



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*
2013/14

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 2013/14 - Part B)

Instructions

Section 508A allows a council to increase its general income by an amount that is greater than the general variation each year, up to a maximum of 7 years. The council must identify the percentage increase it requires for each year of the proposed variation, which includes the rate peg percentage for that year. The council must also quantify any minimum amounts, for each year of the variation, that exceed the statutory limit.

Note: IPART can approve a percentage increase to minimum rates above the statutory limit that is different from the special variation percentage increase should that increase be justified and properly consulted upon by the council. See the Guidelines for further details.

Both Part A and Part B of the application are designed to be completed on your computer and then submitted to IPART via the Council Portal on IPART's website at www.ipart.nsw.gov.au. All applications should also be forwarded to IPART in hard copy (refer to the Guidelines for details).

This part of the application (SVA Part A) consists of 7 worksheets:

- ▶ **Worksheet 1 (Identification):** Identifies the council making the application and a council contact officer, collects information on any special variations due to expire, and summarises the cumulative impact of the requested variation and the impact on minimum rates.
- ▶ **Worksheet 2 (Notional General Income):** Calculates the council's Notional General Income for the current year or year 0 in the application (2012/13).
- ▶ **Worksheet 3 (General Income Yield):** Calculates the council's proposed General Income yield for year 1 of the application (2013/14).
- ▶ **Worksheet 4 (Calculation):** Calculates the council's Permissible Income based on the input of the first year special variation percentage and Crown land adjustments, plus other adjustments to income in 2013/14.
- ▶ **Worksheet 5a (Impact on Rates 1):** Calculates the average annual and cumulative increase in rates and annual charges for each category/sub-category (for each year of the requested special variation), with and without the variation.
- ▶ **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 rate levels across this distribution (ie, midpoints of each land value range) for each year of the variation.
- ▶ **Worksheet 6 (Expenditure Program):** Collects the various service and project allocations in the council's proposed expenditure program that the special variation is sought to fully or partially fund. It includes any loans that the council is proposing as part of its program of expenditure.

Detailed instructions on how each of these worksheets must be completed are provided below.

Worksheet 1 - Identification

- ▶ Select your council name from the drop down list (E8).
- ▶ Enter contact details for the responsible officer (E11 - E14).
- ▶ Select the date for the first year of the application (K3).
 - ▷ Selecting the date from the drop down list, automatically populates the date fields on WK1, WK5 and WK6.
- ▶ Select the requested no. of years (2 to 7) of income increases in the application (K18).
- ▶ Answer the questions about expiring special variations (K19 to K27).
 - ▷ If the council does not have any existing special variations due to expire in the period of the requested variation and the answer is "No" in K19, leave other fields in this section blank.
- ▶ Enter the rate peg for 2013/14 in E38 as announced by IPART in December 2012.
 - ▷ The worksheet automatically assumes a rate peg of 3% for each of the forward years of the special variation (noting that if the rate peg is different than assumed, the % increase in general income with an approved SV does not change.)
- ▶ Refer to WK4 to enter in the percentage increase in general income needed in year 1 of the application (2013/14).
 - ▷ The cumulative increase in general income due to the rate peg and special variation will populate automatically in WK1.
- ▶ Refer to WK4 to enter in any deduction for an expiring variation which is due to expire on 30 June 2013 in the calculation of permissible general income in year 1.
 - ▷ This dollar amount is linked to cell **M37** in this worksheet.
 - ▷ This amount needs to be verified by the DLG before the application is submitted to IPART.
- ▶ Enter the requested increases in general income (inc. rate peg) from year 2 (eg, 2014/15) (D39 to D44).
 - ▷ The annual and cumulative \$ increases and the permissible income figures will populate once WK2, WK3 and WK4 have been completed.
- ▶ Enter in the value of any expiring variation from year 1 (2013/14) if one is due to expire at the end of any financial year within the requested special variation period (M38 to M44).
 - ▷ Any amount needs to be verified by the DLG before the application is submitted to IPART
 - ▷ The rest of the Permissible Income calculations will populate automatically.

Worksheet 2 - Notional General Income

This worksheet calculates the Notional General Income for the year prior to the start of this application, by applying the rating structure used in that prior year to land values adjusted by supplementary valuations received during that year.

Land values should be adjusted to reflect changes resulting from supplementary valuations received during the previous year. Any inclusion in this worksheet as a “supplementary valuation” must abide with the “definition” contained in Section 4 of the *Valuation of Land Act 1916* and does not necessarily include all entries contained in a supplementary list.

What to include:

The following examples are supplementary valuations that **should** be included:

- ▶ Any increase or decrease in supplementary valuations following subdivisions etc, providing they are included in the same year as furnished (in accordance with section 509(2)(b)).
- ▶ An amended value on a valuation objection in relation to a supplementary valuation.
- ▶ Landcom parcels where the supplementary valuation is furnished and the date of sale occur in the same year. Additional income for parcels not sold in the same year can be sought via an Income Adjustment application (about April each year).

What not to include:

The following examples are **NOT** be included:

- ▶ Parcels which change rateability.
- ▶ An amended value on a **valuation objection**, appeal, or correction of a clerical error, in relation to a general valuation (no change to notional general income).
- ▶ An amended value on a parcel that has become non-rateable e.g. State Forest (i.e. the council’s notional general income is not reduced).
- ▶ A new valuation (Section 19B Valuation of Land Act) for land which was non-rateable and not valued and has become rateable. e.g. a closed road.

The following are supplementary valuations that are **NOT** to be included:

- ▶ Supplementary valuations with a **different base date** following a revaluation.

Worksheet 3 - General Income Yield

This worksheet calculates the proposed Notional General Income Yield for the first year of the application. It should apply the rating structure, including the proposed special variation increase, to land values adjusted by supplementary valuations received during the previous year.

The rating structure entered here must reflect that proposed in your Operational Plan.

NOTE: Particular attention should be paid to the proposed rating structure to ensure it complies with legislation. Do not assume that your current rating structure is compliant.

An application with a rating structure that does not comply with the legislation is unlikely to be approved.

Worksheet 4 - Calculation

This worksheet calculates the Permissible Income and the value of the proposed variation after taking into consideration various adjustments. Income adjustments and expiring variation amounts need to be verified by the DLG before the application is submitted to IPAR.

Expiring Special Variation

If the council has an expiring special variation in the first year of this application (such that it is due to expire on 30 June 2013), Notional General Income must be reduced before calculation of the Permissible General Income in 2013/14.

Consult with the Division of Local Government on the correct figure.

Select Council Name		508A
WORKSHEET 4		
PERMISSIBLE GENERAL INCOME CALCULATION		
Prior year Notional General Income		
Less:	Decrease from expiry of a prior special variation	
Adjusted first year Notional General Income		\$
Plus:	Rate peg increase - first year	0.00%
Plus:	Additional increase - first year	
Plus:	Crown Land adjustment - first year	0.00%
Total special variation - first year		0.00%
Other First Year Adjustments:		
<small>(If known - Refer to advice from the Division)</small>		
Plus/Minus	Prior year Catchup/Excess	
Minus:	Valuation Objections claimed in prior year	
Total Adjustments		
First year Permissible General Income		\$
Total Notional General Income Yield (WKG)		
LESS: Valuation Objection Income - Proposed to be recouped in this year (WKG3)		
NET First year Notional General Income Yield		\$
Anticipated Catchup/(Excess) in the first year		\$
Comments		

Additional Percentage Increase

Enter the additional percentage increase in general income being sought by the council, excluding any other income adjustments.

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 % amount to be included in the final special variation % for consideration by IPART.

Note that applications for Crown land adjustments still need to be made separately to DLG.

Other adjustments

There are 2 other possible adjustments that are not included in the final special variation % but will impact the final permissible income.

1. Prior year result :This is the catch-up or excess amount from the previous year, as advised by the Division.

2. Valuation Objections: If you successfully claimed valuation objections in the previous year, Permissible General Income 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 special variation, and the average rate increase per sub-category (ordinary and special rates), with and without the proposed special v. 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

Councils **must** enter in both the average rates per sub-category if the special variation is not approved (such that the rate peg would apply) AND the average rates if the special variation was approved as requested.

Annual Charges

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

Note:

1. Average rates equal the total income generated by a category or sub-category of rates divided by the number of assessments in that same category.
2. Rate levels should include any expiring variations and so reflect what rate levels would actually be.

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 special variation, depending on the value of their land.

Councils **must** also enter the no. of assessments in the ordinary rating categories (residential, business and farmland) across various land value ranges in 2012/13, and the rate levels across different land values in each year of their application, with and without the proposed special variation.

Worksheet 6 - Proposed Program of Expenditure

This worksheet is designed to show how the council proposes to spend the additional funding generated from the special variation. This information reflects the "program of works" information which has been requested in previous years in Part B of the special variation applications.

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

The worksheet automatically calculates the rate peg income and additional income from the proposed special variation in Years 1 to 2 (2013/14 and 2014/15).

Councils **must** complete the total rate peg income and additional special variation income rows for the 10 year period because the additional income, if approved, would be retained in the revenue base.

Councils **must** enter in each of the individual program/project names in their overall spending program (or program of works) in column C under one of these headings:

- ▶ Maintenance of current services
- ▶ Enhanced services
- ▶ New projects/services
- ▶ Borrowing costs.

For example, individual programs/projects may include: roads program (or parts thereof), environmental projects, library upgrades, city centre upgrades, new sports & leisure centre etc. The placement of each program/project in the worksheet will reflect whether the proposed spending will result in maintenance of current services, an enhancement of current service levels or a new project entirely. Some councils may have numerous programs or projects to include; others may have a single program or project only.

In this worksheet, councils **must** also:

- ▶ Enter in the value of external loans proposed as part of the program of expenditure.
- ▶ Enter in the proposed spending allocations for each program/project in each year of the variation.
- ▶ Enter in borrowing costs when the council is proposing to borrow funds as part of its proposed program of expenditure.
- ▶ Sum the total spending allocations for each year of the variation.

The spreadsheet will calculate the difference between the total expenditure program and the additional income generated by the special variation. Note that this may not equal zero because:

- ▶ the proposed program of expenditure may include other funding sources (eg, loans or grants), or
- ▶ the council may be proposing to use the remaining funds to improve its financial sustainability.

Councils may add notes to the program table as necessary.

*** Part B of the application provides councils with the opportunity to explain their program of expenditure and the impacts on their financial position in more detail.**

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

Nicole Haddock	02 9290 8426 nicole_haddock@ipart.nsw.gov.au
Nick Singer	02 9290 8459 nick_singer@ipart.nsw.gov.au

Issue Date - 5/11/12

WORKSHEET 2**Calculation of Notional General Income- 2012/13****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 Income Yield
Farmland		1,674.00	0.3636			406.00	153.00	1,241,521,680	12,272,780	4,531,667
Residential	Aberdeen	757.00	0.4755			439.00	483.00	67,267,848	33,479,688	372,700
Residential	Cassilis	51.00	0.4755			406.00	51.00	465,340	465,340	20,706
Residential	Merriwa	502.00	0.4755			439.00	476.00	25,395,710	21,581,160	227,102
Residential	Murrurundi	497.00	0.4755			439.00	461.00	27,170,290	21,782,590	227,998
Residential	Scone	2,146.00	0.676			458.00	194.00	246,486,953	7,439,398	1,704,813
Residential	Ordinary	1,032.00	0.4755			406.00	462.00	125,865,950	20,364,350	689,232
Business	Aberdeen	31.00	0.9248			439.00	5.00	6,722,500	126,400	63,196
Business	Merriwa	60.00	0.9248			439.00	30.00	3,400,870	948,170	35,853
Business	Murrurundi	30.00	0.9248			439.00	5.00	2,835,400	180,100	26,751
Business	Scone	204.00	0.9363			458.00	33.00	31,575,000	792,110	303,334
Business	Ordinary	181.00	0.4755			406.00	120.00	21,674,490	3,749,390	133,954
Mining		23.00	37.1119			40.00	0.00	201,601		74,818
Total Assessments:		7,188.00				Total Rateable Land Value:		1,800,583,632	Sub-Total:	8,412,124

Upper Hunter Shire 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 Yield
Sub-Total:									0

Upper Hunter Shire 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 Yield
Sub-Total:			0

Total Notional General Income: 8,412,124

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 YIELD - 2013/14

**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 YIELD - 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 Income Yield
Farmland		1,674.00	0.385			430.00	153.00	1,241,521,680	12,272,780	4,798,398
Residential	Aberdeen	757.00	0.504			464.00	483.00	67,267,848	33,479,688	394,404
Residential	Cassilis	51.00	0.504			430.00	51.00	465,340	465,340	21,930
Residential	Merriwa	502.00	0.504			464.00	476.00	25,395,710	21,581,160	240,089
Residential	Murrurundi	497.00	0.504			464.00	461.00	27,170,290	21,782,590	241,058
Residential	Scone	2,146.00	0.7166			474.00	193.00	246,486,953	7,372,198	1,804,978
Residential	Ordinary	1,032.00	0.504			430.00	462.00	125,865,950	20,364,350	730,388
Business	Aberdeen	31.00	0.98			464.00	5.00	6,722,500	126,400	66,962
Business	Merriwa	60.00	0.98			464.00	30.00	3,400,870	948,170	37,956
Business	Murrurundi	30.00	0.98			464.00	5.00	2,835,400	180,100	28,342
Business	Scone	204.00	0.9922			474.00	33.00	31,575,000	792,100	321,070
Business	Ordinary	181.00	0.504			430.00	120.00	21,674,490	3,749,390	141,943
Mining		23.00	39.35			40.00	0.00	201,601		79,330
Total Assessments:		7,188.00						1,800,583,632	Sub-Total:	8,906,849

Total Rateable Land Value:

Calculation of Notional General Income YIELD - 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 Yield
Sub-Total:									0

Calculation of Notional General Income YIELD - Annual Charges

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

Total Notional General Income Yield

8,906,849

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

NET Notional General Income Yield

8,906,849

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 4**PERMISSIBLE GENERAL INCOME CALCULATION**

Note: Council must check all income adjustments and expiring variation amounts with the DLG before submitting their application to IPART.

Prior year Notional General Income 8,412,124

Less: Decrease from expiry of a
prior special variation.

Adjusted first year Notional General Income

\$ 8,412,124

Plus: Rate peg increase - first year 3.40% 286,012

Plus: Additional increase - first year **2.50%** 210,303

Plus: Crown Land adjustment - first year 0.00%

Total special variation - first year 5.90% \$ 496,315

Other First Year Adjustments:

(If known - Refer to advice from the Division)

Plus/Minus Prior year Catchup/Excess **2,241**

Minus: Valuation Objections claimed in prior year **(1,800)**

Total Adjustments 441

First year Permissible General Income \$ 8,908,880

Total Notional General Income Yield (WK3) 8,906,849

LESS: Valuation Objection Income - Proposed
to be recouped in this year (WK3) 0

NET First year Notional General Income Yield \$ 8,906,849

Anticipated Catchup/(Excess) in the first year **\$ 2,031**

Comments:

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.

Category	Sub-category or Special Rate name	Current Minimum Rates	Ordinary and Special Rates - with special variation							Cumulative Increases																											
			Minimum Rates Year 1	Minimum Rates Year 2	Minimum Rates Year 3	Minimum Rates Year 4	Minimum Rates Year 5	Minimum Rates Year 6	Minimum Rates Year 7	Minimum Increases Year 1			Minimum Increases Year 2			Minimum Increases Year 3			Minimum Increases Year 4			Minimum Increases Year 5			Minimum Increases Year 6			Minimum Increases Year 7									
			2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Annual	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%					
			2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Annual	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%					
			2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	Annual	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%					
Farmland		406.00	430.00	454.00	479.00	493.00	508.00	523.00	539.00	24.00	5.91%	24.00	5.58%	48.00	11.82%	25.00	5.51%	73.00	17.98%	14.00	2.92%	87.00	21.43%	15.00	3.04%	102.00	25.12%	15.00	2.95%	117.00	28.82%	16.00	3.06%	133.00	32.76%		
Residential	Abd, Mwa, Mdi	439.00	465.00	488.00	503.00	518.00	534.00	550.00	567.00	26.00	5.92%	23.00	4.95%	49.00	11.16%	15.00	3.07%	64.00	14.58%	15.00	2.98%	79.00	18.00%	16.00	3.09%	95.00	21.64%	16.00	3.00%	111.00	25.28%	17.00	3.09%	128.00	29.16%		
Residential	Cass. Ordinary	406.00	430.00	454.00	479.00	493.00	508.00	523.00	539.00	24.00	5.91%	24.00	5.58%	48.00	11.82%	25.00	5.51%	73.00	17.98%	14.00	2.92%	87.00	21.43%	15.00	3.04%	102.00	25.12%	15.00	2.95%	117.00	28.82%	16.00	3.06%	133.00	32.76%		
Residential	Scone	458.00	474.00	488.00	503.00	518.00	534.00	550.00	567.00	16.00	3.49%	14.00	2.95%	30.00	6.55%	15.00	3.07%	45.00	9.83%	15.00	2.98%	60.00	13.10%	16.00	3.09%	76.00	16.59%	16.00	3.00%	92.00	20.09%	17.00	3.09%	109.00	23.80%		
Business	Abd, Mwa, Mdi	439.00	465.00	488.00	503.00	518.00	534.00	550.00	567.00	26.00	5.92%	23.00	4.95%	49.00	11.16%	15.00	3.07%	64.00	14.58%	15.00	2.98%	79.00	18.00%	16.00	3.09%	95.00	21.64%	16.00	3.00%	111.00	25.28%	17.00	3.09%	128.00	29.16%		
Business	Ordinary	406.00	430.00	454.00	479.00	493.00	508.00	523.00	539.00	24.00	5.91%	24.00	5.58%	48.00	11.82%	25.00	5.51%	73.00	17.98%	14.00	2.92%	87.00	21.43%	15.00	3.04%	102.00	25.12%	15.00	2.95%	117.00	28.82%	16.00	3.06%	133.00	32.76%		
Business	Scone	458.00	474.00	488.00	503.00	518.00	534.00	550.00	567.00	16.00	3.49%	14.00	2.95%	30.00	6.55%	15.00	3.07%	45.00	9.83%	15.00	2.98%	60.00	13.10%	16.00	3.09%	76.00	16.59%	16.00	3.00%	92.00	20.09%	17.00	3.09%	109.00	23.80%		
Mining		40.00	40.00	40.00	40.00	40.00	40.00	40.00	40.00	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%		
	minimums only																																				

Domestic Waste Management Services - Annual Charge

(Enter the current annual charge and the proposed annual charge for each year of the application.)

[illegible][illegible]

Water Supply Services - Annual Charge

		Water Supply Services - Annual Charge							
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	
		2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Aberdeen, Scone, Merriwa, Cassilis 2	280.00	289.52	298.21	307.15	316.37	325.86	335.63	345.70	
Murrurundi 20mm	361.00	373.27	384.47	396.01	407.89	420.12	432.73	445.71	
Abd, Scone, Mwa, Cass 25mm	357.00	369.14	380.21	391.62	403.37	415.47	427.93	440.77	
Murrurundi 25mm	450.00	465.30	479.26	493.64	508.45	523.70	539.41	555.59	
Abd, Scone, Mwa, Cass 32mm	468.00	483.91	498.43	513.38	528.78	544.65	560.99	577.82	
Murrurundi 32mm	598.00	618.33	636.88	655.99	675.67	695.94	716.82	738.32	
Abd, Scone, Mwa, Cass 40mm	587.00	606.96	625.17	643.92	663.24	683.14	703.63	724.74	
Murrurundi 40mm	720.00	744.48	766.81	789.82	813.51	837.92	863.06	888.95	
Abd, Scone, Mwa, Cass 50mm	728.00	752.75	775.33	798.59	822.55	847.23	872.65	898.83	
Murrurundi 50mm	893.00	923.36	951.06	979.59	1,008.98	1,039.25	1,070.43	1,102.54	
Abd, Scone 80mm	1,179.00	1,219.09	1,255.66	1,293.33	1,332.13	1,372.09	1,413.25	1,455.65	
Abd, Scone 100mm	1,473.00	1,523.08	1,568.77	1,615.84	1,664.31	1,714.24	1,765.67	1,818.64	

Cumulative Increases																													
Annual Increases Year 1		Annual Increases Year 2				Annual Increases Year 3				Annual Increases Year 4				Annual Increases Year 5				Annual Increases Year 6				Annual Increases Year 7							
Annual	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%
9.52	3.40%	8.69	3.00%	18.21	6.50%	8.95	3.00%	27.15	9.70%	9.21	3.00%	36.37	12.99%	9.49	3.00%	45.86	16.38%	9.78	3.00%	55.63	19.87%	10.07	3.00%	65.70	23.47%	10.36	3.00%	76.06	27.14%
12.27	3.40%	11.20	3.00%	23.47	6.50%	11.53	3.00%	35.01	9.70%	11.88	3.00%	46.89	12.99%	12.24	3.00%	59.12	16.38%	12.60	3.00%	71.73	19.87%	12.98	3.00%	84.71	23.47%	13.36	3.00%	97.07	27.14%
12.14	3.40%	11.07	3.00%	23.21	6.50%	11.41	3.00%	34.62	9.70%	11.75	3.00%	46.37	12.99%	12.10	3.00%	58.47	16.38%	12.46	3.00%	70.93	19.87%	12.84	3.00%	83.77	23.47%	13.22	3.00%	96.99	27.14%
15.30	3.40%	13.96	3.00%	29.26	6.50%	14.38	3.00%	43.64	9.70%	14.81	3.00%	58.45	12.99%	15.25	3.00%	73.70	16.38%	15.71	3.00%	89.41	19.87%	16.18	3.00%	105.59	23.47%	16.65	3.00%	122.24	27.14%
15.91	3.40%	14.52	3.00%	30.43	6.50%	14.95	3.00%	45.38	9.70%	15.40	3.00%	60.78	12.99%	15.86	3.00%	76.65	16.38%	16.34	3.00%	92.99	19.87%	16.83	3.00%	109.82	23.47%	17.32	3.00%	127.14	27.14%
20.33	3.40%	18.55	3.00%	38.88	6.50%	19.11	3.00%	57.99	9.70%	19.68	3.00%	77.67	12.99%	20.27	3.00%	97.94	16.38%	20.88	3.00%	118.82	19.87%	21.50	3.00%	140.32	23.47%	22.12	3.00%	162.44	27.14%
19.96	3.40%	18.21	3.00%	38.17	6.50%	18.76	3.00%	56.92	9.70%	19.32	3.00%	76.24	12.99%	19.90	3.00%	96.14	16.38%	20.49	3.00%	116.63	19.87%	21.11	3.00%	137.74	23.47%	21.73	3.00%	159.47	27.14%
24.48	3.40%	22.33	3.00%	46.81	6.50%	23.00	3.00%	69.82	9.70%	23.69	3.00%	93.51	12.99%	24.41	3.00%	117.92	16.38%	25.14	3.00%	143.06	19.87%	25.89	3.00%	168.95	23.47%	26.64	3.00%	195.59	27.14%
24.75	3.40%	22.58	3.00%	47.33	6.50%	23.26	3.00%	70.59	9.70%	23.96	3.00%	94.55	12.99%	24.68	3.00%	119.23	16.38%	25.42	3.00%	144.65	19.87%	26.18	3.00%	170.83	23.47%	26.94	3.00%	197.77	27.14%
30.36	3.40%	27.70	3.00%	58.06	6.50%	28.53	3.00%	86.59	9.70%	29.39	3.00%	115.98	12.99%	30.27	3.00%	146.25	16.38%	31.18	3.00%	177.43	19.87%	32.11	3.00%	209.54	23.47%	33.04	3.00%	242.58	27.14%
40.09	3.40%	36.57	3.00%	76.66	6.50%	37.67	3.00%	114.33	9.70%	38.80	3.00%	153.13	12.99%	39.96	3.00%	193.09	16.38%	41.16	3.00%	234.25	19.87%	42.40	3.00%	276.65	23.47%	43.64	3.00%	319.29	27.14%
50.08	3.40%	45.69	3.00%	95.77	6.50%	47.06	3.00%	142.84	9.70%	48.48	3.00%	191.31	12.99%	49.93	3.00%	241.24	16.38%	51.43	3.00%	292.67	19.87%	52.97	3.00%	345.64	23.47%				
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Sewerage Services - Annual Charges

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Other Annual Charges	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973	1972	1971	1970	1969	1968	1967	1966	1965	1964	1963	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946	1945	1944	1943	1942	1941	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931	1930	1929	1928	1927	1926	1925	1924	1923	1922	1921	1920	1919	1918	1917	1916	1915	1914	1913	1912	1911	1910	1909	1908	1907	1906	1905	1904	1903	1902	1901	1900	1899	1898	1897	1896	1895	1894	1893	1892	1891	1890	1889	1888	1887	1886	1885	1884	1883	1882	1881	1880	1879	1878	1877	1876	1875	1874	1873	1872	1871	1870	1869	1868	1867	1866	1865	1864	1863	1862	1861	1860	1859	1858	1857	1856	1855	1854	1853	1852	1851	1850	1849	1848	1847	1846	1845	1844	1843	1842	1841	1840	1839	1838	1837	1836	1835	1834	1833	1832	1831	1830	1829	1828	1827	1826	1825	1824	1823	1822	1821	1820	1819	1818	1817	1816	1815	1814	1813	1812	1811	1810	1809	1808	1807	1806	1805	1804	1803	1802	1801	1800	1799	1798	1797	1796	1795	1794	1793	1792	1791	1790	1789	1788	1787	1786	1785	1784	1783	1782	1781	1780	1779	1778	1777	1776	1775	1774	1773	1772	1771	1770	1769	1768	1767	1766	1765	1764	1763	1762	1761	1760	1759	1758	1757	1756	1755	1754	1753	1752	1751	1750	1749	1748	1747	1746	1745	1744	1743	1742	1741	1740	1739	1738	1737	1736	1735	1734	1733	1732	1731	1730	1729	1728	1727	1726	1725	1724	1723	1722	1721	1720	1719	1718	1717	1716	1715	1714	1713	1712	1711	1710	1709	1708	1707	1706	1705	1704	1703	1702	1701	1700	1699	1698	1697	1696	1695	1694	1693	1692	1691	1690	1689	1688	1687	1686	1685	1684	1683	1682	1681	1680	1679	1678	1677	1676	1675	1674	1673	1672	1671	1670	1669	1668	1667	1666	1665	1664	1663	1662	1661	1660	1659	1658	1657	1656	1655	1654	1653	1652	1651	1650	1649	1648	1647	1646	1645	1644	1643	1642	1641	1640	1639	1638	1637	1636	1635	1634	1633	1632	1631	1630	1629	1628	1627	1626	1625	1624	1623	1622	1621	1620	1619	1618	1617	1616	1615	1614	1613	161
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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.

Ordinary Residential Rates - with proposed special variation

		Ordinary Residential Rates									
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	
				2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
\$0 to \$99,999	2,946	\$50,000	433.00	457.00	482.14	508.05	523.91	539.63	555.82	572.49	
\$100,000 to \$199,999	1,794	\$150,000	898.80	952.80	1,005.20	1,060.49	1,092.30	1,125.07	1,158.83	1,193.59	
\$200,000 to \$299,999	167	\$250,000	1,496.00	1,588.00	1,675.34	1,767.48	1,820.51	1,875.12	1,931.38	1,989.32	
\$300,000 to \$399,999	54	\$350,000	2,097.20	2,223.20	2,345.48	2,474.48	2,548.71	2,625.17	2,703.93	2,785.05	
\$400,000 to \$499,999	14	\$450,000	2,696.40	2,858.40	3,015.61	3,181.47	3,276.91	3,375.22	3,476.48	3,580.77	
\$500,000 to \$599,999	4	\$650,000	3,295.60	3,493.60	3,685.75	3,889.48	4,095.12	4,125.27	4,248.03	4,376.50	
\$600,000 to \$699,999	2	\$650,000	3,894.80	4,128.80	4,355.88	4,585.48	4,793.32	4,875.32	5,021.58	5,172.23	
\$700,000 to \$799,999	3	\$750,000	4,494.00	4,764.00	5,026.02	5,302.45	5,461.52	5,625.37	5,794.13	5,967.06	
\$800,000 to \$899,999		\$850,000									
\$900,000 to \$999,999		\$950,000									
\$1,000,000 to \$1,499,999	1	\$1,250,000	7,490.00	7,940.00	8,376.70	8,837.42	9,102.54	9,375.62	9,656.89	9,946.59	
\$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 Residential Rates - without proposed special variation

Ordinary Residential Rates											
Land Value	Expected no. of property assessments in this valuation range in Year 1	Land value (for calculation of rates)	Year 0 (Current Rate)	Year 1 Rates	Year 2 Rates	Year 3 Rates	Year 4 Rates	Year 5 Rates	Year 6 Rates	Year 7 Rates	
			2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	
\$0 to \$99,999	2,946	\$50,000	433.00	448.00	472.64	498.64	513.59	529.00	544.87	561.22	
\$100,000 to \$199,999	1,794	\$150,000	898.80	929.85	980.99	1,034.95	1,065.99	1,097.97	1,130.91	1,164.84	
\$200,000 to \$299,999	167	\$250,000	1,496.00	1,549.75	1,634.99	1,724.91	1,778.66	1,829.96	1,884.86	1,941.40	
\$300,000 to \$399,999	54	\$350,000	2,097.20	2,169.65	2,288.98	2,414.87	2,487.32	2,561.94	2,638.80	2,717.06	
\$400,000 to \$499,999	14	\$450,000	2,696.40	2,789.55	2,942.98	3,104.84	3,197.98	3,293.92	3,392.74	3,494.52	
\$500,000 to \$599,999	4	\$650,000	3,295.60	3,409.45	3,596.97	3,794.80	3,920.65	4,025.91	4,146.68	4,271.08	
\$600,000 to \$699,999	2	\$750,000	3,894.80	4,029.35	4,250.96	4,484.77	4,619.31	4,757.89	4,900.63	5,047.05	
\$700,000 to \$799,999	3	\$850,000	4,494.00	4,649.25	4,904.96	5,174.73	5,329.97	5,489.87	5,654.57	5,824.21	
\$800,000 to \$899,999		\$950,000									
\$900,000 to \$999,999		\$1,250,000									
\$1,000,000 to \$1,499,999	1	\$1,500,000	7,490.00	7,748.75	8,174.93	8,624.55	8,883.29	9,149.79	9,424.28	9,707.01	
\$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 Residential Rates - with proposed special variation

Land value (for calculation of rates)	Cumulative Increases											
	Increases Year 1			Increases Year 2			Increases Year 3			Increases Year 4		
	Annual	%	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	%
\$	24.00	5.54%	25.14	5.50%	49.14	11.35%	26.52	5.50%	75.65	17.47%	15.26	3.00%
\$50,000	24.00	5.54%	25.14	5.50%	49.14	11.35%	26.52	5.50%	75.65	17.47%	15.26	3.00%
\$100,000	54.00	6.01%	62.40	5.50%	108.40	11.84%	55.29	5.50%	161.69	17.99%	31.81	3.00%
\$250,000	90.00	6.01%	87.34	5.50%	177.34	11.84%	92.14	5.50%	269.48	17.99%	53.02	3.00%
\$350,000	126.00	6.01%	122.28	5.50%	248.28	11.84%	129.00	5.50%	377.28	17.99%	74.23	3.00%
\$450,000	162.00	6.01%	157.21	5.50%	319.21	11.84%	165.86	5.50%	485.07	17.99%	95.44	3.00%
\$550,000	198.00	6.01%	192.15	5.50%	390.15	11.84%	202.72	5.50%	592.86	17.99%	116.65	3.00%
\$650,000	234.00	6.01%	227.08	5.50%	461.08	11.84%	239.57	5.50%	700.66	17.99%	137.86	3.00%
\$750,000	270.00	6.01%	262.02	5.50%	532.02	11.84%	276.43	5.50%	808.45	17.99%	159.07	3.00%
\$850,000												
\$950,000												
\$1,250,000	450.00	6.01%	436.70	5.50%	886.70	11.84%	460.72	5.50%	1,347.42	17.99%	265.12	3.00%
\$1,750,000												
\$2,500,000												
\$3,000,000												

Ordinary Residential Rates - without proposed special variation

Land value (for calculation of rates)	Cumulative Increases											
	Increases Year 1			Increases Year 2			Increases Year 3			Increases Year 4		
	Annual	%	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	%
\$	15.00	3.48%	24.64	5.50%	39.64	9.15%	26.00	5.50%	65.64	15.16%	14.96	3.00%
\$50,000	15.00	3.48%	24.64	5.50%	39.64	9.15%	26.00	5.50%	65.64	15.16%	14.96	3.00%
\$100,000	31.05	3.45%	51.14	5.50%	82.19	9.14%	53.95	5.50%	136.15	15.15%	31.05	3.00%
\$250,000	51.75	3.45%	85.24	5.50%	139.99	9.14%	89.92	5.50%	226.91	15.15%	51.75	3.00%
\$350,000	72.45	3.45%	119.33	5.50%	191.78	9.14%	125.89	5.50%	317.67	15.15%	72.45	3.00%
\$450,000	93.15	3.45%	153.43	5.50%	246.58	9.14%	161.86	5.50%	408.44	15.15%	93.15	3.00%
\$550,000	113.85	3.45%	197.52	5.50%	301.37	9.14%	197.83	5.50%	499.20	15.15%	113.84	3.00%
\$650,000	134.55	3.45%	221.61	5.50%	356.16	9.14%	233.80	5.50%	589.97	15.15%	134.54	3.00%
\$750,000	155.25	3.45%	255.71	5.50%	410.96	9.14%	269.77	5.50%	680.73	15.15%	155.24	3.00%
\$850,000												
\$950,000												
\$1,250,000	258.75	3.45%	426.18	5.50%	684.93	9.14%	449.62	5.50%	1,134.55	15.15%	258.74	3.00%
\$1,750,000												
\$2,500,000												
\$3,000,000												

Ordinary Residential Rates - with proposed special variation

Land value (for calculation of rates)	Cumulative Increases											
	Increases Year 5			Increases Year 6			Increases Year 7					
	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%
\$50,000	15.72	3.00%	106.63	24.63%	16.19	3.00%	122.82	28.36%	16.67	3.00%	139.49	32.22%
\$100,000	32.77	3.00%	226.27	25.18%	33.75	3.00%	260.03	28.93%	34.76	3.00%	294.79	32.80%
\$250,000	54.62	3.00%	377.12	25.18%	56.25	3.00%	433.38	28.93%	57.94	3.00%	491.32	32.80%
\$350,000	76.46	3.00%	527.97	25.18%	78.76	3.00%	606.73	28.93%	81.12	3.00%	687.85	32.80%
\$450,000	98.31	3.00%	678.62	25.18%	101.26	3.00%	780.08	28.93%	104.29	3.00%	884.37	32.80%
\$550,000	120.15	3.00%	829.87	25.18%	123.76	3.00%	953.43	28.93%	127.47	3.00%	1,080.90	32.80%
\$650,000	142.00	3.00%	980.52	25.18%	146.26	3.00%	1,126.78	28.93%	150.65	3.00%	1,277.43	32.80%
\$750,000	163.85	3.00%	1,131.37	25.18%	168.76	3.00%	1,300.13	28.93%	173.82	3.00%	1,473.96	32.80%
\$850,000												
\$950,000												
\$1,250,000	273.08	3.00%	1,885.62	25.18%	281.27	3.00%	2,166.89	28.93%	289.71	3.00%	2,456.59	32.80%
\$1,750,000												
\$2,500,000												
\$3,000,000												

Ordinary Residential Rates - without proposed special variation

Cumulative Increases												
Land value (for calculation of rates)	Increases Year 5				Increases Year 6				Increases Year 7			
	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%
\$50,000	15.41	3.00%	96.00	22.17%	15.87	3.00%	111.87	25.84%	16.35	3.00%	128.22	29.61%
\$100,000	31.98	3.00%	199.17	22.16%	32.94	3.00%	232.11	25.82%	33.93	3.00%	266.04	29.60%
\$250,000	53.30	3.00%	331.96	22.16%	54.90	3.00%	386.86	25.82%	56.55	3.00%	443.40	29.60%
\$350,000	74.62	3.00%	464.74	22.16%	76.86	3.00%	541.60	25.82%	79.16	3.00%	620.76	29.60%
\$450,000	95.94	3.00%	597.52	22.16%	98.82	3.00%	696.34	25.82%	101.78	3.00%	798.12	29.60%
\$550,000	117.26	3.00%	730.31	22.16%	120.78	3.00%	851.08	25.82%	124.40	3.00%	975.48	29.60%
\$650,000	138.58	3.00%	863.09	22.16%	142.74	3.00%	1,005.83	25.82%	147.02	3.00%	1,152.85	29.60%
\$750,000	159.90	3.00%	995.87	22.16%	164.70	3.00%	1,160.57	25.82%	169.64	3.00%	1,330.21	29.60%
\$850,000												
\$950,000												
\$1,250,000	266.50	3.00%	1,659.79	22.16%	274.49	3.00%	1,934.28	25.82%	282.73	3.00%	2,217.01	29.60%
\$1,750,000												
\$2,500,000												
\$3,000,000												

Ordinary Business Rates - with proposed special variation

Land Value	Expected no. of property assessments in this valuation range in Year 1	Land value (for calculation of rates)	Year 0 (Current Rate)	Ordinary Business Rates							
				Rates Year 1	Rates Year 2	Rates Year 3	Rates Year 4	Rates Year 5	Rates Year 6	Rates Year 7	
				2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
\$0 to \$99,999		294.00	\$50,000	422.00	445.00	469.48	495.30	510.16	525.46	541.22	557.46
\$100,000 to \$199,999	127	\$150,000		1,186.95	1,267.35	1,337.05	1,410.59	1,452.91	1,486.50	1,541.39	1,587.63
\$200,000 to \$299,999	44	\$250,000		1,993.25	2,112.25	2,228.42	2,350.89	2,421.52	2,484.16	2,568.99	2,646.98
\$300,000 to \$399,999	17	\$350,000		2,790.55	2,957.15	3,119.79	3,291.38	3,390.12	3,491.83	3,596.58	3,704.48
\$400,000 to \$499,999	3	\$450,000		3,587.85	3,802.05	4,011.16	4,231.78	4,358.73	4,489.49	4,624.18	4,762.90
\$500,000 to \$599,999	4	\$550,000		4,385.15	4,648.85	4,902.53	5,172.17	5,327.34	5,487.16	5,651.72	5,821.32
\$600,000 to \$699,999	6	\$650,000		5,182.45	5,491.85	5,793.90	6,112.57	6,295.94	6,484.80	6,679.37	6,879.75
\$700,000 to \$799,999	6	\$750,000		5,979.75	6,336.75	6,685.27	7,052.96	7,264.55	7,482.49	7,706.98	7,938.17
\$800,000 to \$899,999		\$850,000									
\$900,000 to \$999,999		\$950,000									
\$1,000,000 to \$1,499,999	3	\$1,250,000		9,966.25	10,561.25	11,142.12	11,754.94	12,107.58	12,470.81	12,844.94	13,230.28
\$1,500,000 to \$1,999,999	1	\$1,750,000		13,962.75	14,785.75	15,598.97	16,456.91	16,950.62	17,459.14	17,982.91	18,522.40
\$2,000,000 to \$2,999,999	1	\$2,500,000		19,932.50	21,122.50	22,284.24	23,509.87	24,215.17	24,941.62	25,689.87	26,460.57
\$3,000,000 and greater		\$3,000,000									

Ordinary Business Rates - without proposed special variation

Land Value	Expected no. of property assessments in this valuation range in Year 1	Land value (for calculation of rates)	Year 0 (Current Rate)	Ordinary Business Rates							
				Rates Year 1	Rates Year 2	Rates Year 3	Rates Year 4	Rates Year 5	Rates Year 6	Rates Year 7	
				2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
\$0 to \$99,999		294	\$50,000	422.00	436.00	459.98	485.28	499.84	514.83	530.28	546.19
\$100,000 to \$199,999	127	\$150,000		1,186.95	1,234.20	1,302.08	1,373.70	1,414.91	1,457.35	1,501.07	1,546.11
\$200,000 to \$299,999	44	\$250,000		1,993.25	2,057.00	2,170.14	2,289.49	2,358.18	2,438.92	2,501.78	2,576.94
\$300,000 to \$399,999	17	\$350,000		2,790.55	2,879.80	3,038.19	3,205.29	3,301.45	3,407.64	3,502.51	3,607.58
\$400,000 to \$499,999	3	\$450,000		3,587.85	3,702.60	3,906.24	4,121.09	4,244.72	4,372.06	4,503.22	4,638.32
\$500,000 to \$599,999	4	\$550,000		4,385.15	4,525.40	4,774.30	5,036.89	5,187.99	5,343.63	5,503.94	5,669.06
\$600,000 to \$699,999	6	\$650,000		5,182.45	5,348.20	5,642.35	5,952.69	6,131.26	6,315.20	6,504.65	6,699.79
\$700,000 to \$799,999	6	\$750,000		5,979.75	6,171.00	6,510.41	6,868.48	7,074.53	7,286.77	7,505.37	7,730.53
\$800,000 to \$899,999		\$850,000									
\$900,000 to \$999,999		\$950,000									
\$1,000,000 to \$1,499,999	3	\$1,250,000		9,966.25	10,285.00	10,850.68	11,447.46	11,790.89	12,144.61	12,508.95	12,884.22
\$1,500,000 to \$1,999,999	1	\$1,750,000		13,962.75	14,425.00	15,140.92	15,928.92	16,384.77	16,859.23	17,342.91	17,836.44
\$2,000,000 to \$2,999,999	1	\$2,500,000		19,932.50	20,570.00	21,701.35	22,894.92	23,581.77	24,289.23	25,017.90	25,768.44
\$3,000,000 and greater		\$3,000,000									

Ordinary Business Rates - with proposed special variation

Land value (for calculation of rates)	Cumulative Increases															
	Increases Year 1			Increases Year 2				Increases Year 3				Increases Year 4				
	Annual	%	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	%
\$																
\$50,000	23.00	5.45%		24.48	5.50%	47.48	11.25%	25.82	5.50%	73.30	17.37%	14.86	3.00%	88.16	20.89%	
\$150,000	71.40	5.97%		69.70	5.50%	141.10	11.80%	73.54	5.50%	214.64	17.95%	42.32	3.00%	256.96	21.49%	
\$250,000	119.00	5.97%		116.17	5.50%	235.17	11.80%	122.56	5.50%	357.74	17.95%	70.53	3.00%	428.27	21.49%	
\$350,000	166.60	5.97%		162.64	5.50%	329.24	11.80%	171.50	5.50%	500.83	17.95%	98.74	3.00%	599.57	21.49%	
\$450,000	214.20	5.97%		209.11	5.50%	423.31	11.80%	220.61	5.50%	643.93	17.95%	126.95	3.00%	770.88	21.49%	
\$550,000	261.80	5.97%		255.58	5.50%	517.38	11.80%	269.64	5.50%	787.02	17.95%	155.17	3.00%	942.19	21.49%	
\$650,000	309.40	5.97%		302.05	5.50%	611.45	11.80%	318.66	5.50%	930.12	17.95%	183.38	3.00%	1,113.49	21.49%	
\$750,000	357.00	5.97%		348.52	5.50%	705.52	11.80%	367.69	5.50%	1,073.21	17.95%	211.59	3.00%	1,284.80	21.49%	
\$850,000																
\$950,000																
\$1,250,000	595.00	5.97%		580.87	5.50%	1,175.87	11.80%	612.82	5.50%	1,788.69	17.95%	352.65	3.00%	2,141.33	21.49%	
\$1,750,000	833.00	5.97%		813.22	5.50%	1,646.22	11.80%	857.94	5.50%	2,504.16	17.95%	493.71	3.00%	2,997.87	21.49%	
\$2,500,000	#####	5.97%		#####	5.50%	2,351.74	11.80%	#####	5.50%	3,577.37	17.95%	705.30	3.00%	4,282.67	21.49%	
\$3,000,000																

Ordinary Business Rates - without proposed special variation

Land value (for calculation of rates)	Cumulative Increases															
	Increases Year 1			Increases Year 2				Increases Year 3				Increases Year 4				
	Annual	%	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	%
\$																
\$50,000	14.00	3.32%		23.98	5.50%	37.98	9.00%	25.30	5.50%	63.28	15.00%	14.56	3.00%	77.84	18.44%	
\$150,000	38.25	3.20%		67.88	5.50%	106.13	8.87%	71.61	5.50%	177.75	14.86%	41.21	3.00%	218.96	18.31%	
\$250,000	63.75	3.20%		113.14	5.50%	176.89	8.87%	119.36	5.50%	296.24	14.86%	68.68	3.00%	364.93	18.31%	
\$350,000	89.25	3.20%		158.39	5.50%	247.64	8.87%	167.10	5.50%	414.74	14.86%	96.16	3.00%	510.90	18.31%	
\$450,000	114.75	3.20%		203.64	5.50%	318.39	8.87%	214.84	5.50%	533.24	14.86%	123.63	3.00%	656.87	18.31%	
\$550,000	140.25	3.20%		248.90	5.50%	389.15	8.87%	262.59	5.50%	651.73	14.86%	151.11	3.00%	802.84	18.31%	
\$650,000	165.75	3.20%		294.15	5.50%	459.80	8.87%	310.33	5.50%	770.23	14.86%	178.58	3.00%	948.81	18.31%	
\$750,000	191.25	3.20%		339.41	5.50%	530.66	8.87%	358.07	5.50%	888.73	14.86%	206.05	3.00%	1,094.78	18.31%	
\$850,000																
\$950,000																
\$1,250,000	318.75	3.20%		565.67	5.50%	884.42	8.87%	596.79	5.50%	1,481.21	14.86%	343.42	3.00%	1,824.64	18.31%	
\$1,750,000																
\$2,500,000	637.50	3.20%		#####	5.50%	1,768.85	8.87%	#####	5.50%	2,962.42	14.86%	686.85	3.00%	3,649.27	18.31%	
\$3,000,000																

Ordinary Business Rates - with proposed special variation

Land value (for calculation of rates)	Cumulative Increases															
	Increases Year 5				Increases Year 6				Increases Year 7							
	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%
\$50,000	15.30	3.00%	103.46	24.52%	15.76	3.00%	119.22	28.25%	16.24	3.00%	135.46	32.10%				
\$150,000	43.59	3.00%	300.55	25.13%	44.89	3.00%	345.44	28.88%	46.24	3.00%	391.68	32.75%				
\$250,000	72.65	3.00%	600.91	25.13%	74.82	3.00%	675.74	28.88%	77.07	3.00%	752.81	32.75%				
\$350,000	101.70	3.00%	701.28	25.13%	104.75	3.00%	806.03	28.88%	107.90	3.00%	913.93	32.75%				
\$450,000	130.76	3.00%	901.64	25.13%	134.68	3.00%	1,036.33	28.88%	138.73	3.00%	1,175.05	32.75%				
\$550,000	159.82	3.00%	1,102.01	25.13%	164.61	3.00%	1,266.62	28.88%	169.55	3.00%	1,436.17	32.75%				
\$650,000	188.88	3.00%	1,302.37	25.13%	194.54	3.00%	1,496.92	28.88%	200.38	3.00%	1,697.30	32.75%				
\$750,000	217.94	3.00%	1,502.74	25.13%	224.47	3.00%	1,727.21	28.88%	231.21	3.00%	1,958.42	32.75%				
\$850,000																
\$950,000																
\$1,250,000	363.23	3.00%	2,504.56	25.13%	374.12	3.00%	2,878.69	28.88%	385.35	3.00%	3,264.03	32.75%				
\$1,750,000	508.52	3.00%	3,506.39	25.13%	523.77	3.00%	4,030.16	28.88%	539.49	3.00%	4,569.65	32.75%				
\$2,500,000	726.46	3.00%	5,009.12	25.13%	748.25	3.00%	5,757.37	28.88%	770.70	3.00%	6,528.07	32.75%				
\$3,000,000																

Ordinary Farmland Rates - with proposed special variation

Land Value	Expected no. of property assessments in this valuation range in Year 1	Land value (for calculation of rates)	Year 0 (Current Rate)	Ordinary Farmland Rates							
				Rates Year 1	Rates Year 2	Rates Year 3	Rates Year 4	Rates Year 5	Rates Year 6	Rates Year 7	
				2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
\$0 to \$99,999		99.00	\$50,000	406.00	430.00	455.37	480.42	494.83	509.67	524.96	540.71
\$100,000 to \$199,999		238	\$150,000	545.40	577.50	611.57	645.21	664.57	684.50	705.04	726.19
\$200,000 to \$299,999		218	\$250,000	909.00	962.50	1,019.25	1,079.35	1,107.81	1,140.84	1,175.06	1,210.31
\$300,000 to \$399,999		210	\$350,000	1,272.60	1,347.50	1,427.00	1,505.49	1,550.85	1,597.17	1,645.09	1,694.44
\$400,000 to \$499,999		167	\$450,000	1,636.20	1,732.50	1,834.72	1,935.63	1,993.70	2,053.51	2,115.11	2,178.57
\$500,000 to \$599,999		142	\$550,000	1,999.80	2,117.50	2,242.43	2,365.77	2,436.74	2,509.84	2,585.14	2,662.69
\$600,000 to \$699,999		99	\$650,000	2,363.40	2,502.50	2,650.15	2,795.91	2,879.78	2,966.18	3,055.16	3,146.82
\$700,000 to \$799,999		75	\$750,000	2,727.00	2,887.50	3,057.86	3,226.04	3,322.83	3,422.51	3,525.19	3,630.94
\$800,000 to \$899,999		59	\$850,000	3,090.60	3,272.50	3,465.58	3,656.16	3,767.87	3,878.86	3,995.21	4,115.07
\$900,000 to \$999,999		48	\$950,000	3,454.20	3,657.50	3,873.29	4,098.32	4,208.91	4,335.18	4,465.24	4,599.19
\$1,000,000 to \$1,499,999		128	\$1,250,000	4,545.00	4,812.50	5,096.44	5,376.74	5,538.94	5,704.19	5,873.31	6,045.57
\$1,500,000 to \$1,999,999		75	\$1,750,000	6,363.00	6,737.50	7,135.01	7,527.44	7,753.26	7,985.86	8,225.43	8,472.20
\$2,000,000 to \$2,999,999		70	\$2,500,000	9,090.00	9,625.00	10,192.88	10,793.48	11,076.09	11,408.37	11,750.62	12,103.14
\$3,000,000 and greater		50	\$3,000,000	10,908.00	11,560.00	12,231.45	12,804.18	13,291.31	13,690.04	14,100.75	14,523.77

Ordinary Farmland Rates - without proposed special variation

Land Value	Expected no. of property assessments in this valuation range in Year 1	Land value (for calculation of rates)	Year 0 (Current Rate)	Ordinary Farmland Rates							
				Rates Year 1	Rates Year 2	Rates Year 3	Rates Year 4	Rates Year 5	Rates Year 6	Rates Year 7	
				2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
\$0 to \$99,999		99.00	\$50,000	406.00	419.00	431.57	444.52	457.85	471.59	485.74	500.31
\$100,000 to \$199,999		238.00	\$150,000	545.40	563.85	580.77	598.19	616.13	634.62	653.66	673.27
\$200,000 to \$299,999		216.00	\$250,000	909.00	939.75	967.94	996.98	1,028.89	1,057.70	1,089.03	1,122.11
\$300,000 to \$399,999		210.00	\$350,000	1,272.60	1,315.65	1,355.12	1,395.77	1,437.65	1,480.78	1,525.20	1,570.95
\$400,000 to \$499,999		167.00	\$450,000	1,636.20	1,691.55	1,742.30	1,794.57	1,848.40	1,903.85	1,960.97	2,019.80
\$500,000 to \$599,999		142.00	\$550,000	1,999.80	2,067.45	2,129.47	2,193.36	2,259.16	2,326.93	2,396.74	2,468.64
\$600,000 to \$699,999		99.00	\$650,000	2,363.40	2,443.35	2,516.65	2,592.15	2,669.91	2,750.01	2,832.51	2,917.49
\$700,000 to \$799,999		75.00	\$750,000	2,727.00	2,819.25	2,903.83	2,990.94	3,080.67	3,173.09	3,268.28	3,366.33
\$800,000 to \$899,999		59.00	\$850,000	3,090.60	3,195.15	3,291.00	3,389.73	3,491.43	3,596.17	3,704.05	3,815.18
\$900,000 to \$999,999		48.00	\$950,000	3,454.20	3,571.05	3,678.18	3,788.53	3,902.18	4,019.25	4,139.83	4,264.02
\$1,000,000 to \$1,499,999		128.00	\$1,250,000	4,545.00	4,698.75	4,839.71	4,984.90	5,134.45	5,288.48	5,447.14	5,610.55
\$1,500,000 to \$1,999,999		75.00	\$1,750,000	6,363.00	6,578.25	6,775.60	6,976.87	7,188.23	7,403.88	7,625.99	7,854.77
\$2,000,000 to \$2,999,999		70.00	\$2,500,000	9,090.00	9,397.50	9,679.43	9,969.81	10,268.90	10,576.97	10,894.28	11,221.11
\$3,000,000 and greater		50.00	\$3,000,000	10,908.00	11,277.00	11,615.31	11,963.77	12,322.68	12,692.36	13,073.13	13,465.33

Ordinary Farmland Rates - with proposed special variation

Land value (for calculation of rates)	Cumulative Increases															
	Increases Year 1				Increases Year 2				Increases Year 3				Increases Year 4			
	Annual	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%
\$	24.00	5.91%	25.37	5.90%	49.37	12.16%	25.05	5.50%	74.42	18.33%	14.41	3.00%	88.83	21.88%		
\$50,000	24.00	5.91%	25.37	5.90%	49.37	12.16%	25.05	5.50%	74.42	18.33%	14.41	3.00%	88.83	21.88%		
\$100,000	32.10	5.89%	34.07	5.90%	66.17	12.13%	33.64	5.50%	99.81	18.30%	19.36	3.00%	119.17	21.85%		
\$150,000	53.50	5.89%	56.79	5.90%	110.29	12.13%	56.06	5.50%	166.35	18.30%	32.28	3.00%	198.61	21.85%		
\$200,000	74.90	5.89%	79.50	5.90%	154.40	12.13%	78.49	5.50%	232.89	18.30%	45.16	3.00%	278.05	21.85%		
\$250,000	96.30	5.89%	102.22	5.90%	198.52	12.13%	100.91	5.50%	299.43	18.30%	58.07	3.00%	357.50	21.85%		
\$300,000	117.70	5.89%	124.93	5.90%	242.63	12.13%	123.33	5.50%	365.97	18.30%	70.97	3.00%	436.94	21.85%		
\$350,000	139.10	5.89%	147.65	5.90%	286.75	12.13%	145.76	5.50%	432.51	18.30%	83.88	3.00%	516.38	21.85%		
\$400,000	160.50	5.89%	170.36	5.90%	330.86	12.13%	168.18	5.50%	499.04	18.30%	96.78	3.00%	595.83	21.85%		
\$450,000	181.90	5.89%	193.08	5.90%	374.98	12.13%	190.61	5.50%	565.58	18.30%	109.69	3.00%	675.27	21.85%		
\$500,000	203.30	5.89%	215.79	5.90%	419.09	12.13%	213.03	5.50%	632.12	18.30%	122.59	3.00%	754.71	21.85%		
\$1,250,000	267.50	5.89%	283.94	5.90%	651.44	12.13%	280.30	5.50%	831.74	18.30%	161.30	3.00%	993.04	21.85%		
\$1,750,000	374.50	5.89%	397.51	5.90%	772.01	12.13%	392.43	5.50%	1,164.44	18.30%	225.82	3.00%	1,390.26	21.85%		
\$2,500,000	535.00	5.89%	567.88	5.90%	1,102.88	12.13%	560.61	5.50%	1,663.48	18.30%	322.60	3.00%	1,986.09	21.85%		
\$3,000,000	642.00	5.89%	681.45	5.90%	1,323.45	12.13%	672.73	5.50%	1,996.18	18.30%	387.13	3.00%	2,383.31	21.85%		

Ordinary Farmland Rates - without proposed special variation

Land value (for calculation of rates)	Cumulative Increases															
	Increases Year 1				Increases Year 2				Increases Year 3				Increases Year 4			
	Annual	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%
\$	13.00	3.20%	12.57	3.00%	25.57	6.30%	12.95	3.00%	38.52	9.49%	13.34	3.00%	51.85	12.77%		
\$50,000	13.00	3.20%	12.57	3.00%	25.57	6.30%	12.95	3.00%	38.52	9.49%	13.34	3.00%	51.85	12.77%		
\$100,000	18.45	3.38%	16.92	3.00%	35.37	6.48%	17.42	3.00%	52.79	9.68%	17.95	3.00%	70.73	12.97%		
\$150,000	30.75	3.38%	28.19	3.00%	68.94	6.48%	29.04	3.00%	87.98	9.68%	29.91	3.00%	117.89	12.97%		
\$200,000	43.45	3.38%	39.47	3.00%	82.52	6.48%	40.65	3.00%	123.17	9.68%	41.87	3.00%	165.05	12.97%		
\$250,000	55.35	3.38%	50.75	3.00%	106.10	6.48%	52.27	3.00%	158.37	9.68%	53.84	3.00%	212.20	12.97%		
\$300,000	67.65	3.38%	62.02	3.00%	129.67	6.48%	63.88	3.00%	193.56	9.68%	65.80	3.00%	259.36	12.97%		
\$350,000	79.95	3.38%	73.30	3.00%	153.25	6.48%	75.50	3.00%	228.75	9.68%	77.76	3.00%	306.51	12.97%		
\$400,000	92.25	3.38%	84.58	3.00%	176.83	6.48%	87.11	3.00%	263.94	9.68%	89.73	3.00%	353.67	12.97%		
\$450,000	104.55	3.38%	95.85	3.00%	200.40	6.48%	98.73	3.00%	299.13	9.68%	101.69	3.00%	400.83	12.97%		
\$500,000	116.85	3.38%	107.13	3.00%	223.98	6.48%	110.35	3.00%	334.33	9.68%	113.66	3.00%	447.98	12.97%		
\$1,250,000	153.75	3.38%	140.96	3.00%	294.71	6.48%	145.19	3.00%	439.90	9.68%	149.55	3.00%	589.45	12.97%		
\$1,750,000	215.25	3.38%	197.35	3.00%	412.60	6.48%	203.27	3.00%	615.87	9.68%	209.37	3.00%	825.23	12.97%		
\$2,500,000	307.50	3.38%	281.93	3.00%	589.43	6.48%	290.38	3.00%	879.81	9.68%	299.09	3.00%	1,178.90	12.97%		
\$3,000,000	369.00	3.38%	338.31	3.00%	707.31	6.48%	348.46	3.00%	1,055.77	9.68%	358.91	3.00%	1,414.68	12.97%		

Ordinary Farmland Rates - with proposed special variation

Land value (for calculation of rates)	Cumulative Increases															
	Increases Year 5				Increases Year 6				Increases Year 7							
	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%
\$50,000	14.84	3.00%	103.67	25.54%	15.29	3.00%	118.96	29.30%	15.75	3.00%	134.71	33.18%				
\$100,000	19.94	3.00%	139.10	25.50%	20.54	3.00%	159.64	29.27%	21.15	3.00%	180.79	33.15%				
\$150,000	33.23	3.00%	231.84	25.50%	34.23	3.00%	266.06	29.27%	35.25	3.00%	301.31	33.15%				
\$200,000	46.52	3.00%	324.57	25.50%	47.92	3.00%	372.49	29.27%	48.95	3.00%	421.84	33.15%				
\$250,000	59.81	3.00%	417.31	25.50%	61.61	3.00%	478.91	29.27%	63.45	3.00%	542.37	33.15%				
\$300,000	73.10	3.00%	510.44	25.50%	75.30	3.00%	585.34	29.27%	77.55	3.00%	662.89	33.15%				
\$350,000	86.39	3.00%	602.78	25.50%	88.89	3.00%	691.76	29.27%	91.65	3.00%	784.42	33.15%				
\$400,000	99.68	3.00%	695.51	25.50%	102.68	3.00%	788.19	29.27%	105.76	3.00%	903.94	33.15%				
\$450,000	112.97	3.00%	788.25	25.50%	116.37	3.00%	904.61	29.27%	118.86	3.00%	1,024.47	33.15%				
\$500,000	126.27	3.00%	880.98	25.50%	130.06	3.00%	1,011.04	29.27%	133.96	3.00%	1,144.99	33.15%				
\$550,000	139.54	3.00%	973.71	25.50%	143.85	3.00%	1,102.89	29.27%	147.86	3.00%	1,279.85	33.15%				
\$600,000	162.14	3.00%	1,159.19	25.50%	171.13	3.00%	1,330.31	29.27%	176.26	3.00%	1,506.57	33.15%				
\$650,000	232.60	3.00%	1,422.88	25.50%	239.48	3.00%	1,682.43	29.27%	246.76	3.00%	2,109.20	33.15%				
\$700,000	332.28	3.00%	2,318.37	25.50%	342.25	3.00%	2,660.62	29.27%	352.52	3.00%	3,013.14	33.15%				
\$750,000	398.74	3.00%	2,782.04	25.50%	410.70	3.00%	3,192.75	29.27%	423.02	3.00%	3,615.77	33.15%				

WORKSHEET 6

PROPOSED PROGRAM OF EXPENDITURE

This sheet shows how the council proposes to spend the additional income that would be gained from the special variation. Input up to 10 years of expenditure projections which demonstrate the proposed allocation of the additional SRV income over this period. To do this, enter proposed spending allocations under each of the headings as relevant - maintenance of current services, enhanced services, new projects or borrowing costs. Add or delete rows if necessary.

Some projects may cease before the tenth year, and these cells may be left blank. For additional SRV income in years beyond the period of the special variation, councils may input the same level of cumulative income as in the final year of the variation.

Note: the information presented here should be consistent with the Long Term Financial Plan (LTFP).

[illegible]