

SA16.13 Verons Estate Special Rate Variation to Upgrade Roads

HPERM Ref: D16/306078

Group: Planning & Development Services Group
Section: Strategic Planning
Finance

Attachments: 1. DCP Chapter S1 - Supporting Map [↓](#)
2. Verons Estate Costings [↓](#)

Purpose / Summary

The purpose of this report is to seek Council endorsement to prepare a Special Rate Variation application to the Independent Pricing and Regulatory Tribunal (IPART) to enable the roads in Verons Estate to be upgraded, and to provide an indication of the special rate levy on lots within this subdivision.

Recommendation

That

1. Council authorise staff to notify IPART of its intention to prepare a Special Variation application for a \$2.13m loan-funded special rate levy ('Special Rate Variation') so that Council can provide essential road infrastructure in Verons Estate;
2. 17% of the total cost be met by the broader rate base based in recognition of the potential benefit of the road upgrades to the broader community including properties fronting Sussex Inlet Road which have rear access onto Mokau Road.
3. Further details of the proposed funding arrangement be refined in consultation with the affected landowners; and
4. Unless there are substantial changes to the details provided in this report, the Special Rate Variation application to IPART be submitted before the February 2017 deadline.

Options

1. Proceed with the Special Rate Variation application.

Implications: The roads within the Estate need to be upgraded to mitigate bushfire risk and enable the Estate to be safely developed consistent with the rezoning outcome. Council can only provide this essential road infrastructure if funding (cost recoupment) arrangements are in place.

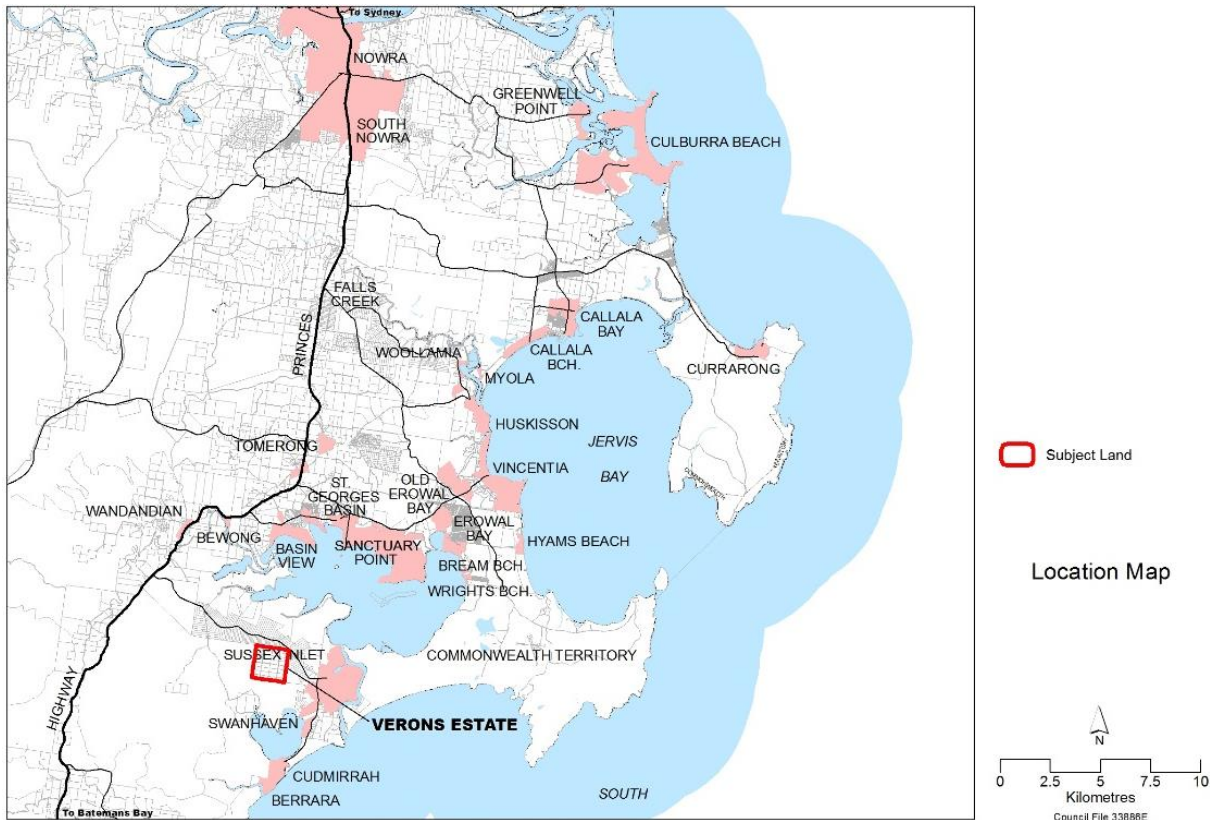
2. Not proceed with the Special Rate Variation application.

Implications: Council will not be able to provide the required essential road infrastructure and development will not be able to be realised until the infrastructure is provided.

Background

Planning context

Verons Estate is a ‘paper subdivision’ comprising 32 lots, each 8 ha in size, is located 3 km inland from Sussex Inlet (refer to Figure 1 below).



(1) *Figure 1 - Verons Estate location*

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In 1993, Council resolved to investigate rezoning the Estate to allow development, subject to the benefiting owners meeting the costs of rezoning the land and providing infrastructure. As discussed later in this report, the cost of rezoning the land (including investigations and assessments) has largely been recouped from the benefiting owners via a special rate. Similarly, some minor road upgrading has been undertaken in the Estate, again largely paid for by the landowners via a special rate.

Now that the land’s planning status has been resolved, significant upgrades are required to the road network to reduce risks to fire fighters and evacuating residents to a more acceptable level, so that the Estate can be safely developed.

Preferably, the landowners or a developer acting on their behalf would coordinate the provision of essential infrastructure to enable the development of the Estate to be realised. This is not practical however given the number of landowners. Thus, the provision of infrastructure needs to be coordinated by Council, as has been the case with the Jerberra Estate at Tomerong.

The Estate’s planning status remained unresolved until the Verons Estate Planning Proposal (PP) and supporting planning controls were finalised in 2014 when the following commenced:

- Amendment No. 1 to Shoalhaven Local Environmental Plan (SLEP) 2014, gave legal effect to the Verons Estate PP. The key changes to the LEP were:
 - The land was rezoned from a mix of RU2 – Rural Landscape and E2 – Environmental Conservation to a mix of ‘E4 – Environmental Living’, ‘E3 – Environmental Management’ and E2.
 - The minimum lot size map was amended from 40 ha to 7 ha enabling a dwelling to potentially be approved on Lots 1 to 19. The 40 ha minimum lot size was retained on Lots 20 to 32.
- New site specific chapter (Chapter S1) in the Shoalhaven Development Control Plan (DCP) 2014, provides additional objectives and guidance to facilitate development and ensure the intended outcomes of the PP are achieved. Chapter S1 includes a ‘[Supporting Map](#)’ which identifies building / development areas on lots 1-19, and vegetation management requirements for the road corridors to mitigate bushfire risk while also protecting important environmental attributes. A copy of the Supporting Map is provided in **Attachment 1**.

The history of Verons Estate was provided in a report to Council on 15 July 2014:

<http://doc.shoalhaven.nsw.gov.au/Displaydoc.aspx?Record=D14/173029>

Council’s resolution to adopt Chapter S1 of DCP 2014 (MIN14.724) also included that a report is to be prepared on the following financial and cost recovery issues:

- i) *Reconciliation of the rezoning budget deficit;*
- ii) *The cost of the proposed road upgrades shown on the Supporting Map (SDCP 2014 Chapter S1);*
- iii) *The feasibility of constructing a perimeter fire trail along Taramung Road between Wandra and Advance Roads; and*
- iv) *A review of cost recovery options and properties which will derive a benefit from the proposed upgrades.*

These matters are addressed in detail below.

Reconciliation of the rezoning budget deficit

Income and expenditure for the rezoning investigation process are shown in Table 1 and Table 2 respectively.

(2) *Table 1 - Rezoning investigation income*

Rezoning income	Amount
Loan funded (10 year loan repaid via special rate)	\$150,000
Transfer from Road Design	\$12,968
Previous contributions (pre 1996)	\$2,571
Total	\$165,539

(3) *Table 2 – Rezoning investigation expenditure*

Category	Description	Cost
Consultancies	Environmental and land capability assessment reports	\$157,396

Staff salaries	Reports to Council, the Planning Proposal, and correspondence, project management etc	\$32,614
Other	Advertising, printing etc	\$1,942
Total		\$191,952

The surplus/deficit (total income minus total expenditure) is as follows:

$$= \$165,539 - \$191,952$$

$$= -\$26,413 \text{ (deficit)}$$

The \$26,413 deficit is proposed to be offset against the Road Construction Special Rate Surplus resulting in a remaining deficit of \$20,650 being recouped from the benefiting landowners (i.e. Lots 1-19) as part of the proposed special rate arrangement. Given the amount is less than 1.5% of the overall project cost estimate (which includes appropriate contingencies) it has been subsumed for the purpose of the Special Rate Variation application.

Cost estimate

It is noted that NSW Rural Fire Service's support for the PP was conditional on the following measures being undertaken:

- upgrading the roads to perimeter road standard (as described in Planning for Bushfire Protection); and
- establishing a vegetation management corridor, primarily to reduce risk to fire fighters in an emergency situation. The corridor will typically have a total width of 32 m (the full width of the road reserve (20 m) plus 6 m either side of the road reserve, maintained by owners). This excludes riparian vegetation and seasonal restrictions apply to threatened orchid habitat. Refer to **Attachment 1** (DCP Chapter S1 – Supporting Map).

A preliminary road design and accompanying construction cost estimate was prepared by Council's Project Delivery section, based on the above measures. The design for the intersection of Sussex Inlet Road and Mokau Road is based on the recommendations of a traffic assessment completed by Bitzios Consulting.

To minimise the cost without compromising the safety of fire fighters, the width of the proposed pavement has been reduced from 8 metres (normal requirement for perimeter roads) to 6 metres with 1 metre wide gravel shoulders. This reduction in sealed pavement width is appropriate given the low density of development and availability of off-street parking.

The cost estimates are provided in **Attachment 2**.

The cost estimates are summarised in Table 3. The cost estimates include modest contingencies (typically 15-25%).

(4) *Table 3 - Summary of road upgrade cost estimates*

Item	Amount
Preliminaries	\$ 50,000.00
Clearing and grubbing	\$ 85,000.00
Sediment and erosion control	\$ 66,625.00
Earthworks	\$ 224,200.00

Drainage	\$ 327,442.00
Road pavement construction (includes \$193,200 for sealing – see below)	\$ 796,693.80
Fire trail (Tarramung Road b/w Advance and Wandra Roads)	\$ 67,402.50
Signs and markings	\$ 4,212.50
Reinstatement	\$ 65,400.00
Sussex Inlet Road intersection upgrade	\$ 331,049.40
Survey and design	\$ 27,621.00
Consultant reports	\$ 29,700.00
Project management, tender documentation and contract management	\$ 32,500.00
TOTAL CONSTRUCTION COSTS	\$ 2,107,846.20
Existing Deficit from previous special rates	\$ 20,650.00
TOTAL	\$ 2,128,496.20

The cost for sealing the roads is approx. 10% of the total project cost. This is acceptable given the potential benefits of sealed vs unsealed roads in respect of maintenance (including the road drainage system), dust and noise levels, and water quality.

Feasibility of establishing a fire trail along Taramung Road

The establishment of a dedicated fire trail along Taramung Road between Advance and Wandra Roads would provide:

- an alternative access/egress route from Wandra to Advance Road; and
- an additional opportunity for strategic fire management operations.

The estimated cost of establishing the fire trail is approx. \$67,000. The fire trail would be gated and locked, and would require maintenance in perpetuity to ensure compliance with the relevant fire trail standards. Annual maintenance costs would be in the order of \$2,000 and this would be met by Council.

In summary, provided it is properly constructed and maintained, the fire trail would be beneficial from a bushfire perspective. It is proposed to include establishment of the fire trail in the project for the purpose of the Special Rate Variation application, and determine if it can be constructed once the actual cost of upgrading the roads is known (subject to approval of the Special Rate Variation application).

Cost recovery options

Special rates are seen as the preferred cost recoupment option because it allows the costs to landowners to be spread over a number of years and provides more financial certainty for Council.

Section 495 of the *Local Government Act (1993)* allows Council to levy Special Rates. A Council may make a special rate for or towards meeting the cost of any works, services, facilities or activities provided or undertaken, or proposed to be provided or undertaken, by the Council within the whole or any part of the Council's area, other than domestic waste management services. Special rates can be levied on rateable land that in Council's opinion:

- benefits or will benefit from the works, services, facilities or activities; or

- contributes or will contribute to the need for the works, services, facilities or activities;
or
- has or will have access to the works, services, facilities or activities.

To avoid impacting on other expenditure programs, a special variation would be sought from the Independent Pricing and Regulatory Tribunal (IPART) to increase the total rate revenue above the rate pegging limit.

IPART would assess the application against the guidelines published by the Division of Local Government, Department of Premier and Cabinet.

Other cost recoupment mechanisms are not considered appropriate in this instance. A summary of alternative cost recoupment arrangements is provided below.

- Development contributions - payable as part of the development approval process meaning that cost recoupment would depend on development of all of the individual lots. Cost recovery via Developer Contributions would not be financially sustainable for Council because landowners may not seek to develop their land for a number of years. There would be no certainty when Council would receive contribution payments, which in turn would impact on Council's ability to repay the loan. Furthermore, each landowner would be required to pay their contribution payment in a lump sum at the time of development, unlike a special rate which allows the costs to be spread over a number of years.
- Fees and charges - recoupment via a fee and/or charge is not a viable option due to the potential losses that would be incurred by Council. There may be interest from some landowners to make an upfront payment, in order to avoid future interest payments. However, it would not be possible to charge a fee to all landowners, as a one off payment for the cost of the works would be out of reach for the majority.
- Planning agreements - a legally binding agreement with each landowner to pay their proportion of site costs upfront or through a schedule of payments. However, given the number of landowners involved it would be difficult to get agreement from all landowners.
- Council could seek to use provisions that were introduced under Schedule 5 of the NSW *Environmental Planning and Assessment Act* for overcoming implementation barriers associated with the fragmented ownership of paper subdivisions. To be eligible to use these provisions, Council would need to run a formal ballot to demonstrate that at least 60% of landowners, and the owners of at least 60% of the land area, support the proposed arrangements. This option is likely to demand significant Council resources to progress, but could potentially be considered if IPART does not approve the Special Rate Variation.

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Cost apportionment

To ensure the special rates are applied in accordance with section 495 of the Local Government Act, it is proposed to apportion the costs based on the 'post development' traffic generation rates used in the traffic assessment that was completed by Bitzios Consulting for the Sussex Inlet Road – Mokau Road intersection. The traffic generation rates are shown in Table 4.

(5) *Table 4 - Proposed apportionment of costs*

	Property category	trips	%
1	Verons Estate properties with dwelling entitlement potential (Lots 1-19 + Lots 20, 28 & 29)	19.8	79
2	Other Verons Estate properties (Lots 21-27 & 30-32)	1	4

3	Properties fronting Sussex Inlet Rd which will potentially use Mokau Rd as their secondary access	4.275	17
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(6) *Table 5 - Proposed average rates*

	Property category	Avg Land Value	Avg Rates 10 yr Loan	Avg Rates 20 yr Loan
1	Verons Estate properties with dwelling entitlement potential (Lots 1-19 + Lots 20, 28 & 29)	\$209,318	\$9,124	\$5,346
2	Other Verons Estate properties (Lots 21-27 & 30-32)	\$111,000	\$1,016	\$596
3	Properties fronting Sussex Inlet Rd which will potentially use Mokau Rd as their secondary access		\$43,198	\$25,308

Community Engagement

Benefitting landowners within Verons Estate and other similar ‘paper subdivisions’ have been consistently advised that they will need to meet the costs associated with rezoning their land and providing infrastructure (This has been Council’s position since it initiated the rezoning process in 1993).

An integral part of the application process is that Council will engage and consult with the community on the proposed expenditure and revenue arrangements. If Council resolves to proceed with the Special Rate Variation application (as recommended) a consultation package will be prepared and circulated to affected landowners. This will include a questionnaire which will enable landowners’ views to be considered as part of the Special Rates Variation application process, as well as a ‘Frequently Asked Questions’ document. In readiness a Communication Plan has also been prepared in conjunction with the Executive Strategy Team. All affected landowners have been notified of the Council Meeting to discuss this topic.

Policy Implications

The introduction of a Special Rate for Verons Estate is consistent with the approach taken for Jerberra Estate ratepayers. If the option for a 10 year loan is chosen then the Jerberra Estate Payment Relief Policy may need to be updated to include an option for Veron’s Estate ratepayers to apply for Payment Relief also.

Financial Implications

The infrastructure required to enable Verons Estate to be safely and appropriately developed is expected to cost around \$2.13 million, of which it is proposed that the Estate’s landowners will contribute 83%. It is proposed that Council will meet 17% of the cost in proportion with the potential benefit that will be derived from non-landowners, notably properties between the Estate and Sussex Inlet Road.

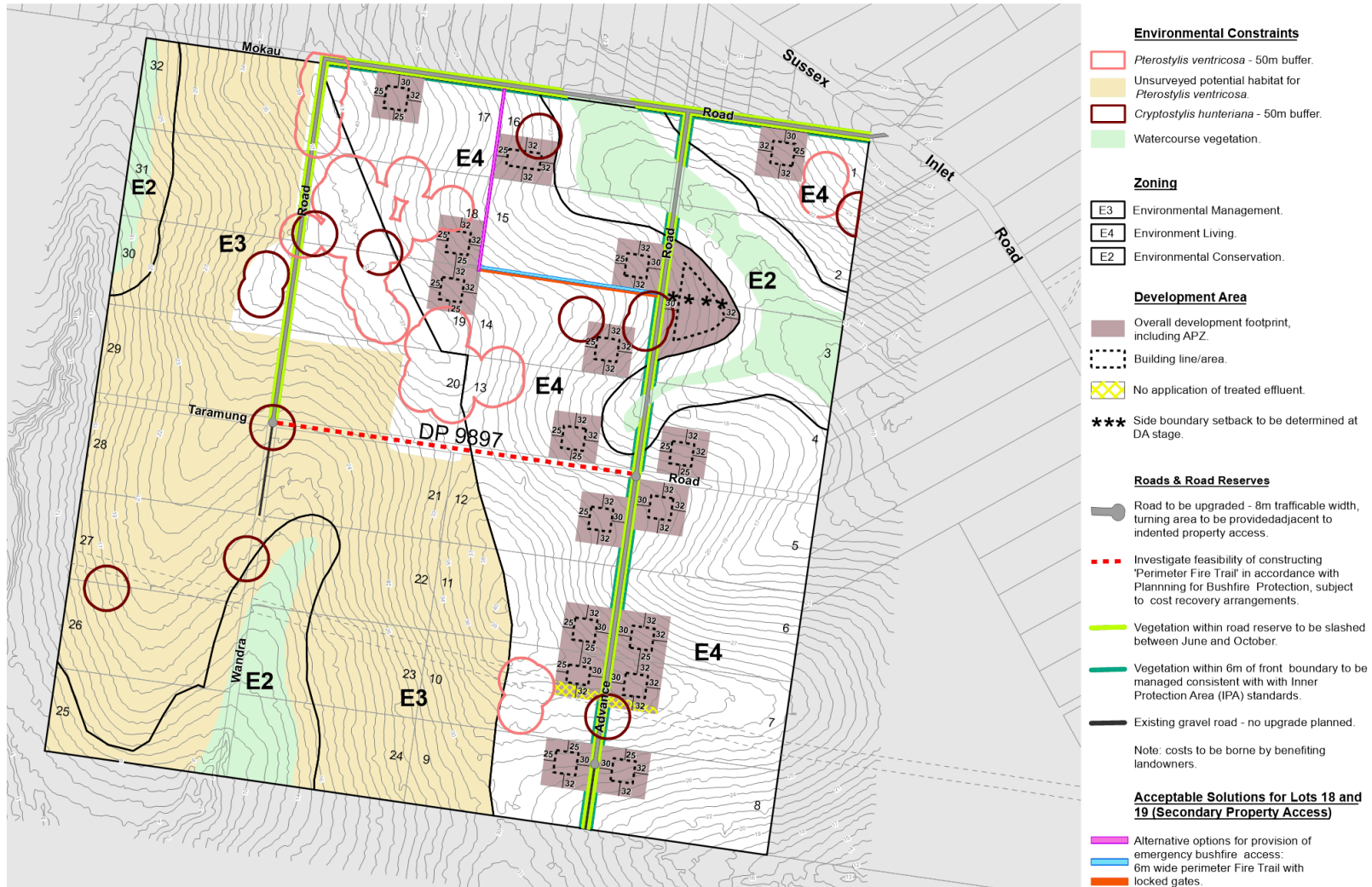
It is proposed that Council coordinate this work under a loan-funded special rate arrangement. For this to occur, Council will need to apply to IPART for a Special Rate Variation.

The financial implications for Council on a 20 year loan repayment will be approximately \$25,000 per annum made up of \$18,000 of principal and \$7,000 of interest. If the loan

taken out is over 10 years these repayments will increase to \$43,000 made up of \$36,000 principal and \$7,000 interest.

Risk Implications

The establishment of the proposed fire trail will benefit properties from a bushfire perspective and reduce overall risk to properties.



Development Control Plan 2014
Verons Estate
Sussex Inlet

Chapter S1
Supporting Map



September 2014 Scale 1:7 500 @ A3

**VERONS ESTATE
ROAD AND DRAINAGE DESIGN AND CONSTRUCTION
PRELIMINARY COST ESTIMATE - 6m CARRIAGEWAY WIDTH**

ITEM	DESCRIPTION	QUANTITY	UNIT	RATE	CONTINGENCY	COST
1.0	Survey & Design					
1.1	Project Management	1	item	\$ 1,845.00	10%	\$ 2,029.50
1.2	Detail Survey	1	item	\$ 9,865.00	10%	\$ 10,851.50
1.3	Road & Drainage Design	1	item	\$ 9,100.00	10%	\$ 10,010.00
1.3	Sussex Inlet Road Intersection - Design & Approval	1	item	\$ 3,000.00	10%	\$ 3,300.00
1.3	Cost Estimates	1	item	\$ 1,300.00	10%	\$ 1,430.00
2.0	Consultant Reports					
2.2	Review of Environmental Factors	1	Item	\$ 4,000.00	10%	\$ 4,400.00
2.2	Storm Water Management Plan	1	Item	\$ 8,000.00	10%	\$ 8,800.00
2.2	Pavement Investigation & Design	1	Item	\$ 15,000.00	10%	\$ 16,500.00
2.0	Project Management, Tender Documentation and Contract Management					
2.1	Project Management	1	Item	\$ 25,000.00	30%	\$ 32,500.00
3.0	Construction Cost (Refer to Preliminary Construction Cost Estimate)					
3.1	Construction (Refer to Preliminary Construction Cost Estimate)	1	Item	\$ 2,089,678.00	0%	\$ 1,686,975.80
Total (ex GST)						\$ 1,776,796.80

SA16.13 - Attachment 2

**VERONS ESTATE, SUSSEX INLET
Road and Drainage Construction**

PRELIMINARY COST ESTIMATE - 6m CARRIAGEWAY WIDTH

ITEM	DESCRIPTION	QUANTITY	UNIT	RATE	CONTINGENCY	COST
1.0	Preliminaries					
1.1	Establishment	1	item	\$ 30,000.00	25%	\$ 37,500.00
1.2	Control of Traffic	1	item	\$ 10,000.00	25%	\$ 12,500.00
2.0	Clearing and Grubbing					
2.1	Tree removal (tree >300mm trunk diameter)	30	ea	\$ 1,000.00	25%	\$ 37,500.00
2.3	Clearing and Grubbing	1.9	ha	\$ 20,000.00	25%	\$ 47,500.00
3.0	Sediment and Erosion Control					
3.1	Sediment Fencing	1000	m	\$ 15.00	25%	\$ 18,750.00
3.2	Sediment Basins	4	ea	\$ 2,000.00	25%	\$ 10,000.00
3.3	Diversion Drains	1000	m	\$ 10.00	25%	\$ 12,500.00
3.4	Shaker Grid	1	ea	\$ 800.00	25%	\$ 1,000.00
3.5	Hay Bale Check Dams	130	ea	\$ 150.00	25%	\$ 24,375.00
4.0	Earthworks					
4.1	Trim topsoil and stockpile	25,500	m2	\$ 2.00	5%	\$ 53,550.00
4.2	Cut to Fill	2,400	m3	\$ 25.00	5%	\$ 63,000.00
4.3	Cut to Spoil (including off-site disposal within 20km)	0	m3	\$ 30.00	5%	\$ -
4.4	Trim, Shape and Compact Subgrade	18,000	m2	\$ 2.50	5%	\$ 47,250.00
4.5	Trim and Shape Embankments/Drains	16,000	m2	\$ 1.50	5%	\$ 25,200.00
4.6	Respread Topsoil	16,000	m2	\$ 2.00	10%	\$ 35,200.00
5.0	Drainage					
5.1	Excavate, supply, bed, lay and backfill drainage culverts including extension of existing culverts					
a	375mm RCP	66.3	m	\$ 200.00	15%	\$ 15,249.00
b	450mm RCP	2.44	m	\$ 250.00	15%	\$ 701.50
c	Headwall to suit 375mm pipe	10	ea	\$ 930.00	15%	\$ 10,695.00
d	Headwall to suit 450mm pipe	1	ea	\$ 1,050.00	15%	\$ 1,207.50
e	Headwall to suit twin 450mm pipes	2	ea	\$ 1,400.00	15%	\$ 3,220.00
f	Headwall to suit tripple 375mm pipes	2	ea	\$ 3,000.00	15%	\$ 6,900.00
5.2	Outlet treatment (scour protection)	144	m2	\$ 160.00	10%	\$ 25,344.00
5.3	Driveways - (Sussex Inlet Road frontage lots) (single cell RCP)	16	ea	\$ 6,000.00	25%	\$ 120,000.00
5.4	Driveway - (single cell RCP Culvert)	8	ea	\$ 6,000.00	25%	\$ 60,000.00
5.5	Driveway Only	18	ea	\$ 600.00	25%	\$ 13,500.00
5.6	Jute Matting to Swale Inverts	13,750	m2	\$ 4.00	25%	\$ 68,750.00
	Rock Check Dams 100mm high (Grades >4%)	6	ea	\$ 250.00	25%	\$ 1,875.00
6.0	Road Pavement Construction					
6.1	Supply, place and compact pavement comprising: 200mm 2c Basecourse Material to 98% MMDD	22106	m2	\$ 26.00	5%	\$ 603,493.80
6.2	14/10 Bitumen Seal	18,400	m2	\$ 10.00	5%	\$ 193,200.00
7.0	Fire Trails					
7.1	Clearing	0.6	ha	\$ 20,000.00	25%	\$ 14,375.00
7.3	Vehicle Gates - Robust	2	ea	\$ 2,500.00	25%	\$ 6,250.00
7.4	Trim and Compact Subgrade	4,860	m2	\$ 2.50	5%	\$ 12,157.50
7.5	Blend Rock Spall with top 300mm	3,240	m2	\$ 10.00	5%	\$ 34,020.00
8.0	Signs and Markings					
8.1	Type BB Line	50	m	\$ 6.00	25%	\$ 375.00
8.2	Type ET Edge Line	100	m	\$ 5.00	25%	\$ 625.00
8.3	TB Line	20	m	\$ 15.00	25%	\$ 375.00
8.4	Chevron Marking	5	m2	\$ 30.00	25%	\$ 187.50
8.5	RRPM's (@ 12m spacing)	20	each	\$ 15.00	25%	\$ 375.00
8.60	R1-2A (Give Way)	1	each	\$ 250.00	25%	\$ 312.50
8.7	W2-4A (Side Road Junction)	1	each	\$ 250.00	25%	\$ 312.50
8.8	Guideposts (150m spacing)	60	each	\$ 25.00	10%	\$ 1,650.00
9.0	Reinstatement					
9.1	Hydroseed disturbed areas (including drains) with native seed	16,000	m2	\$ 3.00	5%	\$ 50,400.00
9.2	Swale Maintenance Watering (12 weeks)	6	weeks	\$ 2,000.00	25%	\$ 15,000.00
Total (ex GST)						\$ 1,666,975.80

SA16.13 - Attachment 2

**SUSSEX INLET / MOKAU ROAD
Intersection Upgrade**

PRELIMINARY COST ESTIMATE

ITEM	DESCRIPTION	QUANTITY	UNIT	RATE	CONTINGENCY	COST
1.0	Preliminaries					
1.1	Establishment	1	item	\$ 30,000.00	10%	\$ 33,000.00
1.2	Control of Traffic	1	item	\$ 25,000.00	10%	\$ 27,500.00
2.0	Clearing and Grubbing					
2.1	Tree removal	3	ea	\$ 1,000.00	10%	\$ 3,300.00
2.3	Clearing and Grubbing	1	Item	\$ 8,000.00	10%	\$ 8,800.00
3.0	Sediment and Erosion Control					
3.1	Sediment Fencing	200	m	\$ 15.00	10%	\$ 3,300.00
3.2	Hay Bale Check Dams	10	ea	\$ 150.00	10%	\$ 1,650.00
4.0	Earthworks					
4.1	Cut to Fill	21	m3	\$ 25.00	10%	\$ 577.50
4.2	Cut to Spoil (including off-site disposal within 20km)	300	m3	\$ 40.00	10%	\$ 13,200.00
4.3	Trim, Shape and Compact Subgrade	3,060	m2	\$ 3.00	10%	\$ 10,098.00
4.4	Trim and Shape Embankments/Drains	920	m2	\$ 2.00	10%	\$ 2,024.00
4.5	Spread topsoil & seed	920	m2	\$ 3.00	10%	\$ 3,036.00
5.0	Road Pavement Construction					
5.1	Supply, place and compact pavement comprising: 300mm Subbase	1313	m2	\$ 33.00	10%	\$ 47,661.90
5.2	Supply, place and compact pavement comprising: 150mm 2b Basecourse Material to 98% MMDD	3060	m2	\$ 20.00	10%	\$ 67,320.00
5.3	14/10 Bitumen Seal	3,060	m2	\$ 10.00	10%	\$ 33,660.00
6.0	Signs and Markings					
6.1	Type BB Line	91	m	\$ 6.00	10%	\$ 600.60
6.2	Type E1 Edge Line	485	m	\$ 5.00	10%	\$ 2,667.50
6.3	TF Line	7.5	m	\$ 15.00	10%	\$ 123.75
6.4	TB Line	9.1	m	\$ 15.00	10%	\$ 150.15
6.5	Chevron Marking	33	m2	\$ 30.00	10%	\$ 1,089.00
6.6	RRPM's (@ 12m spacing)	20	each	\$ 15.00	10%	\$ 330.00
6.7	R1-1 (Stop)	1	each	\$ 250.00	10%	\$ 275.00
6.8	G3-8 (R)	1	each	\$ 250.00	10%	\$ 275.00
6.9	W1-3 (R)	1	each	\$ 250.00	10%	\$ 275.00
6.10	W8-2 (85)	1	each	\$ 250.00	10%	\$ 275.00
6.11	D4-2-1	1	each	\$ 250.00	10%	\$ 275.00
6.12	G3-5	1	each	\$ 250.00	10%	\$ 275.00
6.13	Guideposts (150m spacing)	10	each	\$ 25.00	10%	\$ 275.00
7.0	Reinstatement					
7.1	Hydroseed disturbed areas (including drains) with native seed	920	m2	\$ 3.00	10%	\$ 3,036.00
8.0	Utility Service Adjustments					
8.1	Power Poles	4	ea	\$ 15,000.00	10%	\$ 66,000.00
8.2	Water	1	Item	?	10%	#/ALUE!
8.3	Telecommunication	1	Item	?	10%	#/ALUE!
Total (ex GST)						\$ 331,049.40