

# 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.
  - > 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).
  - > 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	<u>T 4</u>		
PEF	RMISSIBLE GENERAL INCO	OME CALC	CULATION	
Note: Co	uncil must check all income adjustme the DLG before submitting their a			Expiring SV 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
Plus:	Rate peg increase - first year	0.00%	0	Enter the additional percentage increase in general income being sought, excluding any other income adjustments.
Plus:	Additional increase - first year		0	7
Plus:	Crown Land adjustment - first year	0.00%		
	Total special variation - first year	0.00%	\$	Crown land adjustment Crown land claims will increase your Permissible Income. Enter in the \$ amount of any Crown land adjustment here. This will
	rst Year Adjustments: Refer to advice from the Division)		`	\automatically calculate the (rounded) % amount to be included 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 y	/ear		be made separately to DLG.
		Total Adjustmer	nts	
	First year Permissible General Inc	ome	\$	
Total Not	cional 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.
	luation Objection Income - Proposed to be recouped in this year (wK3)	0	- 	Prior year result :This is the catch-up or excess amount from the previous year, as advised by DLG.
NET Fil	rst year Notional General Income  Anticipated Catchup/(Excess) in the fire	rst year	\$0 \$0	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 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:

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

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

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

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

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

# Worksheet 6 - Proposed Additional SRV Income and Expenditure

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

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

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

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

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

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

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

**Dennis Mahoney** 02 9290 8494

dennis mahoney@ipart.nsw.gov.au

Nick Singer 02 9290 8459

nick singer@ipart.nsw.gov.au

Issue Date: 09/13



# APPLICATION FOR SPECIAL VARIATION TO GENERAL INCOME COMMENCING IN

# Section 508A - Part A

# **WORKSHEET 1**

2	01	14	12	01	5

Council Name:	Coffs Harbour City Council
Contact Details:	
Name:	Jay Kirkman
Position:	Management Accountant - Revenue
Telephone:	02 6648 4330
Email:	jay.kirkman@chcc.nsw.gov.au

- Expiring special variations (SVs)

  1. For how many years is the council requesting % increases as part of this application?
- 2. 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.

	3 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 Rate peg		SV (inc. rate	Rate peg	Above the		
		peg)	only	peg)	only	rate peg		
Y 1	2014/15	7.90%	2.30%	7.90%	2.30%	5.60%		
Y 2	2015/16	8.14%	3.00%	16.68%	5.37%	11.31%		
Y 3	2016/17	7.75%	3.00%	25.73%	8.53%	17.20%		
Y 4	2017/18							
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	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							36,070,064		36,070,064	36,070,064
Y 1 2014/15	36,070,064		36,070,064	7.90%	38,919,599	19,665	38,939,264	7.95	36,919,341	36,919,341
Y 2 2015/16	38,939,264		38,939,264	8.14%	42,108,920		42,108,920	8.14	38,026,921	38,026,921
Y 3 2016/17	42,108,920		42,108,920	7.75%	45,372,362		45,372,362	7.75	39,167,729	39,167,729
Y 4 2017/18										
Y 5 2018/19										
Y 6 2019/20										
Y 7 2020/21										
	Total rise in PC				GI - in \$ terms	9,302,298			·	
						- in % terms	25.79%			

## **Cumulative Increase in PGI**

		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					
Y 1	2014/15	38,939,264	36,919,341	2,019,924	36,919,341	2,019,924
Y 2	2015/16	81,048,185	74,946,262	6,101,923	74,946,262	6,101,923
Y 3	2016/17	126,420,546	114,113,990	12,306,556	114,113,990	12,306,556
Y 4	2017/18					
Y 5	2018/19					
Y 6	2019/20					
Y 7	2020/21					
						10.78%

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		28,520.80	0.34058	305.00	32.77%			5,239,180,518		26,542,445
Farmland		716.00	0.34058	305.00	17.85%			295,051,800		1,223,267
Business		1,427.12	0.79325			515.00	252.00	587,328,700	8,389,634	4,722,214
Business	Business City Centre	321.08	1.09381			500.00	4.00	212,863,298	56,240	2,329,705
Total Asse	essments:	30,985.00			Total Rate	eable Land	Value:	6,334,424,316	Sub-Total:	34,817,631

# Coffs Harbour City 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
Environmental Levy - all ratepayers	30,985.00	0.01016	19.65	48.61%			6,334,424,316		1,252,433
								Sub-Total:	1,252,433

Coffs	Harbour	City	Council

# <u>Calculation of Notional General Income - Annual Charges</u>

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:** 

36,070,064

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.

# <u>Calculation of Notional General Income - Ordinary Rates</u>

Rating Category (s514- 518)	Name of sub-category	Number of Assess-ments	Ad Valorem Rate	Base Amount \$	Base Amount %	Minimum Amount \$	Number on Minimum	Land Value as at start of year	Land Value of Land on Minimum	Notional General Income
Residential		28,520.80		330.00				5,239,180,518		28,692,572
Farmland		716.00	0.36801	330.00	17.87%			295,051,800		1,322,100
Business		1,427.12	0.85745			555.50			8,324,834	5,104,099
Business	Business City Centre	321.08	1.18235			539.50	4.00	212,863,298	56,240	2,518,282
Total Asse	essments:	30,985.00			Total Ratea	ble Land Va	l alue:	6,334,424,316	Sub-Total:	37,637,054

# Coffs Harbour City Council Calculation of Notional General Income - Special Rates

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
30,985.00	0.01038	20.15	48.71%			6,334,424,316		1,281,861
								1,281,861
	Assess-ments	Assess-ments Valorem Rate	Assess-ments Valorem Amount Rate \$	Assess-ments Valorem Rate Sase Amount Amount %	Assess-ments  Valorem Amount Amount & A	Assess-ments Valorem Rate Sase Amount Amount Minimum	Assess-ments Valorem Rate \$ Amount & Amount & Amount & Minimum & Start of year	Assess-ments Valorem Rate \$ Amount Minimum

Coffs	Harbour	Citv	Counc	il
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# Calculation of Notional General Income - Annual Charges

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

**Total Notional General Income** 

38,918,915

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

-

**NET** Notional General Income

38,918,915

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.

**Coffs Harbour City Council** 

508A

# **WORKSHEET 4**

# PERMISSIBLE GENERAL INCOME CALCULATION

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

Prior year Notional General Income

36,070,064

Less:

Decrease from expiry of a

prior special variation.

Adjusted first year Notional General Income

36,070,064

Plus:

Rate peg increase - first year

2.30%

829,611

Plus:

Additional increase - first year

5.60%

2,019,924

Plus:

Crown Land adjustment - first year

0.00%

Total special variation - first year

7.90%

2,849,535

# Other First Year Adjustments:

(If known - Refer to advice from the DLG)

Plus/Minus: Prior year Catchup/Excess

19,665

Minus:

Valuation Objections claimed in prior year

**Total Adjustments** 

19,665

First year Permissible General Income

38,939,264

# **WORKSHEET 5a**

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

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

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

All ordinary rates and special rates need to be included.

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

#### Minimum Rates - with proposed special variation

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

			Or	dinary ar	nd Specia	I Rates -	with spec	cial variat	tion												Cu	mulative	Increase	es											
Category	Sub-category or Special Rate name	Minimum	Rates	Rates	Minimum Rates Year 3	Rates	Rates	Rates	Minimum Rates Year 7	Incre	eases			n Increase ear 2	s	I		Increases ar 3	s			n Increase ear 4	s	ı		n Increases ear 5	1	M		Increases ar 6	š	N		n Increases ear 7	s
		2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	Annual	%	Annual	%	Cumulativ	%	Annual	%	Cumulative	%	Annual	%	Cumulativ	%	Annual	%	Cumulative	%	Annual	%	Cumulative	8 %	Annual	%	Cumulative	%
Business		515.00	555.50	600.50	647.00					40.50	7.86%	45.00	8.10%	85.50	16.60%	46.50	7.74%	132.00	25.63%																
Business	Business City Centre	500.00	539.50	583.00	628.00					39.50	7.90%	43.50	8.06%	83.00	16.60%	45.00	7.72%	128.00	25.60%																
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#### Average Ordinary and Special Rates - with proposed special variation

			Oı	dinary a	nd Specia	I Rates -	with spec	ial varia	tion												Cu	mulative I	ncrease	s											
Category	Sub-category or Special Rate name	Average		Rates		Rates	Rates		Average Rates Year 7	Incre	rage eases ar 1			Increases	•			Increases ar 3				e Increases ear 4		,		Increases ar 5			-	Increases ar 6		,		Increases ear 7	
		2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	Annual	%	Annual	%	Cumulativ	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%
Residential		930.63	1,006.02	1,089.66	1,175.80					75.39	8.10%	83.64	8.31%	159.03	17.09%	86.14	7.91%	245.17	26.34%																
Farmland				1,999.94						138.04	8.08%	153.43	8.31%	291.47	17.06%	158.43	7.92%	449.90	26.33%																
Business		3,308.91	3,576.50	3,873.57	4,179.67					267.59	8.09%	297.07	8.31%	564.66	17.06%	306.10	7.90%	870.76	26.32%																
Business	Business City Centre	7,255.84	7,843.16	8,494.56	9,166.52					587.32	8.09%	651.40	8.31%	1,238.72	17.07%	671.96	7.91%	1,910.68	26.33%																
Special Rate	Environmental Levy	40.42	41.37	42.62	43.91					0.95	2.35%	1.25	3.02%	2.20	5.44%	1.29	3.03%	3.49	8.63%																
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#### Average Ordinary and Special Rates - without special variation (assumed rate peg only)

							ithout sp														Cu	mulative	Increase	S											
Category	Sub-category or Special Rate name	Current Average Rates	Average Rates Year 1	Rates	Average Rates Year 3	Rates	Average Rates Year 5	Rates	Average Rates Year 7	Ave Incre Yes	ases			e Increases ear 2	•			Increases ar 3	3			e Increases 'ear 4	3			Increases ar 5				Increases ar 6				Increases ear 7	
	•	2013/14	2014/15				2018/19	2019/20	2020/21	Annual	%	Annual	%	Cumulativ	%	Annual	%	Cumulativ	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%
Residential		930.63			1,010.51					21.94	2.36%	28.53	3.00%	50.47	5.42%	29.41	3.00%	79.88	8.58%																
Farmland					1,855.34					40.51	2.37%	52.19	2.98%	92.70	5.43%	54.17	3.01%	146.87	8.60%																
Business		3,308.91	3,386.40	3,488.32	3,593.09					77.49				179.41					8.59%																
Business	Business City Centre													395.28	5.45%				8.62%																
Special Rate	Environmental Levy	40.42	41.37	42.62	43.91					0.95	2.35%	1.25	3.02%	2.20	5.44%	1.29	3.03%	3.49	8.63%																
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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.)

			Dome	stic Was	te Manag	ement Se	ervices													Cu	mulative	Increase	S											
Description	Current Average Rates 2013/14	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 I Yea	ncreases ar 1		Annual Ye	Increases ear 2			Annual I Yea	ncreases ar 3			Annual Y	Increases ear 4			Annual Ye	Increases ar 5			Annual I Ye	ncreases ar 6			Annual Ye	Increases ear 7	à
•	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	%	Cumulativ	ve %
Domestic Waste Charge	534.00	566.00	600.00	636.00	)				32.00	5.99%	34.00	6.01%	66.00	12.36%	36.00	6.00%	102.00	19.10%																
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Water Supply Services - Annual Charge

			Water	Supply S	Services -	- Annual	Charge													Cu	mulative	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 I Yea	ncreases ar 1		Ye	Increases ear 2			Ye	ncreases ar 3				l Increases ear 4			Ye	Increases ar 5			Ye	ncreases ar 6			Ye	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	%	Cumulativ	/6 %
Water Access Charge	139.00	143.00	147.00	151.00	)				4.00	2.88%	4.00	2.80%	8.00	5.76%	4.00	2.72%	12.00	8.63%																
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#### Sewerage Services - Annual Charges

			Sew	erage Se	rvices - A	Annual Ch	arge													Cu	mulative	Increase	es											
Description	Rates	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Annual Charge Year 7	10	ai i		Ye	Increases ar 2				Increases ar 3				l Increases 'ear 4			Ye	ncreases ar 5				Increases ar 6				Increases ear 7	
		2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	Annual	%	Annual		Cumulative		Annual		Cumulative		Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulativ	%
Sewerage Access Charge	783.00	806.00	831.00	855.00					23.00	2.94%	25.00	3.10%	48.00	6.13%	24.00	2.89%	72.00	9.20%																
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#### Other Annual Charges

				Other	r Annual C	Charge														Cu	mulative	Increase	es											
Description	Average Rates	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Ye	ar 1			Increases ear 2			Annual I Yea	ncreases ar 3				Increases ear 4				ncreases ar 5				Increases ar 6				Increases ar 7	
1	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	%	Cumulativ	%
Stormwater Management	25.00	25.00	25.00	25.00	)				-	0.00%		0.00%	-	0.00%	-	0.00%	-	0.00%																
	1		1	1	1		1	1																										
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# **WORKSHEET 5b**

# **IMPACT ON DIFFERENT ORDINARY RATE LEVELS**

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

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

- both with and without the variation.

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

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

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

						Ord	inary Res	idential R	ates	
Land Value	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	5,454	\$50,000	475.29	514.01	556.79	600.61				
\$100,000 to \$199,999	14,707	\$150,000	815.87	882.02	955.36	1,030.83				
\$200,000 to \$299,999		\$250,000	1,156.45	1,250.03	1,353.93	1,461.05				
\$300,000 to \$399,999	1,783	\$350,000	1,497.03	1,618.04	1,752.50	1,891.27				
\$400,000 to \$499,999	576	\$450,000	1,837.61	1,986.05	2,151.07	2,321.49				
\$500,000 to \$599,999	231	\$550,000	2,178.19	2,354.06	2,549.64	2,751.71				
\$600,000 to \$699,999	174	\$650,000	2,518.77	2,722.07	2,948.21	3,181.93				
\$700,000 to \$799,999	76	\$750,000	2,859.35	3,090.08	3,346.78	3,612.15				
\$800,000 to \$899,999	51	\$850,000	3,199.93	3,458.09	3,745.35	4,042.37				
\$900,000 to \$999,999	48	\$950,000	3,540.51	3,826.10	4,143.92	4,472.59				
\$1,000,000 to \$1,499,999	48	\$1,250,000	4,562.25	4,930.13	5,339.63	5,763.25				
\$1,500,000 to \$1,999,999	13	\$1,750,000	6,265.15	6,770.18	7,332.48	7,914.35				
\$2,000,000 to \$2,999,999	14	\$2,500,000	8,819.50	9,530.25	10,321.75	11,141.00				
\$3,000,000 and greater	9	\$3,000,000	10,522.40	11,370.30	12,314.60	13,292.10				

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

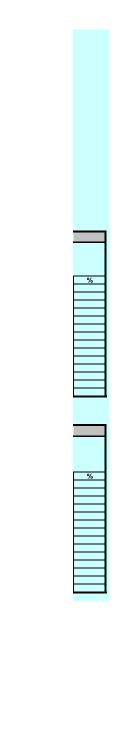
						Ord	inary Res	idential R	ates	
Land Value	Expected no. of property assessments in this valuation range in Year 1	Land value (for calculation of rates)	Year 0 (Current Rate)	Rates Year 1	Rates Year 2	Rates Year 3	Rates Year 4	Rates Year 5	Rates Year 6	Rates Year 7
			2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
\$0 to \$99,999	5,454	\$50,000	475.29	486.36	501.04	515.96				
\$100,000 to \$199,999	14,707	\$150,000	815.87	835.07	860.11	885.87				
\$200,000 to \$299,999	5,337	\$250,000	1,156.45	1,183.78	1,219.18	1,255.78				
\$300,000 to \$399,999	1,783	\$350,000	1,497.03	1,532.49	1,578.25	1,625.69				
\$400,000 to \$499,999	576	\$450,000	1,837.61	1,881.20	1,937.32	1,995.60				
\$500,000 to \$599,999	231	\$550,000	2,178.19	2,229.91	2,296.39	2,365.51				
\$600,000 to \$699,999	174	\$650,000	2,518.77	2,578.62	2,655.46	2,735.42				
\$700,000 to \$799,999	76	\$750,000	2,859.35	2,927.33	3,014.53	3,105.33				
\$800,000 to \$899,999	51	\$850,000	3,199.93	3,276.04	3,373.60	3,475.24				
\$900,000 to \$999,999	48	\$950,000	3,540.51	3,624.75	3,732.67	3,845.15				
\$1,000,000 to \$1,499,999	48	\$1,250,000	4,562.25	4,670.88	4,809.88	4,954.88				
\$1,500,000 to \$1,999,999	13	\$1,750,000	6,265.15	6,414.43	6,605.23	6,804.43				
\$2,000,000 to \$2,999,999	14	\$2,500,000	8,819.50	9,029.75	9,298.25	9,578.75				
\$3,000,000 and greater	9	\$3,000,000	10,522.40	10,773.30	11,093.60	11,428.30				

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

						Cu	mulative	Increase	s				
Land value (for calculation of rates)	Increa Yea				eases ar 2				eases ar 3				eases ear 4
\$	Annual	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative
\$50,000	38.72	8.15%	42.78	8.32%	81.50	17.15%	43.82	7.87%	125.32	26.37%			
\$150,000	66.15	8.11%	73.34	8.32%	139.49	17.10%	75.47	7.90%	214.96	26.35%			
\$250,000	93.58	8.09%	103.90	8.31%	197.48	17.08%	107.12	7.91%	304.60	26.34%			
\$350,000	121.01	8.08%	134.46	8.31%	255.47	17.07%	138.77	7.92%	394.24	26.33%			
\$450,000	148.44	8.08%	165.02	8.31%	313.46	17.06%	170.42	7.92%	483.88	26.33%			
\$550,000	175.87	8.07%	195.58	8.31%	371.45	17.05%	202.07	7.93%	573.52	26.33%			
\$650,000	203.30	8.07%	226.14	8.31%	429.44	17.05%	233.72	7.93%	663.16	26.33%			
\$750,000	230.73	8.07%	256.70	8.31%	487.43	17.05%	265.37	7.93%	752.80	26.33%			
\$850,000	258.16	8.07%	287.26	8.31%	545.42	17.04%	297.02	7.93%	842.44	26.33%			
\$950,000	285.59	8.07%	317.82	8.31%	603.41	17.04%	328.67	7.93%	932.08	26.33%			
\$1,250,000	367.88	8.06%	409.50	8.31%	777.38	17.04%	423.62	7.93%	1,201.00	26.32%			
\$1,750,000	505.03	8.06%	562.30	8.31%	1,067.33	17.04%	581.87	7.94%	1,649.20	26.32%			
\$2,500,000	710.75	8.06%	791.50	8.31%	1,502.25	17.03%	819.25	7.94%	2,321.50	26.32%			
\$3,000,000	847.90	8.06%	944.30	8.30%	1,792.20	17.03%	977.50	7.94%	2,769.70	26.32%			

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

						Cu	mulative	Increase	s				
Land value (for calculation of rates)	Increa Yea				eases ar 2				eases ar 3				reases 'ear 4
\$	Annual	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative
\$50,000	11.07	2.33%	14.68	3.02%	25.75	5.42%	14.92	2.98%	40.67	8.56%			
\$150,000	19.20	2.35%	25.04	3.00%	44.24	5.42%	25.76	2.99%	70.00	8.58%			
\$250,000	27.33	2.36%	35.40	2.99%	62.73	5.42%	36.60	3.00%	99.33	8.59%			
\$350,000	35.46	2.37%	45.76	2.99%	81.22	5.43%	47.44	3.01%	128.66	8.59%			
\$450,000	43.59	2.37%	56.12	2.98%	99.71	5.43%	58.28	3.01%	157.99	8.60%			
\$550,000	51.72	2.37%	66.48	2.98%	118.20	5.43%	69.12	3.01%	187.32	8.60%			
\$650,000	59.85	2.38%	76.84	2.98%	136.69	5.43%	79.96	3.01%	216.65	8.60%			
\$750,000	67.98	2.38%	87.20	2.98%	155.18	5.43%	90.80	3.01%	245.98	8.60%			
\$850,000	76.11	2.38%	97.56	2.98%	173.67	5.43%	101.64	3.01%	275.31	8.60%			
\$950,000	84.24	2.38%	107.92	2.98%	192.16	5.43%	112.48	3.01%	304.64	8.60%			
\$1,250,000	108.63	2.38%	139.00	2.98%	247.63	5.43%	145.00	3.01%	392.63	8.61%			
\$1,750,000	149.28	2.38%	190.80	2.97%	340.08	5.43%	199.20	3.02%	539.28	8.61%			
\$2,500,000	210.25	2.38%	268.50	2.97%	478.75	5.43%	280.50	3.02%	759.25	8.61%			
\$3,000,000	250.90	2.38%	320.30	2.97%	571.20	5.43%	334.70	3.02%	905.90	8.61%			



## Ordinary Residential Rates - with proposed special variation

				(	Cumulativ	ve Increa	ses						
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	ses		_			
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

						Ore	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	346	\$50,000	515.00	555.50	600.50	647.00				
\$100,000 to \$199,999	290	\$150,000	1,189.88	1,286.18	1,393.08	1,503.23				
\$200,000 to \$299,999	246	\$250,000	1,983.13	2,143.63	2,321.80	2,505.38				
\$300,000 to \$399,999	176	\$350,000	2,776.38	3,001.08	3,250.52	3,507.53				
\$400,000 to \$499,999	98	\$450,000	3,569.63	3,858.53	4,179.24	4,509.68				
\$500,000 to \$599,999	60	\$550,000	4,362.88	4,715.98	5,107.96	5,511.83				
\$600,000 to \$699,999		\$650,000	5,156.13	5,573.43	6,036.68	6,513.98				
\$700,000 to \$799,999	32	\$750,000	5,949.38	6,430.88	6,965.40	7,516.13				
\$800,000 to \$899,999	18	\$850,000	6,742.63	7,288.33	7,894.12	8,518.28				
\$900,000 to \$999,999	22	\$950,000	7,535.88	8,145.78	8,822.84	9,520.43				
\$1,000,000 to \$1,499,999	49	\$1,250,000	9,915.63	10,718.13	11,609.00	12,526.88				
\$1,500,000 to \$1,999,999	23	\$1,750,000	13,881.88	15,005.38	16,252.60	17,537.63				
\$2,000,000 to \$2,999,999	14	\$2,500,000	19,831.25	21,436.25	23,218.00	25,053.75				
\$3,000,000 and greater	20	\$3,000,000	23,797.50	25,723.50	27,861.60	30,064.50				

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

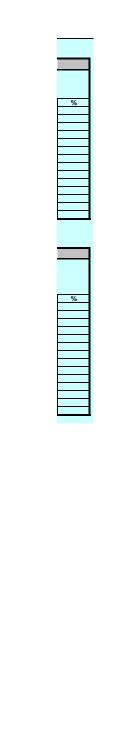
						Ore	dinary Bu	siness Ra	tes	
Land Value	Expected no. of property assessments in this valuation range in Year 1	Land value (for calculation of rates)	Year 0 (Current Rate)	Rates Year 1	Rates Year 2	Rates Year 3	Rates Year 4	Rates Year 5	Rates Year 6	Rates Year 7
			2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
\$0 to \$99,999	346	\$50,000	515.00	526.50	542.00	558.00				
\$100,000 to \$199,999	290	\$150,000	1,189.88	1,217.78	1,254.45	1,292.15				
\$200,000 to \$299,999	246	\$250,000	1,983.13	2,029.63	2,090.75	2,153.58				
\$300,000 to \$399,999	176	\$350,000	2,776.38	2,841.48	2,927.05	3,015.01				
\$400,000 to \$499,999	98	\$450,000	3,569.63	3,653.33	3,763.35	3,876.44				
\$500,000 to \$599,999	60	\$550,000	4,362.88	4,465.18	4,599.65	4,737.87				
\$600,000 to \$699,999	33	\$650,000	5,156.13	5,277.03	5,435.95	5,599.30				
\$700,000 to \$799,999	32	\$750,000	5,949.38	6,088.88	6,272.25	6,460.73				
\$800,000 to \$899,999	18	\$850,000	6,742.63	6,900.73	7,108.55	7,322.16				
\$900,000 to \$999,999	22	\$950,000	7,535.88	7,712.58	7,944.85	8,183.59				
\$1,000,000 to \$1,499,999	49	\$1,250,000	9,915.63	10,148.13	10,453.75	10,767.88				,
\$1,500,000 to \$1,999,999	23	\$1,750,000	13,881.88	14,207.38	14,635.25	15,075.03				,
\$2,000,000 to \$2,999,999		\$2,500,000	19,831.25	20,296.25	20,907.50	21,535.75				
\$3,000,000 and greater	20	\$3,000,000	23,797.50	24,355.50	25,089.00	25,842.90				

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

						Cu	mulative	Increase	s				
Land value (for calculation of rates)	Increa Yea				eases ar 2				eases ar 3				reases ear 4
\$	Annual	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative
\$50,000	40.50	7.86%	45.00	8.10%	85.50	16.60%	46.50	7.74%	132.00	25.63%			
\$150,000	96.30	8.09%	106.90	8.31%	203.20	17.08%	110.15	7.91%	313.35	26.33%			
\$250,000	160.50	8.09%	178.17	8.31%	338.67	17.08%	183.58	7.91%	522.25	26.33%			
\$350,000	224.70	8.09%	249.44	8.31%	474.14	17.08%	257.01	7.91%	731.15	26.33%			
\$450,000	288.90	8.09%	320.71	8.31%	609.61	17.08%	330.44	7.91%	940.05	26.33%			
\$550,000	353.10	8.09%	391.98	8.31%	745.08	17.08%	403.87	7.91%	1,148.95	26.33%			
\$650,000	417.30	8.09%	463.25	8.31%	880.55	17.08%	477.30	7.91%	1,357.85	26.33%			
\$750,000	481.50	8.09%	534.52	8.31%	1,016.02	17.08%	550.73	7.91%	1,566.75	26.33%			
\$850,000	545.70	8.09%	605.79	8.31%	1,151.49	17.08%	624.16	7.91%	1,775.65	26.33%			
\$950,000	609.90	8.09%	677.06	8.31%	1,286.96	17.08%	697.59	7.91%	1,984.55	26.33%			
\$1,250,000	802.50	8.09%	890.87	8.31%	1,693.37	17.08%	917.88	7.91%	2,611.25	26.33%			
\$1,750,000	1,123.50	8.09%	1,247.22	8.31%	2,370.72	17.08%	1,285.03	7.91%	3,655.75	26.33%			
\$2,500,000	1,605.00	8.09%	1,781.75	8.31%	3,386.75	17.08%	1,835.75	7.91%	5,222.50	26.33%			
\$3,000,000	1,926.00	8.09%	2,138.10	8.31%	4,064.10	17.08%	2,202.90	7.91%	6,267.00	26.33%			

## Ordinary Business Rates - without proposed special variation

						Cu	mulative	Increase	es .				
Land value (for calculation of rates)	Incre: Yea				eases ar 2				eases ar 3				reases ear 4
\$	Annual	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative
\$50,000	11.50	2.23%	15.50	2.94%	27.00	5.24%	16.00	2.95%	43.00	8.35%			
\$150,000	27.90	2.34%	36.67	3.01%	64.57	5.43%	37.70	3.01%	102.27	8.59%			
\$250,000	46.50	2.34%	61.12	3.01%	107.62	5.43%	62.83	3.01%	170.45	8.59%			
\$350,000	65.10	2.34%	85.57	3.01%	150.67	5.43%	87.96	3.01%	238.63	8.60%			
\$450,000	83.70	2.34%	110.02	3.01%	193.72	5.43%	113.09	3.01%	306.81	8.60%			
\$550,000	102.30	2.34%	134.47	3.01%	236.77	5.43%	138.22	3.01%	374.99	8.60%			
\$650,000	120.90	2.34%	158.92	3.01%	279.82	5.43%	163.35	3.00%	443.17	8.60%			
\$750,000	139.50	2.34%	183.37	3.01%	322.87	5.43%	188.48	3.00%	511.35	8.60%			
\$850,000	158.10	2.34%	207.82	3.01%	365.92	5.43%	213.61	3.00%	579.53	8.60%			
\$950,000	176.70	2.34%	232.27	3.01%	408.97	5.43%	238.74	3.00%	647.71	8.60%			
\$1,250,000	232.50	2.34%	305.62	3.01%	538.12	5.43%	314.13	3.00%	852.25	8.60%			
\$1,750,000	325.50	2.34%	427.87	3.01%	753.37	5.43%	439.78	3.00%	1,193.15	8.60%			
\$2,500,000	465.00	2.34%	611.25	3.01%	1,076.25	5.43%	628.25	3.00%	1,704.50	8.60%			
\$3,000,000	558.00	2.34%	733.50	3.01%	1,291.50	5.43%	753.90	3.00%	2,045.40	8.60%			



## Ordinary Business Rates - with proposed special variation

C. aa. y Due												
				(	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	/e Increa	ises					
Land value (for calculation of rates)	of Year 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

						Ore	dinary Far	mland Ra	tes	
Land Value	nroperty assessments	Land value (for calculation of rates)	Year 0 (Current Rate) 2013/14	Rates Year 1	Rates Year 2	Rates Year 3	Rates Year 4	Rates Year 5	Rates Year 6	Rates Year 7
\$0 to \$99.999	53	\$50,000	475.29	514.01	556.79	600.61	2017/10	2010/19	2019/20	2020/21
\$100,000 to \$199,999		\$150,000	815.87	882.02	955.36	1,030.83				
\$200,000 to \$299,999		\$250,000	1,156.45		1,353.93	1,461.05				
\$300,000 to \$399,999	190	\$350,000	1,497.03	1,618.04	1,752.50	1,891.27				
\$400,000 to \$499,999	126	\$450,000	1,837.61	1,986.05	2,151.07	2,321.49				
\$500,000 to \$599,999		\$550,000	2,178.19	2,354.06	2,549.64	2,751.71				
\$600,000 to \$699,999	32	\$650,000	2,518.77	2,722.07	2,948.21	3,181.93				
\$700,000 to \$799,999		\$750,000	2,859.35	3,090.08	3,346.78	3,612.15				
\$800,000 to \$899,999		\$850,000	3,199.93	3,458.09	3,745.35	4,042.37				
\$900,000 to \$999,999	12	\$950,000	3,540.51	3,826.10	4,143.92	4,472.59				
\$1,000,000 to \$1,499,999	15	\$1,250,000	4,562.25	4,930.13	5,339.63	5,763.25				
\$1,500,000 to \$1,999,999	7	\$1,750,000	6,265.15	6,770.18	7,332.48	7,914.35				
\$2,000,000 to \$2,999,999	1	\$2,500,000	8,819.50	9,530.25	10,321.75	11,141.00				
\$3,000,000 and greater	1	\$3,000,000	10,522.40	11,370.30	12,314.60	13,292.10				

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

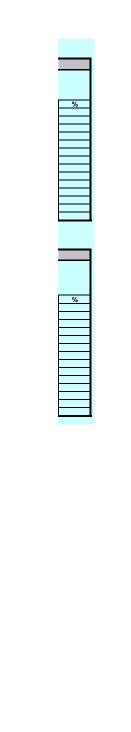
						Ord	dinary Fa	rmland Ra	ites	
Land Value	Expected no. of property assessments in this valuation range in Year 1	Land value (for calculation of rates)	Year 0 (Current Rate)	Rates Year 1	Rates Year 2	Rates Year 3	Rates Year 4	Rates Year 5	Rates Year 6	Rates Year 7
			2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
\$0 to \$99,999	53.00	\$50,000	475.29	486.36	501.04	515.96				
\$100,000 to \$199,999	49.00	\$150,000	815.87	835.07	860.11	885.87				
\$200,000 to \$299,999	134.00	\$250,000	1,156.45	1,183.78	1,219.18	1,255.78				
\$300,000 to \$399,999	190.00	\$350,000	1,497.03	1,532.49	1,578.25	1,625.69				
\$400,000 to \$499,999	126.00	\$450,000	1,837.61	1,881.20	1,937.32	1,995.60				
\$500,000 to \$599,999	60.00	\$550,000	2,178.19	2,229.91	2,296.39	2,365.51				
\$600,000 to \$699,999	32.00	\$650,000	2,518.77	2,578.62	2,655.46	2,735.42				
\$700,000 to \$799,999	22.00	\$750,000	2,859.35	2,927.33	3,014.53	3,105.33				
\$800,000 to \$899,999	14.00	\$850,000	3,199.93	3,276.04	3,373.60	3,475.24				
\$900,000 to \$999,999	12.00	\$950,000	3,540.51	3,624.75	3,732.67	3,845.15				
\$1,000,000 to \$1,499,999	15.00	\$1,250,000	4,562.25	4,670.88	4,809.88	4,954.88				
\$1,500,000 to \$1,999,999	7.00	\$1,750,000	6,265.15	6,414.43	6,605.23	6,804.43				
\$2,000,000 to \$2,999,999	1.00	\$2,500,000	8,819.50	9,029.75	9,298.25	9,578.75				
\$3,000,000 and greater	1.00	\$3,000,000	10,522.40	10,773.30	11,093.60	11,428.30				

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

	Cumulative Increases													
Land value (for calculation of rates)	Increa Year		Increases Year 2						eases ar 3	Increases Year 4				
\$	Annual	%	Annual	%	Cumulative	%	Annual	%	Cumulative	%	Annual	%	Cumulative	
\$50,000	38.72	8.15%	42.78	8.32%	81.50	17.15%	43.82	7.87%	125.32	26.37%				
\$150,000	66.15	8.11%	73.34	8.32%	139.49	17.10%	75.47	7.90%	214.96	26.35%				
\$250,000	93.58	8.09%	103.90	8.31%	197.48	17.08%	107.12	7.91%	304.60	26.34%				
\$350,000	121.01	8.08%	134.46	8.31%	255.47	17.07%	138.77	7.92%	394.24	26.33%				
\$450,000	148.44	8.08%	165.02	8.31%	313.46	17.06%	170.42	7.92%	483.88	26.33%				
\$550,000	175.87	8.07%	195.58	8.31%	371.45	17.05%	202.07	7.93%	573.52	26.33%				
\$650,000	203.30	8.07%	226.14	8.31%	429.44	17.05%	233.72	7.93%	663.16	26.33%				
\$750,000	230.73	8.07%	256.70	8.31%	487.43	17.05%	265.37	7.93%	752.80	26.33%				
\$850,000	258.16	8.07%	287.26	8.31%	545.42	17.04%	297.02	7.93%	842.44	26.33%				
\$950,000	285.59	8.07%	317.82	8.31%	603.41	17.04%	328.67	7.93%	932.08	26.33%				
\$1,250,000	367.88	8.06%	409.50	8.31%	777.38	17.04%	423.62	7.93%	1,201.00	26.32%				
\$1,750,000	505.03	8.06%	562.30	8.31%	1,067.33	17.04%	581.87	7.94%	1,649.20	26.32%				
\$2,500,000	710.75	8.06%	791.50	8.31%	1,502.25	17.03%	819.25	7.94%	2,321.50	26.32%				
\$3,000,000	847.90	8.06%	944.30	8.30%	1,792.20	17.03%	977.50	7.94%	2,769.70	26.32%				

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

Land value (for calculation of rates)						Cu	mulative	Increase	s				
	Incre: Yea		Increases Year 2						eases ar 3	Increases Year 4			
\$	Annual % Annual % Cumulative				%	Annual	%	Cumulative	%	Annual	%	Cumulative	
\$50,000	11.07	2.33%	14.68	3.02%	25.75	5.42%	14.92	2.98%	40.67	8.56%			
\$150,000	19.20	2.35%	25.04	3.00%	44.24	5.42%	25.76	2.99%	70.00	8.58%			
\$250,000	27.33	2.36%	35.40	2.99%	62.73	5.42%	36.60	3.00%	99.33	8.59%			
\$350,000	35.46	2.37%	45.76	2.99%	81.22	5.43%	47.44	3.01%	128.66	8.59%			
\$450,000	43.59	2.37%	56.12	2.98%	99.71	5.43%	58.28	3.01%	157.99	8.60%			
\$550,000	51.72	2.37%	66.48	2.98%	118.20	5.43%	69.12	3.01%	187.32	8.60%			
\$650,000	59.85	2.38%	76.84	2.98%	136.69	5.43%	79.96	3.01%	216.65	8.60%			
\$750,000	67.98	2.38%	87.20	2.98%	155.18	5.43%	90.80	3.01%	245.98	8.60%			
\$850,000	76.11	2.38%	97.56	2.98%	173.67	5.43%	101.64	3.01%	275.31	8.60%			
\$950,000	84.24	2.38%	107.92	2.98%	192.16	5.43%	112.48	3.01%	304.64	8.60%			
\$1,250,000	108.63	2.38%	139.00	2.98%	247.63	5.43%	145.00	3.01%	392.63	8.61%			
\$1,750,000	149.28	2.38%	190.80	2.97%	340.08	5.43%	199.20	3.02%	539.28	8.61%			
\$2,500,000	210.25	2.38%	268.50	2.97%	478.75	5.43%	280.50	3.02%	759.25	8.61%			
\$3,000,000	250.90	2.38%	320.30	2.97%	571.20	5.43%	334.70	3.02%	905.90	8.61%			



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

				(	Cumulati	ve Increa	ises					
Land value (for calculation of rates)		Increases Increases Increases Year 5 Year 6 Year 7										
\$	Annual	%	Cumulative	lative % 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

	Cumulative Increases													
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														

# **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.

	Proposed Additional Special Variation Income and Expenditure												
								•					
	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	2,019,924	4,081,999	6,204,633	6,204,633	6,204,633	6,204,633	6,204,633	6,204,633	6,204,633	6,204,633	55,738,987		
OPERATING BALANCE													
											C		
OPERATING EXPENSES													
Change in Operating Expenses											C		
Additional Roads Maintenance Program	190,000	390,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	5,380,000		
Additional Building Maintenance Program	160,000	330,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	4,490,000		
Asset Management Expenditure	60,000	130,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	1,790,000		
CAPITAL EXPENDITURE													
Additional Road Rehabilitation Program	679,924	1,341,999	2,004,633	2,004,633	2,004,633	2,004,633	2,004,633	2,004,633	2,004,633	2,004,633	18,058,987		
Other Transport Assets Renewal Program	190,000	390,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	5,380,000		
Buildings Renewal Program	480,000	980,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	13,460,000		
Recreation Services Asset Renewal Progra	260,000	520,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	7,180,000		
Total use of special variation income	2,019,924	4,081,999	6,204,633	6,204,633	6,204,633	6,204,633	6,204,633	6,204,633	6,204,633	6,204,633	55,738,987		
Difference between additional SRV income and its uses	0	0	0	0	0	0	0	0	0	0			