2.30% 1,701,780 Plus: Additional increase - first year 3.80% 2,811,637 Plus: Crown Land adjustment - first year 0.00% 4,513,417 6.10% Total special variation - first year Other First Year Adjustments: (If known - Refer to advice from the DLG) Plus/Minus: Prior year Catchup/Excess 37 Minus: Valuation Objections claimed in prior year **Total Adjustments** 37 78,503,900 First year Permissible General Income

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.

				Ordinary a	nd Special	Rates - witl	h special	variation												C	umulati	ve Increase	es												
Category	Sub-category or Special Rate name	Current Minimum Rates	Minimum Rates Year 1	Minimum Rates Year 2	Minimum Rates Year 3	Minimum Rates Year 4	Minimum Rates Year 5	Rates	Rates	Vas				n Increases ear 2				Increases ar 3		ı		Increases ar 4		'		Increases ar 5	5		Minimum Yea	Increases ar 6		M	/linimum Yea	n Increases ear 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	%	Cumulativ	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%
Residential		793.17	841.55	892.05	945.57	1,001.36				48.38	6.10%	50.49	6.00%	98.88	12.47%	53.52	6.00%	152.40	19.21%	55.79	5.90%	208.19	26.25%												
Business		1,018.32	1,080.44	1,145.26	1,213.98	1,285.60				62.12	6.10%	64.83	6.00%	126.94	12.47%	68.72	6.00%	195.66	19.21%	71.62	5.90%	267.28	26.25%						i /			1		i l	

Average Ordinary and Special Rates - with proposed special variation

				Ordinary a	nd Special	Rates - wit	h special	variation												Cı	ımulativ	re Increase	es												
Category	Sub-category or Special Rate name	Current Average Rates	Average Rates Year 1	Average Rates Year 2	Average Rates Year 3	Average Rates Year 4	Average Rates Year 5	Average Rates Year 6	itatoo	Average Ir Yea	creases r 1			Increases ar 2				Increases ar 3			Average I Yea	ncreases ar 4		,		Increases ar 5			Average I					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		1,138.62	1,208.08	1,280.56	1,357.39	1,437.48					6.10%		6.00%	141.94	12.47%	76.83	6.00%	218.77	19.21%	80.09	5.90%	298.86	26.25%												
Business		3,447.61		3,877.39	4,110.03	4,352.52				210.30	6.10%	219.47	6.00%	429.78	12.47%	232.64	6.00%	662.42	19.21%	242.49	5.90%	904.91	26.25%						/						
Business	Warringah Mall	665,250.67	705,830.96	748,180.82	793,071.67	839,862.90				40,580.29	6.10%	42,349.86	6.00%	82,930.15	12.47%	44,890.85	6.00%	127,821.00	19.21%	46,791.23	5.90%	174,612.23	26.25%												
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Average Ordinary and Special Rates - without special variation (assumed rate peg only)

			C	ordinary an	d Special F	ates - with	out speci	al variatio	n											С	umulativ	e Increase	s												
Category	Sub-category or Special Rate name	Current Average Rates	Average Rates Year 1	Average Rates Year 2	Average Rates Year 3	Average Rates Year 4	Average Rates Year 5		Average Rates Year 7	Average Ir Year	creases 1			Increases ar 2			Average Ye	Increases ar 3			Average Ir Yea					Increases ear 5			Average I Yea	ncreases r 6		٩	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		1,138.62		1,199.75	1,235.75	1,271.58				26.19	2.30%	34.94	3.00%	61.13	5.37%	35.99	3.00%	97.13	8.53%		2.90%	132.96	11.68%												
Business		3,447.61				3,850.20				79.30	2.30%	105.81	3.00%		5.37%	108.98	3.00%	294.08	8.53%			402.59	11.68%												
Business	Warringah Mall	665,250.67	680,551.44	700,967.98	721,997.02	742,934.93				15,300.77	2.30%	20,416.54	3.00%	35,717.31	5.37%	21,029.04	3.00%	56,746.35	8.53%	20,937.91	2.90%	77,684.26	11.68%												
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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.)

			Dom	estic Wast	e Managem	ent Servi	ices												C	umulati	ve Increase	es											
Description	 Current Average Rates	Annual Charge Year 1	Annual Charge Year 2	Annual Charge Year 3	Annual Charge Year 4	Annual Charge Year 5	Annual Charge Year 6	Annual Charge Year 7	Annual In Yea			Ye	ncreases ar 2			Yea				Ye	ncreases ar 4			Ye	Increases ear 5				Increases ar 6			Annual In Yea	
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	Annual	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulativ	6 %	Annual	%	Cumulative	%	Annual	% (Cumulative %
80 Litre Bin	329.00	341.00	505.00	514.00	528.00				12.00	3.65%	164.00	48.09%	176.00	53.50%	9.00	1.78%	185.00	56.23%	14.00	2.72%	199.00	60.49%											
120 Litre Bin	490.00	507.00	750.00	763.00	784.00				17.00	3.47%	243.00	47.93%	260.00	53.06%	13.00	1.73%	273.00	55.71%	21.00	2.75%	294.00	60.00%											
																											.						

Water Supply Services - Annual Charge

			Wat	er Supply S	ervices - A	nnual Cha	arge												C	umulati	ve Increase	es												
Description	Curre Avera Rate	e Charge Year 1	Annual Charge Year 2		Annual Charge Year 4	Annual Charge Year 5	Annual Charge Year 6	Annual Charge Year 7	Year	creases r 1		Y	Increases ear 2			Y	Increases ear 3			Annual Ye	Increases ar 4			Ye	Increases ear 5				Increases ar 6			Yea		
	2013/	4 2014/1	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	Annual	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulativ	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%
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Sewerage Services - Annual Charges

			Se	werage Se	rvices - Ann	ual Char	ge												C	Cumulati	ve Increase	es												
Description	Curren Average Rates	Charge Year 1	Annual Charge Year 2	Annual Charge Year 3	Annual Charge Year 4	Charge Year 5		Charge Year 7	Annual In			Y	Increases ear 2				Increases ear 3			Ye	Increases ar 4			Ye	Increases ear 5			Annual In	6		1	nnual Incre Year 7	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	% 0	umulative	%	Annual	% Cun	mulative	%
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Other Annual Charges

				Other	Annual Cha	irge													С	umulati	ive Increase	es												
Description	Current Average Rates	Annual Charge Year 1	Annual Charge Year 2	Annual Charge Year 3	Annual Charge Year 4	Annual Charge Year 5	Annual Charge Year 6	Annual Charge Year 7	Annual Ir Yea	creases ir 1			Increases ear 2				ncreases ar 3				Increases ear 4				Increase: ear 5	3			ncreases ar 6			Annual I Ye	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	%	Cumulati	√€ %	Annual	%	Cumulative	%	Annual	%	Cumulative	%
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Warringah Council

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?: Yes

Where a council has received a general land revaluation in Year 0, the increase in rates between between Year 0 and Year 1, and all subsequent cumulative increases, in the tables below, will not be indicative of ratepayer impact. Please complete the tables using the number of assessments from the first year of the special variation period (Year 1) as IPART will still consider the impact for

Ordinary Residential Rates - with proposed special variation

						Ord	linary Res	idential R	ates	
Land Value		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	2,985	\$50,000	793.17	841.55	892.05	945.57	1,001.36			
\$100,000 to \$199,999	11,281	\$150,000	793.17	841.55	892.05	945.57	1,001.36			
\$200,000 to \$299,999	3,276	\$250,000	793.17	841.55	892.05	945.57	1,001.36			
\$300,000 to \$399,999	1,238	\$350,000	793.17	841.55	892.05	945.57	1,001.36			
\$400,000 to \$499,999	4,773	\$450,000	903.46	958.57	1,016.08	1,077.05	1,140.59			
\$500,000 to \$599,999	14,094	\$550,000	1,104.22	1,171.58	1,241.88	1,316.39	1,394.06			
\$600,000 to \$699,999	6,468	\$650,000	1,304.99	1,384.60	1,467.67	1,555.73	1,647.52			
\$700,000 to \$799,999	2,934	\$750,000	1,505.76	1,597.61	1,693.47	1,795.08	1,900.99			
\$800,000 to \$899,999	1,800	\$850,000	1,706.53	1,810.63	1,919.26	2,034.42	2,154.45			
\$900,000 to \$999,999	1,253	\$950,000	1,907.30	2,023.64	2,145.06	2,273.76	2,407.92			
\$1,000,000 to \$1,499,999	1,536	\$1,250,000	2,509.60	2,662.69	2,822.45	2,991.79	3,168.31			
\$1,500,000 to \$1,999,999	525	\$1,750,000	3,513.44	3,727.76	3,951.43	4,188.51	4,435.63			
\$2,000,000 to \$2,999,999	166	\$2,500,000	5,019.20	5,325.37	5,644.89	5,983.59	6,336.62			
\$3,000,000 and greater	52	\$3,000,000	6,023.04	6,390.45	6,773.87	7,180.30	7,603.94			

Ordinary Residential Rates - without proposed special variation

						Ord	inary Res	idential R	ates	
Land Value	in this valuation range	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	2,985	\$50,000	793.17	811.41	835.76	860.83	885.79			
\$100,000 to \$199,999	11,281	\$150,000	793.17	811.41	835.76	860.83	885.79			
\$200,000 to \$299,999	3,276	\$250,000	793.17	811.41	835.76	860.83	885.79			
\$300,000 to \$399,999	1,238	\$350,000	793.17	811.41	835.76	860.83	885.79			
\$400,000 to \$499,999	4,773	\$450,000	903.46	924.24	951.96	980.52	1,008.96			
\$500,000 to \$599,999	14,094	\$550,000	1,104.22	1,129.62	1,163.51	1,198.42	1,233.17			
\$600,000 to \$699,999	6,468	\$650,000	1,304.99	1,335.01	1,375.06	1,416.31	1,457.38			
\$700,000 to \$799,999	2,934	\$750,000	1,505.76	1,540.39	1,586.60	1,634.20	1,681.59			
\$800,000 to \$899,999	1,800	\$850,000	1,706.53	1,745.78	1,798.15	1,852.10	1,905.81			
\$900,000 to \$999,999	1,253	\$950,000	1,907.30	1,951.16	2,009.70	2,069.99	2,130.02			
\$1,000,000 to \$1,499,999	1,536	\$1,250,000	2,509.60	2,567.32	2,644.34	2,723.67	2,802.66			
\$1,500,000 to \$1,999,999	525	\$1,750,000	3,513.44	3,594.25	3,702.08	3,813.14	3,923.72			
\$2,000,000 to \$2,999,999	166	\$2,500,000	5,019.20	5,134.64	5,288.68	5,447.34	5,605.31			
\$3,000,000 and greater	52	\$3,000,000	6,023.04	6,161.57	6,346.42	6,536.81	6,726.38			

Ordinary Residential Rates - with proposed special variation

						Cı	umulativ	e Increas	ses					
Land value (for calculation of rates)	Incre Yea				eases ear 2				eases ear 3				eases ear 4	
\$	Annual	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%
\$50,000	48.38	6.10%	50.49	6.00%	98.88	12.47%	53.52	6.00%	152.40	19.21%	55.79	5.90%	208.19	26.25%
\$150,000	48.38	6.10%	50.49	6.00%	98.88	12.47%	53.52	6.00%	152.40	19.21%	55.79	5.90%	208.19	26.25%
\$250,000	48.38	6.10%	50.49	6.00%	98.88	12.47%	53.52	6.00%	152.40	19.21%	55.79	5.90%	208.19	26.25%
\$350,000	48.38	6.10%	50.49	6.00%	98.88	12.47%	53.52	6.00%	152.40	19.21%	55.79	5.90%	208.19	26.25%
\$450,000	55.11	6.10%	57.51	6.00%	112.62	12.47%	60.96	6.00%	173.59	19.21%	63.55	5.90%	237.14	26.25%
\$550,000	67.36	6.10%	70.29	6.00%	137.65	12.47%	74.51	6.00%	212.17	19.21%	77.67	5.90%	289.83	26.25%
\$650,000	79.60	6.10%	83.08	6.00%	162.68	12.47%	88.06	6.00%	250.74	19.21%	91.79	5.90%	342.53	26.25%
\$750,000	91.85	6.10%	95.86	6.00%	187.71	12.47%	101.61	6.00%	289.32	19.21%	105.91	5.90%	395.23	26.25%
\$850,000	104.10	6.10%	108.64	6.00%	212.74	12.47%	115.16	6.00%	327.89	19.21%	120.03	5.90%	447.92	26.25%
\$950,000	116.35	6.10%	121.42	6.00%	237.76	12.47%	128.70	6.00%	366.47	19.21%	134.15	5.90%	500.62	26.25%
\$1,250,000	153.09	6.10%	159.76	6.00%	312.85	12.47%	169.35	6.00%	482.19	19.21%	176.52	5.90%	658.71	26.25%
\$1,750,000	214.32	6.10%	223.67	6.00%	437.99	12.47%	237.09	6.00%	675.07	19.21%	247.12	5.90%	922.19	26.25%
\$2,500,000	306.17	6.10%	319.52	6.00%	625.69	12.47%	338.69	6.00%	964.39	19.21%	353.03	5.90%	1,317.42	26.25%
\$3,000,000	367.41	6.10%	383.43	6.00%	750.83	12.47%	406.43	6.00%	1,157.26	19.21%	423.64	5.90%	1,580.90	26.25%

Ordinary Residential Rates - without proposed special variation

						Cı	ımulativ	e Increas	ses					
Land value (for calculation of rates)	Incre Yea				eases ear 2				eases ear 3				eases ar 4	
\$	Annual	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%
\$50,000	18.24	2.30%	24.34	3.00%	42.59	5.37%	25.07	3.00%	67.66	8.53%	24.96	2.90%	92.62	11.68%
\$150,000	18.24	2.30%	24.34	3.00%	42.59	5.37%	25.07	3.00%	67.66	8.53%	24.96	2.90%	92.62	11.68%
\$250,000	18.24	2.30%	24.34	3.00%	42.59	5.37%	25.07	3.00%	67.66	8.53%	24.96	2.90%	92.62	11.68%
\$350,000	18.24	2.30%	24.34	3.00%	42.59	5.37%	25.07	3.00%	67.66	8.53%	24.96	2.90%	92.62	11.68%
\$450,000	20.78	2.30%	27.73	3.00%	48.51	5.37%	28.56	3.00%	77.07	8.53%	28.44	2.90%	105.50	11.68%
\$550,000	25.40	2.30%	33.89	3.00%	59.29	5.37%	34.91	3.00%	94.19	8.53%	34.75	2.90%	128.95	11.68%
\$650,000	30.01	2.30%	40.05	3.00%	70.07	5.37%	41.25	3.00%	111.32	8.53%	41.07	2.90%	152.39	11.68%
\$750,000	34.63	2.30%	46.21	3.00%	80.84	5.37%	47.60	3.00%	128.44	8.53%	47.39	2.90%	175.83	11.68%
\$850,000	39.25	2.30%	52.37	3.00%	91.62	5.37%	53.94	3.00%	145.57	8.53%	53.71	2.90%	199.28	11.68%
\$950,000	43.87	2.30%	58.53	3.00%	102.40	5.37%	60.29	3.00%	162.69	8.53%	60.03	2.90%	222.72	11.68%
\$1,250,000	57.72	2.30%	77.02	3.00%	134.74	5.37%	79.33	3.00%	214.07	8.53%	78.99	2.90%	293.06	11.68%
\$1,750,000	80.81	2.30%	107.83	3.00%	188.64	5.37%	111.06	3.00%	299.70	8.53%	110.58	2.90%	410.28	11.68%
\$2,500,000	115.44	2.30%	154.04	3.00%	269.48	5.37%	158.66	3.00%	428.14	8.53%	157.97	2.90%	586.11	11.68%
\$3,000,000	138.53	2.30%	184.85	3.00%	323.38	5.37%	190.39	3.00%	513.77	8.53%	189.57	2.90%	703.34	11.68%

Ordinary Residential Rates - with proposed special variation

				(Cumulativ	e Incres	505					
Land value (for calculation of rates)			reases ear 5			Inc	reases ear 6				reases ear 7	
\$	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%
\$50,000												
\$150,000												
\$250,000												
\$350,000												
\$450,000												
\$550,000												
\$650,000												
\$750,000												
\$850,000												
\$950,000												
\$1,250,000												
\$1,750,000												
\$2,500,000												
\$3,000,000												

Ordinary Residential Rates - without proposed special variation

				(Cumulativ	ve Increa	ises					
Land value (for calculation of rates)			reases ear 5				reases ear 6				reases ear 7	
\$	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%
\$50,000												
\$150,000												
\$250,000												
\$350,000												
\$450,000												
\$550,000												
\$650,000												
\$750,000												
\$850,000												
\$950,000												
\$1,250,000												
\$1,750,000												
\$2,500,000												
\$3,000,000												

Ordinary Business Rates - with proposed special variation

						Or	dinary Bu	siness Ra	ites	
Land Value	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	1,483.00	\$50,000	1,018.32	1,080.44	1,145.26	1,213.98	1,285.60			
\$100,000 to \$199,999	739	\$150,000	1,018.32	1,080.44	1,145.26	1,213.98	1,285.60			
\$200,000 to \$299,999	214	\$250,000	1,380.15	1,464.34	1,552.20	1,645.33	1,742.41			
\$300,000 to \$399,999	137	\$350,000	1,932.21	2,050.08	2,173.08	2,303.47	2,439.37			
\$400,000 to \$499,999	148	\$450,000	2,484.27	2,635.82	2,793.96	2,961.60	3,136.34			
\$500,000 to \$599,999	178	\$550,000	3,036.34	3,221.55	3,414.85	3,619.74	3,833.30			
\$600,000 to \$699,999	169	\$650,000	3,588.40	3,807.29	4,035.73	4,277.87	4,530.26			
\$700,000 to \$799,999	136	\$750,000	4,140.46	4,393.03	4,656.61	4,936.00	5,227.23			
\$800,000 to \$899,999	130	\$850,000	4,692.52	4,978.76	5,277.49	5,594.14	5,924.19			
\$900,000 to \$999,999	136	\$950,000	5,244.58	5,564.50	5,898.37	6,252.27	6,621.15			
\$1,000,000 to \$1,499,999	204	\$1,250,000	6,900.76	7,321.71	7,761.01	8,226.67	8,712.05			
\$1,500,000 to \$1,999,999	103	\$1,750,000	9,661.07	10,250.39	10,865.42	11,517.34	12,196.86			
\$2,000,000 to \$2,999,999	79	\$2,500,000	13,801.53	14,643.42	15,522.02	16,453.34	17,424.09			
\$3,000,000 and greater	122	\$3,000,000	16,561.83	17,572.10	18,626.43	19,744.01	20,908.91			

Ordinary Business Rates - without proposed special variation

						Ore	dinary Bu	siness Ra	tes	
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	1,483	\$50,000	1,018.32	1,041.74	1,072.99	1,105.18	1,137.23			
\$100,000 to \$199,999	739	\$150,000	1,018.32	1,041.74	1,072.99	1,105.18	1,137.23			
\$200,000 to \$299,999	214	\$250,000	1,380.15	1,411.90	1,454.25	1,497.88	1,541.32			
\$300,000 to \$399,999	137	\$350,000	1,932.21	1,976.65	2,035.95	2,097.03	2,157.85			
\$400,000 to \$499,999	148	\$450,000	2,484.27	2,541.41	2,617.66	2,696.18	2,774.37			
\$500,000 to \$599,999	178	\$550,000	3,036.34	3,106.17	3,199.36	3,295.34	3,390.90			
\$600,000 to \$699,999	169	\$650,000	3,588.40	3,670.93	3,781.06	3,894.49	4,007.43			
\$700,000 to \$799,999	136	\$750,000	4,140.46	4,235.69	4,362.76	4,493.64	4,623.96			
\$800,000 to \$899,999	130	\$850,000	4,692.52	4,800.45	4,944.46	5,092.79	5,240.48			
\$900,000 to \$999,999	136	\$950,000	5,244.58	5,365.20	5,526.16	5,691.95	5,857.01			
\$1,000,000 to \$1,499,999	204	\$1,250,000	6,900.76	7,059.48	7,271.26	7,489.40	7,706.60			
\$1,500,000 to \$1,999,999	103	\$1,750,000	9,661.07	9,883.27	10,179.77	10,485.16	10,789.23			
\$2,000,000 to \$2,999,999	79	\$2,500,000	13,801.53	14,118.96	14,542.53	14,978.80	15,413.19			
\$3,000,000 and greater	122	\$3,000,000	16,561.83	16,942.75	17,451.03	17,974.57	18,495.83			

Ordinary Business Rates - with proposed special variation

						Cı	ımulativ	e Increas	ses					
Land value (for calculation of rates)	Incre Yea				eases ear 2				eases ar 3				eases ar 4	
\$	Annual	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%
\$50,000	62.12	6.10%	64.83	6.00%	126.94	12.47%	68.72	6.00%	195.66	19.21%	71.62	5.90%	267.28	26.25%
\$150,000	62.12	6.10%	64.83	6.00%	126.94	12.47%	68.72	6.00%	195.66	19.21%	71.62	5.90%	267.28	26.25%
\$250,000	84.19	6.10%	87.86	6.00%	172.05	12.47%	93.13	6.00%	265.18	19.21%	97.07	5.90%	362.26	26.25%
\$350,000	117.87	6.10%	123.00	6.00%	240.87	12.47%	130.38	6.00%	371.25	19.21%	135.90	5.90%	507.16	26.25%
\$450,000	151.54	6.10%	158.15	6.00%	309.69	12.47%	167.64	6.00%	477.33	19.21%	174.73	5.90%	652.06	26.25%
\$550,000	185.22	6.10%	193.29	6.00%	378.51	12.47%	204.89	6.00%	583.40	19.21%	213.56	5.90%	796.96	26.25%
\$650,000	218.89	6.10%	228.44	6.00%	447.33	12.47%	242.14	6.00%	689.47	19.21%	252.39	5.90%	941.87	26.25%
\$750,000	252.57	6.10%	263.58	6.00%	516.15	12.47%	279.40	6.00%	795.55	19.21%	291.22	5.90%	1,086.77	26.25%
\$850,000	286.24	6.10%	298.73	6.00%	584.97	12.47%	316.65	6.00%	901.62	19.21%	330.05	5.90%	1,231.67	26.25%
\$950,000	319.92	6.10%	333.87	6.00%	653.79	12.47%	353.90	6.00%	1,007.69	19.21%	368.88	5.90%	1,376.58	26.25%
\$1,250,000	420.95	6.10%	439.30	6.00%	860.25	12.47%	465.66	6.00%	1,325.91	19.21%	485.37	5.90%	1,811.28	26.25%
\$1,750,000	589.33	6.10%	615.02	6.00%	1,204.35	12.47%	651.92	6.00%	1,856.27	19.21%	679.52	5.90%	2,535.80	26.25%
\$2,500,000	841.89	6.10%	878.61	6.00%	1,720.50	12.47%	931.32	6.00%	2,651.82	19.21%	970.75	5.90%	3,622.57	26.25%
\$3,000,000	######	6.10%	######	6.00%	2,064.60	12.47%	######	6.00%	3,182.18	19.21%	######	5.90%	4,347.08	26.25%

Ordinary Business Rates - without proposed special variation

						Cı	umulativ	e Increas	ses					
Land value (for calculation of rates)	Incre Yea				eases ear 2				eases ear 3				eases ear 4	
\$	Annual	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%
\$50,000	23.42	2.30%	31.25	3.00%	54.67	5.37%	32.19	3.00%	86.86	8.53%	32.05	2.90%	118.91	11.68%
\$150,000	23.42	2.30%	31.25	3.00%	54.67	5.37%	32.19	3.00%	86.86	8.53%	32.05	2.90%	118.91	11.68%
\$250,000	31.74	2.30%	42.36					3.00%	117.73	8.53%	43.44	2.90%	161.17	11.68%
\$350,000	44.44	2.30%	59.30	3.00%	103.74	5.37%	61.08	3.00%	164.82	8.53%	60.81	2.90%	225.63	11.68%
\$450,000	57.14	2.30%	76.24	3.00%	133.38	5.37%	78.53	3.00%	211.91	8.53%	78.19	2.90%	290.10	11.68%
\$550,000	69.84	2.30%	93.19	3.00%	163.02	5.37%	95.98	3.00%	259.00	8.53%	95.56	2.90%	354.57	11.68%
\$650,000	82.53	2.30%	110.13	3.00%	192.66	5.37%	113.43	3.00%	306.09	8.53%	112.94	2.90%	419.03	11.68%
\$750,000	95.23	2.30%	127.07	3.00%	222.30	5.37%	130.88	3.00%	353.18	8.53%	130.32	2.90%	483.50	11.68%
\$850,000	107.93	2.30%	144.01	3.00%	251.94	5.37%	148.33	3.00%	400.28	8.53%	147.69	2.90%	547.97	11.68%
\$950,000	120.63	2.30%	160.96	3.00%	281.58	5.37%	165.78	3.00%	447.37	8.53%	165.07	2.90%	612.43	11.68%
\$1,250,000	158.72	2.30%	211.78	3.00%	370.50	5.37%	218.14	3.00%	588.64	8.53%	217.19	2.90%	805.83	11.68%
\$1,750,000	222.20	2.30%	296.50	3.00%	518.70	5.37%	305.39	3.00%	824.10	8.53%	304.07	2.90%	1,128.17	11.68%
\$2,500,000	317.44	2.30%	423.57	3.00%	741.00	5.37%	436.28	3.00%	1,177.28	8.53%	434.39	2.90%	1,611.67	11.68%
\$3,000,000	380.92	2.30%	508.28	3.00%	889.20	5.37%	523.53	3.00%	1,412.74	8.53%	521.26	2.90%	1,934.00	11.68%

Ordinary Business Rates - with proposed special variation

				(Cumulati	ve Increa	ises					
Land value (for calculation of rates)			reases ear 5				reases ear 6				reases ear 7	
\$	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%
\$50,000												
\$150,000												
\$250,000												
\$350,000												
\$450,000												
\$550,000												
\$650,000												
\$750,000												
\$850,000												
\$950,000												
\$1,250,000												
\$1,750,000												
\$2,500,000												
\$3,000,000												

Ordinary Business Rates - without proposed special variation

				(Cumulativ	ve Increa	ises					
Land value (for calculation of rates)			reases 'ear 5				reases ear 6				reases ear 7	
\$	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%
\$50,000												
\$150,000												
\$250,000												
\$350,000												
\$450,000												
\$550,000												
\$650,000												
\$750,000												
\$850,000												
\$950,000												
\$1,250,000												
\$1,750,000												
\$2,500,000												
\$3,000,000												

Ordinary Farmland Rates - with proposed special variation

_						Or	dinary Fa	rmland Ra	ites	
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
\$0 to \$99,999		\$50,000	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
\$100,000 to \$199,999		\$150,000								
\$200,000 to \$299,999		\$250,000								
\$300,000 to \$399,999		\$350,000								
\$400,000 to \$499,999		\$450,000								
\$500,000 to \$599,999		\$550,000								
\$600,000 to \$699,999		\$650,000								
\$700,000 to \$799,999		\$750,000								
\$800,000 to \$899,999		\$850,000								
\$900,000 to \$999,999		\$950,000								
\$1,000,000 to \$1,499,999		\$1,250,000								
\$1,500,000 to \$1,999,999		\$1,750,000								
\$2,000,000 to \$2,999,999		\$2,500,000								
\$3,000,000 and greater		\$3,000,000								

Ordinary Farmland Rates - without proposed special variation

						Or	dinary Fa	rmland Ra	ites	
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		\$50,000								
\$100,000 to \$199,999		\$150,000								
\$200,000 to \$299,999		\$250,000								
\$300,000 to \$399,999		\$350,000								
\$400,000 to \$499,999		\$450,000								
\$500,000 to \$599,999		\$550,000								
\$600,000 to \$699,999		\$650,000								
\$700,000 to \$799,999		\$750,000								
\$800,000 to \$899,999		\$850,000								
\$900,000 to \$999,999		\$950,000								
\$1,000,000 to \$1,499,999		\$1,250,000								
\$1,500,000 to \$1,999,999		\$1,750,000								
\$2,000,000 to \$2,999,999		\$2,500,000								
\$3,000,000 and greater		\$3,000,000								

Ordinary Farmland Rates - with proposed special variation

Land value (for calculation of rates) \$ \$50,000 \$150,000 \$250,000 \$350,000 \$350,000 \$450,000 \$650,000 \$750,000 \$850,000 \$950,000 \$11,250,000 \$11,750,000 \$11,750,000						C	umulativ	e Increas	ses					
calculation of	Incre Yea				reases ear 2				reases ear 3				eases ear 4	
\$	Annual	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%
\$50,000														
\$150,000														
\$250,000														
\$350,000														
\$450,000														
\$550,000														
\$650,000														
\$750,000														
\$850,000														
\$950,000														
\$1,250,000														
\$1,750,000														
\$2,500,000														
\$3,000,000														

Ordinary Farmland Rates - without proposed special variation

						C	umulativ	e Increas	ses					
Land value (for calculation of rates)	Incre Yea		Increases Year 2						eases ear 3		Increases Year 4			
\$	Annual	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%
\$50,000														
\$150,000														
\$250,000														
\$350,000														
\$450,000														
\$550,000														
\$650,000														
\$750,000														
\$850,000														
\$950,000														
\$1,250,000														
\$1,750,000														
\$2,500,000														
\$3,000,000														

Ordinary Farmland Rates - with proposed special variation

				(Cumulativ	e Increa	ises						
Land value (for calculation of rates)			reases ear 5				reases ear 6		Increases Year 7				
\$	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	
\$50,000													
\$150,000													
\$250,000													
\$350,000													
\$450,000													
\$550,000													
\$650,000													
\$750,000													
\$850,000													
\$950,000													
\$1,250,000													
\$1,750,000													
\$2,500,000													
\$3,000,000													

Ordinary Farmland Rates - without proposed special variation

				(Cumulati	ve Increa	ises						
Land value (for calculation of rates)		Increases Year 5					reases ear 6		Increases Year 7				
\$	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	
\$50,000													
\$150,000													
\$250,000													
\$350,000													
\$450,000													
\$550,000													
\$650,000													
\$750,000													
\$850,000													
\$950,000													
\$1,250,000													
\$1,750,000													
\$2,500,000													
\$3,000,000													

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 Sno	cial Variat	ion Incom	e and Evr	enditure		
			гтор	USEU AUUI	lional Spe	Ciai Vallai		ie aliu Exp	enulture		
	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	2,811,637	5,251,103	7,905,060	10,700,214	10,999,820	11,307,815	11,647,050	##########	12 356 355 25	12,727,045.91	97,702,563.03
On windome above the rate peg	2,011,037	3,231,103	7,303,000	10,700,214	10,999,020	11,507,015	11,047,030	***************************************	12,000,000.20	12,727,043.31	37,702,000.00
OPERATING BALANCE											
Change in Operating Balance	0	0	0	1,349,000	1,382,725	1,415,910	1,449,892	1,489,039	1,529,243	1,570,533	10,186,343
OPERATING EXPENSES											
Change in Operating Expenses											(
(includes loan interest costs)											(
Biodiversity Management	100,000	100,000	0	0	0	0	0	0	0	0	200,000
Community Festivals	0	0	75,000	0	0	0	0	0	0	0	75,000
Cultural Vitality and Creativity	0	0	10,000	0	0	0	0	0	0	0	10,000
Economic Development	0	71,500	3,500	0	0	0	0	0	0	0	75,000
Education for Sustainability	0	0	30,000	0	0	0	0	0	0	0	30,000
Footpath and Cycleways	32,600	159,400	50,000	133,000	0	0	0	0	0	0	375,000
Natural Area Recreation	0	0	0	2,000	0	0	0	0	0	0	2,000
Parks and Reserves	82,400	57,600	271,500	200,000	0	0	0	0	0	0	611,500
Roads Traffic and Streetscaping	0	111,500	510,000	5,000	0	0	0	0	0	0	626,500
Sports and Recreation	0	0	0	30,000	0	0	0	0	0	0	30,000
Waste and Cleansing	535,000	250,000	150,000	0	0	0	0	0	0	0	935,000
Waterways	0	0	100,000	530,000	0	0	0	0	0	0	630,000
Prior Years Cumulative	0	771,000	1,562,067	2,836,643	3,830,059	3,921,980	4,016,108	4,124,543	4,235,905	4,350,275	
Recreation and Wellness	0	0	0	502,860	0	0	0	0	0	0	502,860
Recreation and Wellness - Interest	0	0	0	346,963	656,398	603,375	546,541	485,624	420,328	269,586	3,328,815
CAPITAL EXPENDITURE											
Community Buildings	0	0	0	1,000,000	0	0	0	0	0	0	1,000,000
Cultural Hub	1,000,000	1.000.000	0	1,000,000	0	0	0	0	0		, ,
Cultural Vitality and Creativity	0	0	200.000	0	0	0	0	0	0		_,000,000
Footpath and Cycleways	550,000	590,000	1,110,000	0	0	0	0	0	0		,
Natural Area Recreation	0	030,000	0	1,360,000	0	0	0	0	0		
Parks and Reserves	0	0	200,000	0	0	0	0	0	0		
Playgrounds	0	160,000	790,000	330,000	0	0	0	0	0		,
Roads Traffic and Streetscaping	0	0	500,000	310,000	0		0	0	0		,,
Sports and Recreation	0	0	000,000	1,900,000	0	0	0	0	0		
Waste and Cleansing	200,000	0	0	0	0	0	0	0	0		

Projects to be prioritised with Community in the next Delivery Plan	0	0	0	0	4,500,000	4,608,000	4,732,416	4,860,191	4,991,416	5,126,184	28,818,207
•											
OTHER USES OF SV INCOME eg loan princ	ipal repayn	nents, trans	sfers to res	erves						·	
Recreation and Wellness - Principal	0	0	0	350,177	737,882	790,905	847,739	908,656	973,952	1,124,694	5,734,00
											(
											(
											(
											(
											(
Total use of special variation income	2,500,000	3,271,000	5,562,067	11,185,643	11,107,064	11,340,171	11,592,696	11,868,053	12,150,845	12,441,272	93,018,810
Difference between additional SRV income											
and its uses	311,637	1,980,103	2,342,993	-485,428	-107,243	-32,355	54,354	128,408	205,510	285,774	4,683,75