



City of Ipswich

**IPSWICH
CITY
COUNCIL**

AGENDA

of the

COUNCIL ORDINARY MEETING

**Held in the Council Chambers
2nd floor – Council Administration Building
45 Roderick Street
IPSWICH QLD 4305**

**On Tuesday, 25 June 2019
At 9:00 AM**

BUSINESS

- A. OPENING OF MEETING:
- B. WELCOME TO COUNTRY OR ACKNOWLEDGEMENT OF COUNTRY:
- C. OPENING PRAYER:
- D. APOLOGIES AND LEAVE OF ABSENCE:
- E. CONDOLENCES AND MEMORIALS:
- F. PETITIONS AND PRESENTATIONS:
- G. CONFIRMATION OF MINUTES:
 - 1. Ipswich City Council - Minutes of Meeting of 21 May 2019 5
 - Ipswich City Council - Minutes of Special Meeting of 4 June 2019 13
- H. RECEPTION AND CONSIDERATION OF COMMITTEE REPORTS:
 - 2. Economic Development Committee's Report 17
 - 3. Growth and Infrastructure Committee's Report 21
 - 4. Communities Committee's Report 27
 - 5. Environment Committee's Report 29
 - 6. Governance Committee's Report 33
- I. CONSIDERATION OF NOTIFIED MOTIONS:
- J. RECEPTION OF NOTICES OF MOTION FOR FUTURE MEETINGS:
- K. QUESTIONS:
- L. OFFICERS' REPORTS:
 - Report - Audit and Risk Management Committee No. 2019(02) of 19 June 2019 39
 - 2018-2019 Asset Revaluation 47
 - 12430 Quote or Tender Consideration Plan for Locksmiths Services 95
 - Overall Plan for the Rural Fire Resources Levy Special Charge 101
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- M. CONSIDERATION OF ITEMS PLACED ON THE AGENDA BY A COUNCILLOR IN ACCORDANCE WITH SECTION 6 AND 8 OF THE SUBORDINATE LOCAL LAW (2.1 COUNCIL MEETINGS):

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UNCONFIRMED MINUTES OF COUNCIL ORDINARY MEETING

21 MAY 2019

Held in the Council Chambers, Administration Building
45 Roderick Street, Ipswich

The meeting commenced at 9.00 am

Pursuant to section 13 of Council's Local Law No 2 (Council Meetings) 2013, the Interim Administrator invited the Interim Management Committee being Jan Taylor, Simone Webbe, Stan Gallo and Steve Greenwood to address Council on any matters before it.

The Interim Administrator advised that he is bound to declare Conflict of Interests and potential Conflict of Interests and that the members of the Interim Management Committee are not legally bound, however in accordance with the Interim Management Charter they will also declare Conflict of Interests and potential Conflict of Interests.

ATTENDANCE AT COMMENCEMENT	MEMBER'S ATTENDANCE: Greg Chemello (Interim Administrator)
	INTERIM MANAGEMENT COMMITTEE: Jan Taylor, Simone Webbe, Stan Gallo and Steve Greenwood
ACKNOWLEDGEMENT OF COUNTRY	Greg Chemello (Interim Administrator) Ipswich City Council respectfully acknowledges the Traditional Owners as custodians of the land. We pay our respects to their elders, past, present and emerging, as the keepers of the traditions, cultures and stories of a proud people.
OPENING PRAYER	Let us in silence pray or reflect upon our responsibilities to the people of Ipswich. We meet today to serve our community, to use our resources wisely and well, to represent all members of our community fairly, and to make decisions that promote the common good.
APOLOGIES AND LEAVE OF ABSENCE	Interim Management Committee Member (Robert Jones)

**CONFIRMATION OF
MINUTES OF
ORDINARY MEETING**

The Interim Administrator of the Ipswich City Council resolves:
That the Minutes of the Ordinary Meeting held on 16 April 2019 be confirmed.

The motion was put and carried.

RECEPTION AND CONSIDERATION OF COMMITTEE REPORTS

**ECONOMIC
DEVELOPMENT
COMMITTEE**

The Interim Administrator of the Ipswich City Council resolves:
That the Economic Development Committee Report No. 2019(05) of 14 May 2019 be received and adopted.

The motion was put and carried.

**GROWTH AND
INFRASTRUCTURE
COMMITTEE**

The Interim Administrator of the Ipswich City Council resolves:
That the Growth and Infrastructure Committee Report No. 2019(05) of 14 May 2019 be received and adopted.

DISCUSSION

Item 3 - North Ipswich Stadium Design Definition Report – the Interim Administrator commented that this is not a decision to spend \$10 million on a stadium redevelopment. This is an in-principle decision to “set the ball rolling” for potential redevelopment of the North Ipswich Stadium. He stated that this is based on discussions that he and others have had with representatives from both rugby league and with football (soccer) organisations who are seeking national competition standard licences; an NRL licence and an A-League licence. One of the pre-conditions of both licences appears to be a stadium of a certain scope, and discussions have included how to secure two or three levels of governments and the private sector to commit to a stadium scope in this context. The Interim Administrator advised this is “getting the ball rolling” by council publicly stating that, if a certain number of things happen, then council ought to contribute \$10 million towards a redevelopment. The provisos for that expenditure are:

- There needs to be a strategic business case and a concept design that supports the development of the stadium. Both those are in progress but not yet complete.
- There needs to be a commitment by the state and commonwealth governments of at least equivalent funding to the council.
- There needs to be an agreement from the state that the land transfers to Stadiums Queensland as the custodian of the state’s major sporting venues and that means that all

the subsequent capital and operating costs of costs of that stadium are met by the state.

- There needs to be a licence granted to one or both of those football codes.

The Interim Administrator advised that all of these commitments and events will need to happen before the council would then commit \$10 million. He stated that it really is council commencing the process and allowing both football and rugby league to talk to their national codes and talk to State and Commonwealth Governments about securing funding. He commented that the \$10 million is council's contribution of one third of the first stage of a multi-stage redevelopment of the stadium and that this was calculated through a master planning process.

Item 10 – New Ipswich Planning Scheme – the Interim Administrator formally acknowledged and thanked John Adams for his work in leading the draft of the new Planning Scheme which will go out for formal public consultation next week.

The motion was put and carried.

**COMMUNITIES
COMMITTEE**

The Interim Administrator of the Ipswich City Council resolves:
That the Communities Committee Report No. 2019(05) of 14 May 2019 be received and adopted.

The motion was put and carried.

**ENVIRONMENT
COMMITTEE**

The Interim Administrator of the Ipswich City Council resolves:
That the Environment Committee Report No. 2019(05) of 14 May 2019 be received and adopted.

DISCUSSION

Item 4 – Proposed 2019 Environment and Sustainability Events – the Interim Administrator advised that council has an events schedule endorsed by the Environment Committee for environmental related matters for this year. He advised that for next year, council is going to ask the Environment Community Reference Group for their views. He stated that this is a good example of how council will use the community reference groups to consider some of the matters around council.

The motion was put and carried.

GOVERNANCE COMMITTEE	The Interim Administrator of the Ipswich City Council resolves: That the Governance Committee Report No. 2019(05) of 14 May 2019 be received and adopted subject to an amendment to Items 6 and 14.
AMENDMENT TO ITEM 6	PROPOSED NEW TRUSTEE LEASE OVER RESERVE FOR RECREATION PURPOSES AUSTRALIAN CRAWL (GOODNA) PTY LTD 19A TOONGARRA ROAD, LEICHHARDT The deletion of the current recommendation with the following recommendation: That further analysis of the Trustee Lease for the Leichhardt Pool be undertaken and the outcome submitted to a future committee meeting.
AMENDMENT TO ITEM 14	REQUEST FOR RATE CONCESSION AND/OR EXEMPTION FOR VEDANTA CENTRE OF SYDNEY That Recommendation E be amended by the deletion of the date 5 June 2019 and the insertion of the date 5 June 2015.
DISCUSSION	<i>Item 1 – Policy Amendment - Public Interest Disclosure</i> - the Interim Administrator advised this is a great example of this council addressing governance concerns and issues and thanked staff and members of the Interim Management Committee involved in preparation of the report. <i>Item 2 – Review of Policies – ‘Gifts, Benefits and Hospitality Policy’</i> – the Interim Administrator advised this is a very comprehensive policy outlining the appropriate way for councillors and staff to handle Gifts, Benefits and Hospitality. He stated that, in his view, this is the most comprehensive policy in local government now in Queensland and thanked staff and members of the Interim Management Committee involved in drafting the policy. <i>Item No. 9 – Proposed 2019-2020 Fees and Charges</i> – the Interim Administrator commented that a substantial amount of work was done by council officers to review and update the fees and charges, many of which are tied to cost-recovery obligations under the <i>Local Government Act</i> and that he appreciated the amount of work this involved.

The motion was put and carried.

OFFICER'S REPORTS

**PROVISION OF
INSURANCE
BROKERAGE
SERVICES (INCLUSIVE
OF POLICY
PLACEMENT)**

- The Interim Administrator of the Ipswich City Council resolves:
- A. **That Tender No. 13074 for the Provision of Insurance Brokerage Services (inclusive of policy placement) be awarded to the recommended tenderer as detailed in the Evaluation Report.**
 - B. **That Council (Interim Administrator of Ipswich City Council) enter into a contract with the recommended tenderer as detailed in the Evaluation Report for the Provision of Insurance Brokerage Services (inclusive of policy placement) for an initial period of twelve (12) months and an option to extend for an additional period of twelve (12) months.**
 - C. **That the Chief Executive Officer be authorised to negotiate and finalise the terms of the contract to be executed by Council and to do any other acts necessary to implement Council's decision in accordance with section 13(3) of the *Local Government Act 2009*.**

The motion was put and carried.

**COUNCILLOR
EXPENSES
REIMBURSEMENT
AND
ADMINISTRATIVE
SUPPORT POLICY**

- The Interim Administrator of the Ipswich City Council resolves:
- A. **That the existing Ipswich City Council Expenses Reimbursement Policy detailed in Attachment A, be repealed.**
 - B. **That the new Councillor Expenses Reimbursement and Administrative Support Policy detailed in Attachment B, be adopted.**
 - C. **That the ten (10) existing electorate offices be closed permanently, prior to the end of the 2018/2019 financial year.**
 - D. **That the net operational savings from the closure of the existing electorate offices and revised councillor support, be redirected into strategic community initiatives, with the advice and views of the recently established community reference groups.**
Recommendations on how the funds will be used and allocated will be outlined in a report to be presented at a future meeting for consideration.

- E. **That an integrated customer service centre be added to the Springfield Central Library and the new 'to be constructed' Rosewood Library.**
- F. **That prior to the opening of the 'to be constructed' Rosewood Library, the former office facility located in John Street, Rosewood be reconfigured as an interim library hub and customer service centre.**
- G. **That property services branch undertake negotiations to terminate the leases on the nine (9) remaining offices.**

DISCUSSION

The Interim Administrator advised that this is an extensive review of a policy, the most substantive public implications of which are the proposed closure of the ten existing divisional offices. He stated this council is the only council apart from Brisbane with individual divisional offices configured in this way in Queensland. The Interim Administrator commented that Gold Coast has a range of offices which are also customer service centres so people can go in and pay their rates and do their business at the Gold Coast. He stated that the cost of running council's individual offices costs about \$2 million per year. He noted that council is yet to receive the state government's decision following council's review of the divisional boundaries, but understood that the multi-councillor divisions model has been supported in-principle by the state and is being investigated by the boundaries commission. He stated that it was clear that those ten divisional offices are not relevant to the future structure of divisions but more importantly it's the way that governance needs to be delivered in the city and the way that modern councillors need to work.

The Interim Administrator commented that council is now looking at having integrated customer service centres in Rosewood, Ipswich and Springfield with the ability for future councillors to meet with residents at any of those offices or at coffee shops or at the residents' homes. He stated that with IT systems, mobile phones and tablets, councillors will have connectivity so there is not the need any more for a series of dedicated offices for councillors around the city.

The Interim Administrator advised that part of the return to elected governance reform agenda of this council during the next ten months will be equipping councillors with policies and procedures, IT equipment etc. and arrangements for them to undertake their role flexibly and that this is the best example of

the implications of this revised policy.

The motion was put and carried.

**CAMERON PARK -
FUTURE USE OF
PARKLAND AND
FACILITIES - REPEAL**

The Interim Administrator of the Ipswich City Council resolves:

That the previous decision of Council, as per the Officer's Report; Cameron Park - Future Use of Parkland and Facilities, adopted at the Council Ordinary Meeting of 29 January 2019, be repealed.

DISCUSSION

The Interim Administrator advised that a report was considered at the January meeting and that this report is proposing the repeal of the previous resolution that council sell Cameron Park to a sports club.

The Interim Administrator stated that the report to council is self-explanatory. He stated that in meeting with representatives of Swifts it became clear that the sale to Swifts would drive Swifts down a certain path and that path is a significant expansion of the premises with significant increase in the number of poker machines. The Interim Administrator advised that he was not making a comment about the appropriateness of that or otherwise as he did not have a view about that, but that the key thing was that the decision of council would drive Swifts down that path and that council and the club hadn't engaged with the community. He stated that he does not have a clear view of what the community's expectations and views would be.

The Interim Administrator advised that he didn't want the decision by council to dispose to Swifts to be standing and that this was why council needs to rescind the previous decision and undertake discussion with Swifts about the options. He stated that there are obligations on both parties under the lease agreement that need addressing and that council officers are actively engaged with Swifts on these.

The motion was put and carried.

MEETING CLOSED

The meeting closed at 9.13 am.

"These minutes are subject to confirmation at the next scheduled Council Ordinary Meeting"

UNCONFIRMED MINUTES OF COUNCIL SPECIAL MEETING

4 JUNE 2019

Held in the Council Chambers, Administration Building
45 Roderick Street, Ipswich

The meeting commenced at 9.00 am

**ATTENDANCE AT
COMMENCEMENT**

MEMBER'S ATTENDANCE

Greg Chemello (Interim Administrator)

INTERIM MANAGEMENT COMMITTEE

Simone Webbe, Jan Taylor, Stan Gallo and Steve Greenwood

**WELCOME TO
COUNTRY OR
ACKNOWLEDGEMENT
OF COUNTRY**

Greg Chemello (Interim Administrator)

Ipswich City Council respectfully acknowledges the Traditional Owners as custodians of the land. We pay our respects to their elders, past, present and emerging, as the keepers of the traditions, cultures and stories of a proud people.

OPENING PRAYER

Greg Chemello (Interim Administrator)

Let us pray or reflect on our responsibilities for the people of Ipswich.

We meet today to serve our community,
to use our resources wisely and well,
to represent all members of our community fairly,
and to make good decisions that promote the common good.

**APOLOGIES AND
LEAVE OF ABSENCE**

Interim Management Committee Member (Rob Jones)

OFFICER'S REPORT

**TENDER NO. 13254
IPSWICH CENTRAL
CIVIC PROJECT**

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

- A. That Hutchinson Builders are the preferred tenderer for Tender No. 13254, the Ipswich Central Civic Project.
- B. That Council (Interim Administrator of Ipswich City Council) enter into a contract with Hutchinson Builders.

- C. That the Chief Executive Officer be authorised to negotiate and finalise the terms of the contract to be executed by Council and to do any other acts necessary to implement Council's decision in accordance with Section 13(3) of the *Local Government Act 2009*.

DISCUSSION

The confidential papers associated with the Officer's Report are confidential as they include various commercial in-confidence and financial aspects of the tender assessment.

The Interim Administrator advised that the attachments include the independent probity advisor's report and that, in future reports council will make any probity advisor's report public as they simply advise that council either has or has not complied with the necessary probity and governance arrangements.

The Interim Administrator quoted some words from the probity report from Argyle Independent Corporate Advisors on this project:

- The appropriate probity process had been established
- Equal opportunity was provided to all tender respondents
- Adequate security and confidential procedures were followed
- Conflict of Interest and probity declarations were made
- The evaluation methodology was followed
- The report is evidence that the process followed and the conclusions reached were consistent with their review and with the requirements of the Tender Evaluation and Probity Plan
- No governance issues or concerns were raised from the probity process.

The Interim Administrator advised that this is a very significant project, one of the largest infrastructure projects that council has every signed. He stated that 10 years after council acquired the properties it will now have a contract to undertake redevelopment which will be about a two year project.

The Interim Administrator thanked all staff and consultants involved in the tender process.

MEETING CLOSED The meeting closed at 9.04 am.

“These minutes are subject to confirmation at the next scheduled Council Ordinary Meeting”

ECONOMIC DEVELOPMENT COMMITTEE NO. 2019(06)

18 JUNE 2019

**REPORT OF THE ECONOMIC DEVELOPMENT COMMITTEE
FOR THE COUNCIL**

MEMBER'S ATTENDANCE: Greg Chemello (Interim Administrator) (Chairperson)

**INTERIM MANAGEMENT
COMMITTEE ATTENDANCE:** Jan Taylor, Simone Webbe, Robert Jones, Stan Gallo and Steve Greenwood

Pursuant to section 13 of Council's Local Law No. 2 (Council Meetings), the Interim Administrator invited the Interim Management Committee being Jan Taylor, Simone Webbe, Robert Jones, Stan Gallo and Steve Greenwood to address the Economic Development Committee on any matters before it.

The Interim Administrator advised that he is bound to declare Conflict of Interests and potential Conflict of Interests and that the members of the Interim Management Committee are not legally bound, however in accordance with the Interim Management Committee Charter they will also declare Conflict of Interests and potential Conflict of Interests.

The confidential papers associated with Item 1 are confidential as they include financial information of private and public companies which is commercial in confidence.

1. DISCOVER IPSWICH QUOTE CONSIDERATION PLAN

This is a report concerning a Quote or Tender Consideration Plan as part of the FY20/21 Discover Ipswich South East Queensland Destination Marketing Campaign.

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

- A. That Council (Interim Administrator of Ipswich City Council) resolve to prepare a Quote or Tender Consideration Plan for Seven Network Ltd in accordance with section 230(1)(a) of the *Local Government Regulation 2012*.
- B. That Council (Interim Administrator of Ipswich City Council) resolve to adopt the Quote or Tender Consideration Plan for Seven Network Ltd as outlined in the report by the Tourism Development Manager dated 27 May 2019 in accordance with section 230(1)(b) of the *Local Government Regulation 2012*.
- C. That Council (Interim Administrator of Ipswich City Council) resolve to enter into a contract with Seven Network Ltd for content development and promotion services on the terms described in the report by the Tourism Development Manager dated 27 May 2019.

- D. That Council (Interim Administrator of Ipswich City Council) resolve to prepare a Quote or Tender Consideration Plan for Facebook in accordance with section 230(1)(a) of the *Local Government Regulation 2012*.
- E. That Council (Interim Administrator of Ipswich City Council) resolve to adopt the Quote or Tender Consideration Plan for Facebook as outlined in the report by the Tourism Development Manager dated 27 May 2019 in accordance with section 230(1)(b) of the *Local Government Regulation 2012*.
- F. That Council (Interim Administrator of Ipswich City Council) resolve to enter into a contract with Facebook for content promotion services on the terms described in the report by the Tourism Development Manager dated 27 May 2019.
- G. That Council (Interim Administrator of Ipswich City Council) resolve to prepare a Quote or Tender Consideration Plan for Google in accordance with section 230(1)(a) of the *Local Government Regulation 2012*.
- H. That Council (Interim Administrator of Ipswich City Council) resolve to adopt the Quote or Tender Consideration Plan for Google as outlined in the report by the Tourism Development Manager dated 27 May 2019 in accordance with section 230(1)(b) of the *Local Government Regulation 2012*.
- I. That Council (Interim Administrator of Ipswich City Council) resolve to enter into a contract with Google for content promotion services on the terms described in the report by the Tourism Development Manager dated 27 May 2019.
- J. That Council (Interim Administrator of Ipswich City Council) resolve to prepare a Quote or Tender Consideration Plan for DTB Advertising Ltd. in accordance with section 230(1)(a) of the *Local Government Regulation 2012*.
- K. That Council (Interim Administrator of Ipswich City Council) resolve to adopt the Quote or Tender Consideration Plan for DTB Advertising Ltd. as outlined in the report by the Tourism Development Manager dated 27 May 2019 in accordance with section 230(1)(b) of the *Local Government Regulation 2012*.
- L. That Council (Interim Administrator of Ipswich City Council) resolve to enter into a contract with DTB Advertising Ltd. for content promotion services on the terms described in the report by the Tourism Development Manager dated 27 May 2019.
- M. That Council (Interim Administrator of Ipswich City Council) resolve to prepare a Quote or Tender Consideration Plan for Publicco Media Ltd. in accordance with section 230(1)(a) of the *Local Government Regulation 2012*.
- N. That Council (Interim Administrator of Ipswich City Council) resolve to adopt the Quote or Tender Consideration Plan for Publicco Media Ltd. as outlined in the report by the Tourism Development Manager dated 27 May 2019 in accordance with section 230(1)(b) of the *Local Government Regulation 2012*.

- O. That Council (Interim Administrator of Ipswich City Council) resolve to enter into a contract with Publicco Media Ltd. for content promotion services on the terms described in the report by the Tourism Development Manager dated 27 May 2019.
- P. That the Chief Executive Officer be authorised to negotiate and finalise the terms of the contracts to be executed by Council and to do any other acts necessary to implement Council's decision in accordance with section 13(3) of the *Local Government Act 2009*.

Steve Greenwood from the Interim Management Committee queried the community and other consultation section of the officer's report and suggested that it would be beneficial for council to understand any comments received from the consultation such as acceptance of what council is proposing or otherwise.

Simone Webbe from the Interim Management Committee stated that with the marketing undertaken by council in order to attract people to Ipswich, it would be beneficial to review areas that initially welcome people into the city. This could be done by including key messages from council's marketing plan on areas such as the flag poles across the David Trumpy Bridge as well as reviewing areas such as footpaths in the vicinity so as to give the best impression possible.

The confidential papers associated with Item 2 are confidential as they include detailed financial information in relation to the contractual and payment arrangements with a number of sub-contractors which is commercial in confidence.

2. IPSWICH CENTRAL PROGRAM REPORT NO. 11 TO 16 MAY 2019

This is a report concerning a monthly update for the Ipswich Central Program of Works.

The Interim Administrator informed the meeting that he has, or could reasonably be taken to have a perceived conflict of interest in Item 2 titled Ipswich Central Program Report No. 11 to 16 May 2019.

The nature of the perceived interest is that he worked with Ranbury Management Group from 2008 to 2012 who are now one of the current program management partners.

The Interim Administrator confirmed that, as there is no personal or financial benefit to the Interim Administrator, he would participate in the meeting in relation to the matter.

RECOMMENDATION

That the report on the Ipswich Central Program Report No. 12 effective to 16 May 2019 be received and the contents noted.

PROCEDURAL MOTIONS AND FORMAL MATTERS

The meeting commenced at 8.32 am.

The meeting closed at 8.42 am.

GROWTH AND INFRASTRUCTURE COMMITTEE NO. 2019(06)

18 JUNE 2019

**REPORT OF THE GROWTH AND INFRASTRUCTURE COMMITTEE
FOR THE COUNCIL**

MEMBER'S ATTENDANCE: Greg Chemello (Interim Administrator)(Chairperson)

**INTERIM MANAGEMENT
COMMITTEE ATTENDANCE:** Jan Taylor, Simone Webbe, Robert Jones, Stan Gallo and Steve Greenwood

Pursuant to section 13 of Council's Local Law No. 2 (Council Meetings), the Interim Administrator invited the Interim Management Committee being Jan Taylor, Simone Webbe, Robert Jones, Stan Gallo and Steve Greenwood to address the Growth and Infrastructure Committee on any matters before it.

The Interim Administrator advised that he is bound to declare Conflict of Interests and potential Conflict of Interests and that the members of the Interim Management Committee are not legally bound, however in accordance with the Interim Management Committee Charter they will also declare Conflict of Interests and potential Conflict of Interests.

1. ROAD MAINTENANCE PERFORMANCE CONTRACT 2019–2020

This is a report concerning the implementation of the Road Maintenance Performance Contract (RMPC) for financial year 2019–2020 between Ipswich City Council (ICC) and the Department of Transport and Main Roads (DTMR). ICC have delivered this contract for the past 23 years primarily based through a sole invitee arrangement. ICC acts as the contractor providing a stewardship role for the road network on behalf of DTMR. Proposed funding for this financial year is \$3,124,372.00 (Excl. GST).

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

- A. That Council (Interim Administrator of Ipswich City Council) enter into a contract with the Department of Transport and Main Roads for the 2019–2020 Road Maintenance Performance Contract for the sum of three million one hundred and twenty four thousand three hundred and seventy two dollars excluding GST (\$3,124,372.00) for a period of 12 months.
- B. That the Chief Executive Officer be authorised to negotiate and finalise the terms of the contract to be executed by Council and to do any other acts necessary to implement Council's decision in accordance with section 13(3) of the *Local Government Act 2009*.

2. PROPOSED IPSWICH ADOPTED INFRASTRUCTURE CHARGES RESOLUTION
(NO. 1) 2019

This is a report concerning the adoption of the proposed Ipswich Adopted Infrastructure Charges Resolution (No. 1) 2019 to replace the Ipswich Adopted Infrastructure Charges Resolution (No. 2) 2018.

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

- A. That Council (Interim Administrator of Ipswich City Council) adopt the Adopted Infrastructure Charges Resolution as detailed in Attachment 2 - Proposed Adopted Infrastructure Charges Resolution of the Strategic Planning Manager's report dated 30 May 2019 pursuant to section 113 of the *Planning Act 2016* as the Ipswich Adopted Infrastructure Charges Resolution (No. 1) 2019.
- B. That the Strategic Planning Manager be requested to attend to all relevant matters associated with giving effect to the Ipswich Adopted Infrastructure Charges Resolution (No. 1) 2019, including uploading the resolution on the Council website on 1 July 2019.

3. EXERCISE OF DELEGATION REPORT

This is a report concerning applications that have been determined by delegated authority for the period 3 May 2019 to 4 June 2019.

RECOMMENDATION

That the report be received and the contents noted.

4. COURT ACTION STATUS REPORT

This is a report concerning the status of outstanding court actions.

RECOMMENDATION

That the report be received and the contents noted.

5. ACQUISITION OF DRAINAGE EASEMENT FOR THE BURNETT STREET, SADLIERS
CROSSING STORMWATER UPGRADE PROJECT

This is a report concerning the acquisition of easements for drainage purposes for the Burnett Street, Sadliers Crossing Stormwater Upgrade Project (The "Project").

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

- A. That Council (Interim Administrator of Ipswich City Council) having duly considered this report dated 29 May 2019, be of the opinion that the following properties (shown in Attachments 1-3) ('the land') require an easement for drainage purposes:
 - a. Part of Lot 7 on SP235405, 14 Francis Lane, Sadliers Crossing
 - b. Part of Lot 2 on RP3106, 26 Burnett Street, Sadliers Crossing
 - c. Part of Lot 1 on RP3106, 27 Burnett Street, Sadliers Crossing
- B. That Council (Interim Administrator of Ipswich City Council) exercise its power as a "constructing authority" under the *Acquisition of Land Act 1967* and acquire the easements, (as described in Recommendation A of this report dated 29 May 2019) for drainage purposes.
- C. That the Chief Executive Officer be authorised to negotiate compensation and perform any other matters, arising out of the *Acquisition of Land Act 1967* or otherwise, and to do any other acts necessary to implement Council's decision to acquire this land in accordance with section 13(3) of the *Local Government Act 2009*.

6. SURRENDER AND GRANT OF LEASE FOR TELECOMMUNICATIONS PURPOSES FROM 3GIS PTY LTD TO VODAFONE NETWORK PTY LIMITED LOCATED AT 61A SUMMIT DRIVE, SPRINGFIELD LAKES

This is a report concerning a proposal from Vodafone Network Pty Limited (Vodafone) to surrender an existing lease with 3GIS Pty Ltd (3GIS) and enter into a new lease with Vodafone to accommodate the existing tower and equipment shelter over Council freehold land located at 61A Summit Drive, Springfield Lakes, described as part of Lot 1 on SP197460.

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

- A. That Council (Interim Administrator of Ipswich City Council) accept the offer by Vodafone Network Pty Limited ("the Lessee") to surrender the leased interests for 3GIS Pty Ltd located at 61A Summit Drive, Springfield Lakes and described as part of Lot 1 on SP197460 ("the land").
- B. That pursuant to section 236(2) of the *Local Government Regulation 2012* (the Regulation) the exception referred to in section 236(1)(c)(iii) of the Regulation applies to Council on the disposal of the lease interest located at 61 Summit Drive, Springfield Lakes and described as part of Lot 1 on SP197460, by way of a new lease

arrangement between Council and Vodafone Network Pty Limited for telecommunication purposes on the basis of disposal for the following terms:

- QA lease for a term of 10 years commencing 1 July 2019.
- C. That Council (Interim Administrator of Ipswich City Council) enter into a new lease with Vodafone Network Pty Limited for a 10 year term commencing on 1 July 2019 at a commencing annual rent of \$26,937.84 (plus GST) with an annual indexation of 5%.
- D. That the Chief Executive Officer be authorised to negotiate and finalise the terms of the surrender and proposed new lease arrangement as detailed in Recommendations A, B and C of the report by the Property Officer dated 28 May 2019 and do any other acts necessary to implement Council's decision in accordance with section 13(3) of the *Local Government Act 2009*.
-

The confidential papers associated with Item 7 are confidential as they contain commercial in-confidence information.

7. **PROPOSED NEW LEASE FOR TELECOMMUNICATIONS PURPOSES TO OPTUS MOBILE PTY LIMITED LOCATED AT 102 CHAMPIONS WAY, WILLOWBANK**

This is a report concerning a proposal from Optus Mobile Pty Limited (Optus) for a new lease to accommodate the Optus equipment shelter over Council freehold land located at 102 Champions Way, Willowbank, described as part of Lot 1 on SP308694.

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

That a comparison of the annual rent against other similar properties be undertaken and a report submitted to the next meeting of the Governance Committee for consideration.

Steve Greenwood from the Interim Management Committee queried the valuation and lease amount agreed to with Optus compared to the previous report and it was requested that this matter be investigated and clarified and an updated report submitted to the next meeting.

PROCEDURAL MOTIONS AND FORMAL MATTERS

The meeting commenced at 8.53 am.

The meeting closed at 9.02 am.

COMMUNITIES COMMITTEE NO. 2019(06)

18 JUNE 2019

**REPORT OF THE COMMUNITIES COMMITTEE
FOR THE COUNCIL**

MEMBER'S ATTENDANCE: Greg Chemello (Interim Administrator)(Chairperson)

INTERIM MANAGEMENT

COMMITTEE ATTENDANCE: Jan Taylor, Simone Webbe, Robert Jones, Stan Gallo and Steve Greenwood

Pursuant to section 13 of Council's Local Law No. 2 (Council Meetings), the Interim Administrator invited the Interim Management Committee being Jan Taylor, Simone Webbe, Robert Jones, Stan Gallo and Steve Greenwood to address the Communities Committee on any matters before it.

The Interim Administrator advised that he is bound to declare Conflict of Interests and potential Conflict of Interests and that the members of the Interim Management Committee are not legally bound, however in accordance with the Interim Management Committee Charter they will also declare Conflict of Interests and potential Conflict of Interests.

1. COMMUNITY DONATIONS REPORT

This is a report providing detail about the year to date allocation of community donations, as at 30 April 2019 (Attachment 1), and providing a summary of these community donations by recipient type (Attachment 2).

RECOMMENDATION

That the report be received and the contents noted.

2. YOUNG PERFORMING ARTIST'S BURSARY

This is a report by the Community Grants Coordinator dated 24 May 2019 concerning a request for a Young Performing Artist Bursary from Chai Jie Low.

RECOMMENDATION

That Council (Interim Administrator of Ipswich City Council) approve the provision of a Young Performing Artist Bursary to Chai Jie Low, in the amount of \$500.00 towards costs associated with participating in the 2019 International Forum for Flute and Piano in Luxembourg, Europe.

PROCEDURAL MOTIONS AND FORMAL MATTERS

The meeting commenced at 9.12 am.

The meeting closed at 9.14 am.

ENVIRONMENT COMMITTEE NO. 2019(06)

18 JUNE 2019

**REPORT OF THE ENVIRONMENT COMMITTEE
FOR THE COUNCIL**

MEMBER'S ATTENDANCE: Greg Chemello (Interim Administrator)(Chairperson)

INTERIM MANAGEMENT

COMMITTEE ATTENDANCE: Jan Taylor, Simone Webbe, Robert Jones, Stan Gallo and Steve Greenwood

Pursuant to section 13 of Council's Local Law No. 2 (Council Meetings), the Interim Administrator invited the Interim Management Committee being Jan Taylor, Simone Webbe, Robert Jones, Stan Gallo and Steve Greenwood to address the Environment Committee on any matters before it.

The Interim Administrator advised that he is bound to declare Conflict of Interests and potential Conflict of Interests and that the members of the Interim Management Committee are not legally bound, however in accordance with the Interim Management Committee Charter they will also declare Conflict of Interests and potential Conflict of Interests.

1. SOUTH EAST QUEENSLAND FIRE AND BIODIVERSITY CONSORTIUM ANNUAL CONTRIBUTION

This is a report concerning the ongoing financial contribution to and partnership with the South East Queensland Fire and Biodiversity Consortium (SEQFBC). This is a retrospective payment for the 2018–2019 financial year.

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

That Council provide a financial contribution of \$7,300.00 (excl. GST), as detailed in the sponsorship letter from South East Queensland Fire and Biodiversity Consortium outlined in Attachment 1 to the report by the Planning Officer (Natural Environment) dated 23 May 2019, to be funded through the 2018–2019 Enviroplan budget.

2. LAND FOR WILDLIFE SEQ UPDATE ON THE REGIONAL COORDINATION AND DELIVERY OF THE PROGRAM

This is a report concerning the regional coordination and delivery of the South East Queensland Land for Wildlife program (LFWSEQ). The draft Terms of Reference document attached (Attachment 1) outlines the arrangements for the Participating Councils to deliver LFWSEQ during the Interim Period.

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolves:

That Council provide in-principle support to Sunshine Coast Council for the Terms of Reference document as detailed in Attachment 1.

3. IPSWICH INTEGRATED CATCHMENT PLAN

This is a report concerning the proposed scope and project plan for the development of the Ipswich Integrated Catchment Plan.

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

That Council read and note the proposed scope and project plan for the Ipswich Integrated Catchment Plan as outlined in the report by the Waterway Health Officer dated 30 May 2019.

The Interim Administrator queried the grant funding for this project provided by the Queensland Reconstruction Authority and suggested that council explore whether it would be eligible for further funding.

4. DISASTER MANAGEMENT ACT 2003 DELEGATION

This is a report concerning the delegation of Council's powers under the *Disaster Management Act 2003* and *Disaster Management Regulation 2014*.

RECOMMENDATION

That pursuant to section 257(1) of the *Local Government Act 2009*, Council delegate to the Chief Executive Officer, Council's powers in its capacity as a local government under the *Disaster Management Act 2003* and *Disaster Management Regulation 2014*.

This delegation is subject to the following conditions:

Whenever this power is exercised, a record of the exercise of the power shall be made in writing at the time of exercising such power, and a copy thereof shall be kept in such format as determined from time to time by the Chief Executive Officer.

5. ANNUAL REVIEW OF THE LOCAL DISASTER MANAGEMENT PLAN

This is a report concerning the legislated annual review of the City of Ipswich Local Disaster Management Plan (LDMP).

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

- A. That the Local Disaster Management Plan for the City of Ipswich, as detailed in Attachment 1 of the report by the Principal Officer (Emergency Management) dated 31 May 2019, be approved, as amended.
- B. That the Local Disaster Coordinator, in consultation with the Interim Administrator and General Manager (Infrastructure and Environment), be authorised to make amendments deemed necessary on the basis of further comment received from members of the Local Disaster Management Group, who form part of the governance arrangements for the adoption of this plan.

The Principal Officer (Emergency Management) outlined that in Part 4 section 4.3 of Attachment 1, in relation to the Membership of the Local Disaster Management Group, the Local Disaster Coordinator had now resigned from Council. The Chief Executive Officer requested that the Local Disaster Management Plan be updated to reflect position titles rather than names and in the case of the Interim Administrator to include wording to reflect Interim Administrator or Mayor.

PROCEDURAL MOTIONS AND FORMAL MATTERS

The meeting commenced at 9.24 am.

The meeting closed at 9.37 am.

GOVERNANCE COMMITTEE NO. 2019(06)

18 JUNE 2019

**REPORT OF THE GOVERNANCE COMMITTEE
FOR THE COUNCIL**

MEMBER'S ATTENDANCE: Greg Chemello (Interim Administrator)(Chairperson)

INTERIM MANAGEMENT

COMMITTEE ATTENDANCE: Jan Taylor, Simone Webbe, Robert Jones, Stan Gallo and Steve Greenwood

Pursuant to section 13 of Council's Local Law No. 2 (Council Meetings), the Interim Administrator invited the Interim Management Committee being Jan Taylor, Simone Webbe, Robert Jones, Stan Gallo and Steve Greenwood to address the Governance Committee on any matters before it.

The Interim Administrator advised that he is bound to declare Conflict of Interests and potential Conflict of Interests and that the members of the Interim Management Committee are not legally bound, however in accordance with the Interim Management Committee Charter they will also declare Conflict of Interests and potential Conflict of Interests.

1. PROPOSED AMENDMENT TO 2019–2020 REGISTER OF FEES AND CHARGES

This is a report concerning the proposed amendments to the 2019–2020 Register of Fees and Charges and the introduction of the Variation of Development Application Fees Procedure.

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

- A. That the procedure titled 'Variation of Development Application Fees Procedure' as detailed in Attachment 1, be adopted with effect from 1 July 2019.
- B. That the 2019–2020 Register of Fees and Charges be amended, as detailed in Attachment 2, and adopted with effect from 1 July 2019.

Simone Webbe from the Interim Management Committee suggested that the procedure should include recording of the reason for an approval or refusal as well as include the process for internal review rights. The Acting General Manager (Planning and Regulatory Services) advised that this would be incorporated into the next version of the procedure.

2. COUNCIL FLOOD DATA FEES & CHARGES AMENDMENT

This is a report concerning a proposed amendment to Council's current flood data

fees and charges when Council's technical catchment flood models are provided to an external organisation.

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

- A. That Council replace the current tiered flood model data fees and charges structure with a single fee of \$1800 + GST for external access to a single flood model.
- B. That Council advertise the new fee under Council's fees and charges list.
- C. That the associated flood data model procedure be amended to reflect the change.

Steve Greenwood from the Interim Management Committee queried the community and other consultation section of the officer's report in relation to the process for stakeholder engagement and why other external stakeholders had not been consulted. He stated that by carrying out a consultation process this could reduce any negative feedback from the community.

3. AMENDMENT TO 2019–2020 FEES AND CHARGES FOR TRAFFIC CONTROL PERMITS

This is a report concerning the proposed amendments to the 2019–2020 fees and charges for section 5.5.1 Permits to carry out Works on Local Government Controlled Roads/Traffic Control and 1.3.3 Traffic Control Permits for Temporary Entertainment Events. Since the approved fees were presented to Council on 9 April there has been business improvements made of the processing and assessment of this permit type, therefore adjustments to fees and charges are necessary.

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

That the proposed fees and charges as listed in Attachment 1 of the report dated 6 June 2019, be amended and adopted with effect from 1 July 2019.

4. DELEGATION TO THE CHIEF EXECUTIVE OFFICER - PLUMBING AND DRAINAGE ACT 2018

This is a report concerning the delegation of powers from the *Plumbing and Drainage Act 2018* to the Chief Executive Officer.

RECOMMENDATION

That the delegation to the Chief Executive Officer as detailed in Attachment 1 to the report by the Project Officer dated 10 May 2019, be adopted.

5. ADOPTION OF THE 2019–2020 OPERATIONAL PLAN

This is a report concerning the adoption of the text content of the proposed 2019–2020 Operational Plan.

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

That the proposed deliverables for the 2019–2020 Operational Plan be adopted.

6. RATE CONCESSION - CHARITABLE, NON PROFIT/SPORTING ORGANISATION

This is a report concerning the annual review and approval of Rates Concessions to eligible Charitable and Non Profit/Sporting Organisations in accordance with the Rates Concession Policy.

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

That having satisfied the criteria in s120 of the *Local Government Regulation 2012*, as well as the Rates Concession Policy, the properties as detailed in Attachment 2, be approved for a 100% concession of the differential general rate for the 2019–2020 financial year.

The Interim Administrator made comment that it could be beneficial to have more than the two alternatives for a rate concession; all or nothing. The Chief Executive Officer suggested another approach may be to consider all properties rateable (except exempt as per the current policy), with council openly and transparently funding a contribution to offset all or part of the rates for some owners. The General Manager (Corporate Services) advised that a report would be submitted to a future meeting outlining options for rates concessions including the reasoning in making decisions on these concessions with a view to amending council's policy.

7. MONTHLY PERFORMANCE REPORT - APRIL 2019

This is a report concerning Council performance for the period ending 30 April 2019, submitted in accordance with section 204 of the *Local Government Regulation 2012*.

RECOMMENDATION

That the report be received and the contents noted.

8. CORPORATE SERVICES PERFORMANCE REPORT

This is a report concerning the performance of the Corporate Services Department for the period of 1 January 2019 to 31 May 2019.

RECOMMENDATION

That the report be received and the contents noted.

The confidential papers associated with Item 9 are confidential as they contain personal information of the board members.

9. APPOINTMENT OF QUEENSLAND URBAN UTILITIES BOARD MEMBERS

This is a report concerning the proposed appointment of Mr Phillip Strachan and Mr (Alan) Mark Gray as Board members of Queensland Urban Utilities for a term of three years (effective 1 July 2019).

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

- A. That Council (Interim Administrator of Ipswich City Council) endorse the appointment of Mr Phillip Strachan as a Board member of Queensland Urban Utilities, effective 1 July 2019, for a term of three years.
 - B. That Council (Interim Administrator of Ipswich City Council) endorse the appointment of Mr (Alan) Mark Gray as a Board member of Queensland Urban Utilities, effective 1 July 2019, for a term of three years.
 - C. That the Chief Executive Officer be authorised to sign an Instrument of Appointment of Board Members and to do any other acts necessary to implement Council's decision in accordance with section 13(3) of the *Local Government Act 2009*.
-

The confidential papers associated with Item 10 are confidential as they contain commercial in-confidence information.

10. QUU STATEMENT OF STRATEGIC INTENT

This is a report concerning Queensland Urban Utilities' (QUU) 2024 Statement of Strategic Intent.

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

That Council (Interim Administrator of Ipswich City Council) approve Queensland Urban Utilities' 2024 Statement of Strategic Intent contained in Confidential Attachment 1 of the report by the Strategic Client Office Manager dated 13 May 2019.

The confidential papers associated with Item 11 are confidential as they contain commercial in-confidence information.

11. **DINMORE LAND ACQUISITION - HUDSON PARK AND TED ATWELL PARK**

This is a report concerning the acquisition of Hudson Park described as Lot 1, 2, 3 and 4 on RP97728 and Lot 2 on RP180926 and Ted Atwell Park described as Lot 2 on RP68477, Lot 50 on RP22512, & Lot 51 on RP22512. Ipswich City Council (Council) is acquiring the land from Queensland Electricity Transmission Corporation Limited A.C.N 078 849 233 trading as Powerlink Queensland (Powerlink) for park and recreation purposes.

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

- A. That Council (Interim Administrator of Ipswich City Council) resolve to enter into a contract of sale for Council to acquire, for open space purposes, the area of vacant land located at Hudson Park described as Lot 1, 2, 3 and 4 on RP97728 and Lot 2 on RP180926 and Ted Atwell Park described as Lot 2 on RP68477, Lot 50 on RP22512, and Lot 51 on RP22512 for the consideration sum of \$100,000.
 - B. That the Chief Executive Officer be authorised to negotiate and execute the contract of sale with the landowner for Council to acquire the land at Hudson Park described as Lot 1, 2, 3 and 4 on RP97728 and Lot 2 on RP180926 and Ted Atwell Park described as Lot 2 on RP68477, Lot 50 on RP22512, and Lot 51 on RP22512 and to do any other acts necessary to implement Council's decision to acquire this land in accordance with section 13(3) of the *Local Government Act 2009*.
-

PROCEDURAL MOTIONS AND FORMAL MATTERS

The meeting commenced at 9.47 am.

The meeting closed at 10.15 am.

Doc ID No: A5611968

ITEM: L.1

SUBJECT: REPORT - AUDIT AND RISK MANAGEMENT COMMITTEE NO. 2019(02) OF 19 JUNE 2019

AUTHOR: ADMINISTRATION SUPPORT MANAGER

DATE: 21 JUNE 2019

EXECUTIVE SUMMARY

This is a report concerning the report of the Audit and Risk Management Committee No. 2019(02) held on 19 June 2019 for adoption by Council.

RECOMMENDATION/S

That the report be received and the recommendations contained in the report of the Audit and Risk Management Committee No. 2019(02) of 19 June 2019, be adopted.

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ATTACHMENTS AND CONFIDENTIAL BACKGROUND PAPERS

1.	Report of Audit and Risk Management Committee No. 2019(02) of 19 June 2019 Download
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Vicki Lukritz

ADMINISTRATION SUPPORT MANAGER

I concur with the recommendations contained in this report.

Andrew Knight

GENERAL MANAGER - CORPORATE SERVICES

“Together, we proudly enhance the quality of life for our community”

19 JUNE 2019

AUDIT AND RISK MANAGEMENT COMMITTEE NO. 2019(02)]

AUDIT AND RISK MANAGEMENT COMMITTEE NO. 2019(02)

19 JUNE 2019

REPORT

<u>MEMBERS' ATTENDANCE:</u>	Graeme Stratford (Chairperson and External Member); Greg Chemello (Interim Administrator), Robert Jones (Interim Management Committee) and Dr Annette Quayle (External Member)
<u>MEMBER'S APOLOGIES:</u>	Stan Gallo (Interim Management Committee)
<u>OTHER ATTENDANCE:</u>	David Farmer (Chief Executive Officer), Andrew Knight (General Manager Corporate Services), Freddy Beck (Chief Audit Executive), Jeff Keech (Finance Manager), Lisa Fraser (Queensland Audit Office), Sumi Kusumo (Queensland Audit Office), Cathy Murray (Commercial Finance Manager), Tony Welsh (Interim ICT Manager), Brett Davey (Acting General Manager Planning and Regulatory Services), Miranda Reis (Program Manager Business Improvement), Angela Harms (Corporate Governance Manager)
<u>OTHER APOLOGIES:</u>	Patrick Flemming (Queensland Audit Office)

PRESENTATION – ICT STRATEGY

The Interim ICT Manager (Tony Welsh) provided a presentation to the committee in relation to the current state of assessment in current ICT systems, arrangements and practices in Ipswich City Council.

PRESENTATION – IMPROVED PROCUREMENT CONTROLS AND PROCUREMENT PROJECT PROGRESS

The General Manager Corporate Services (Andrew Knight) provided a verbal update in relation to procurement activities at Ipswich City Council.

PRESENTATION – BUSINESS TRANSFORMATION PROJECTS

The Program Manager (Business Improvement) provided an overview of the progress of the Business Transformation Projects.

Item L.1 / Attachment 1.

19 JUNE 2019

AUDIT AND RISK MANAGEMENT COMMITTEE NO. 2019(02)]

1. REPORT - AUDIT AND RISK MANAGEMENT COMMITTEE NO. 2019(01) OF 13 FEBRUARY 2019

This is a report concerning the previous report of the Audit and Risk Management Committee No. 2019(01) of 13 February 2019 for confirmation together with an extract of the Governance Committee and the Council Ordinary Meeting where the report was adopted.

RECOMMENDATION

That the report be received and the contents noted.

2. 2018-2019 ASSET REVALUATION

This is a report concerning the 2018-2019 Asset Revaluation and its effect on Ipswich City Council's annual financial statements.

Council's current revaluation procedure FCS-5 provides that Council will revalue all its non-current assets on a five year rolling basis provided that these assets do not experience significant and volatile change in fair value.

The current revaluation schedule is as follows:

Year	<u>Formal Valuation</u>	<u>Desktop Valuation</u>	<u>Final Report Due Date</u>
2015	(a) Land	(b),(c),(d),(e)	25-May-15
2016	(b) Roads, bridges and footpaths	(a),(c),(d),(e)	30-Apr-16
2017	(c) Building and Other structures	(a),(b),(d),(e)	30-Apr-17
2018	(d) Flooding and drainage	(a),(b),(c),(e)	30-Apr-18
2019	(e) Artworks	(a),(b),(c),(d)	30-Apr-19

Shaded area only included for completeness.

RECOMMENDATION

That the Audit and Risk Management Committee endorse the following recommendations:

- A. That the report by the Principal Financial Accountant dated 30 April 2019, including attachments 1, 2, 3 and 4 be received and noted.

19 JUNE 2019

AUDIT AND RISK MANAGEMENT COMMITTEE NO. 2019(02)]

- B. That the artworks asset class being a formal valuation and the roads, bridges and footpaths asset class indexation be revalued as outlined in the report by the Principal Financial Accountant dated 30 April 2019 and in accordance with Attachments 1 and 3.
- C. That all other asset classes of land, buildings and other structures, and flooding and drainage not be revalued as the cumulative valuation percentage increases/decreases are below 5%, as outlined in the report by the Principal Financial Accountant dated 30 April 2019.

3. IMPACT OF NEW ACCOUNTING STANDARDS

This is a report concerning a request from the Queensland Audit Office (QAO) requiring Ipswich City Council (ICC) and its controlled entities to provide a position paper regarding the impact of recently issued or amended accounting standards. Council is required to provide the position paper by the 31 May 2019.

RECOMMENDATION

That the report of the Principal Financial Accountant regarding the impact of the recently released or amended Accounting Standards on Ipswich City Council dated 23 May 2019 be received and the contents noted.

Rob Jones from the Interim Management Committee queried whether council had a model policy in relation to development of manually prepared accounts. It was requested that the Finance Manager investigate a model policy to determine how significant manual models are controlled and provide an update to a future meeting.

4. ACCOUNTING FOR REINTEGRATION OF IPSWICH CITY PROPERTIES PTY LTD

This is a report concerning a requirement of the Queensland Audit Office (QAO) for Ipswich City Council (ICC) to provide a position paper regarding the impact of the reintegration of Ipswich City Properties Pty Ltd (ICP). Council is required to provide the position paper by the 31 May 2019.

RECOMMENDATION

That the report by the Principal Financial Accountant regarding the impact of the reintegration of Ipswich City Properties Pty Ltd with Ipswich City Council dated 30 May 2019 be received and the contents noted.

5. UPDATE ON QAO RECOMMENDATIONS (PLANNING AND REGULATORY SERVICES DEPARTMENT)

This is a report concerning the Planning and Regulatory Services Department's progress in complying with the Queensland Audit Office (QAO) recommendations

19 JUNE 2019

AUDIT AND RISK MANAGEMENT COMMITTEE NO. 2019(02)]

outlined in 'QAO 2018 Closing Report' (adopted by Council on 4 December 2018). Specifically, Appendix A - Internal Control Issues (items 1 to 3) relating to developer infrastructure contributions and fee variations.

RECOMMENDATION

That the report be received and the contents noted.

6. WASTE TASK FORCE UPDATE

This is a report concerning the Department of Environment and Science ('DES') representatives meeting with Council on 8 April 2019 to provide an update on operations, findings, and outputs of the Odour Abatement Taskforce ('OAT').

RECOMMENDATION

That the report be received and the contents noted.

7. PROGRESS OF THE 2018-2019 ANNUAL INTERNAL AUDIT PLAN

This is a report concerning the status of the 2018-2019 Annual Internal Audit Plan as outlined within the report.

RECOMMENDATION

That the report be received and the contents noted.

Rob Jones from the Interim Management Committee queried whether internal audit would be involved in any of the business transformation projects in relation to risk processes surrounding change. The answer from the Chief Audit Executive was that a number of these project topics were included in the audit plan and that Internal Audit took part in a number of these projects.

The confidential papers associated with Item 8 are confidential as they relate to internal audits either being undertaken or that have been completed.

8. INTERNAL AUDIT BRANCH ACTIVITIES REPORT FOR THE PERIOD 4 FEBRUARY 2019 TO 10 JUNE 2019

This is a report concerning the activities of Internal Audit undertaken since 4 February 2019 and the current status of these activities.

RECOMMENDATION

That the report be received, the contents noted and the recommendations in Attachments 2 and 3, be considered finalised and archived.

Item L.1 / Attachment 1.

19 JUNE 2019

AUDIT AND RISK MANAGEMENT COMMITTEE NO. 2019(02)]

The confidential papers associated with Item 9 are confidential as they relate to internal audits being considered.

9. ANNUAL INTERNAL AUDIT PLAN FOR 2019-2020 THAT INCLUDES THE STRATEGIC INTERNAL AUDIT PLAN FOR 2020-2022

This is a report concerning the proposed Annual Audit Plan for 2019-2020 that includes the Strategic Internal Audit Plan for 2020-2022.

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

- A. That the draft Internal Audit Annual Plan for 2019-2020 that includes the draft Strategic Internal Audit Plan for 2020-2022 (Attachment 1) as prepared by the Chief Audit Executive be reviewed and considered by the Audit and Risk Management Committee.
- B. That, following receipt of the views of the Audit Committee, the Plans subject to amendments as considered necessary, be formally approved by the Chief Executive Officer as required under the Internal Audit Charter.

The confidential papers associated with Item 10 are confidential as they relate to the result of internal audit matters and proposed recommendations.

10. SUMMARY OF RECENT INTERNAL AUDIT REPORTS ISSUED

This is a report concerning recently completed internal audits and the subsequent reports released since the previous report dated 4 February 2018.

RECOMMENDATION

That the report be received and the contents noted.

The confidential papers associated with Item 11 are confidential as they relate to internal audit matters and proposed recommendations.

11. OVERDUE RECOMMENDATIONS AS AT 10 JUNE 2019.

This is a report concerning the status of each Department's progress in actioning the internal and external audit recommendations due or overdue for implementation.

RECOMMENDATION

That the report be received and considered.

19 JUNE 2019

AUDIT AND RISK MANAGEMENT COMMITTEE NO. 2019(02)]

The confidential papers associated with Item 12 are confidential as they relate to the status of claims currently under investigation by Ipswich City Council.

12. RISK AND PLANNING SECTION'S PERFORMANCE IN THE MANAGEMENT OF CORPORATE RISK AND INSURANCE

This is a report concerning the performance of the Risk and Planning Section (the Section) in relation to the management of corporate risk and insurance for the period 1 January 2019 to 31 March 2019 (the Quarter).

RECOMMENDATION

That the report be received and the contents noted.

The confidential papers associated with Item 13 are confidential as they relate to the status of complaints currently under investigation by Ipswich City Council.

13. INTEGRITY AND GOVERNANCE SECTION'S PERFORMANCE IN RELATION TO LEGISLATIVE COMPLIANCE

This is a report concerning the performance of the Integrity and Governance Section (the Section) in relation to managing Council's legislative compliance in the management of complaints, insurance, risk, Right to Information and Information Privacy functions for the period 1 January 2019 to 31 March 2019 (the Quarter).

RECOMMENDATION

That the report be received and the contents noted.

The confidential papers associated with Item 14 are confidential as they relate to information on the QAO interim report which is in draft form at this time.

14. QAO BRIEFING PAPER AND DRAFT INTERIM MANAGEMENT REPORT

This is a report concerning a briefing paper and draft interim management report submitted by Queensland Audit Office.

RECOMMENDATION

That the reports be received and the contents noted.

Rob Jones from the Interim Management Committee stated that it would be useful to include the root cause of any problems identified to ensure that the issue is not repeated in the future.

Item L.1 / Attachment 1.

19 JUNE 2019

AUDIT AND RISK MANAGEMENT COMMITTEE NO. 2019(02)]

15. NEXT MEETING

The next meeting is scheduled for Wednesday, 28 August 2019.

PROCEDURAL MOTIONS AND FORMAL MATTERS

The meeting commenced at 1.07 pm.

The meeting closed at 4.02 pm.

Doc ID No: A5611165

ITEM: L.2

SUBJECT: 2018-2019 ASSET REVALUATION

AUTHOR: PRINCIPAL FINANCIAL ACCOUNTANT

DATE: 20 JUNE 2019

EXECUTIVE SUMMARY

This is a report concerning the 2018-2019 Asset Revaluation and its effect on Ipswich City Council's annual financial statements.

Council's current revaluation procedure FCS-5 provides that Council will revalue all its non-current assets on a five year rolling basis provided that these assets do not experience significant and volatile change in fair value.

The current revaluation schedule is as follows:

Year	Formal Valuation	Desktop Valuation	Final Report Due Date
2015	(a) Land	(b),(c),(d),(e)	25-May-15
2016	(b) Roads, bridges and footpaths	(a),(c),(d),(e)	30-Apr-16
2017	(c) Building and Other structures	(a),(b),(d),(e)	30-Apr-17
2018	(d) Flooding and drainage	(a),(b),(c),(e)	30-Apr-18
2019	(e) Artworks	(a),(b),(c),(d)	30-Apr-19

Shaded area only included for completeness.

This report was submitted to the Audit and Risk Management Committee on 19 June 2019 for information. The Audit and Risk Management Committee reviewed the report and endorsed the recommendations below.

RECOMMENDATION/S

That the Interim Administrator of Ipswich City Council resolve:

- A. **That the report by the Principal Financial Accountant dated 30 April 2019, including attachments 1, 2, 3 and 4 be received and noted.**
- B. **That the artworks asset class being a formal valuation and the roads, bridges and footpaths asset class indexation be revalued as outlined in the report by the Principal Financial Accountant dated 30 April 2019 and in accordance with Attachments 1 and 3.**

- C. That all other asset classes of land, buildings and other structures, and flooding and drainage not be revalued as the cumulative valuation percentage increases/decreases are below 5%, as outlined in the report by the Principal Financial Accountant dated 30 April 2019.

RELATED PARTIES

There are no related parties

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PURPOSE OF REPORT/BACKGROUND

The 2018-2019 revaluation process consists of a full revaluation for artworks assets and an indexed valuation for roads, bridges and footpaths (RBF), land, buildings and other structures assets, and flooding and drainage assets.

Valuation for artworks was carried out by Ross Searle and Associates. The indexation for land, building and other structures and infrastructure assets was provided by Cardno.

Revaluation Materiality

Asset Revaluation Procedure: ‘Council will need to consider the impact of revaluation only if the cumulative change in the index is greater than 5% (either positive or negative) since the last formal valuation of an asset class.’

AASB1031 Materiality (paragraph 15):

- (a) an amount which is equal to or greater than 10 per cent of the appropriate base amount may be presumed to be material unless there is evidence or convincing argument to the contrary; and
- (b) an amount which is equal to or less than 5 per cent of the appropriate base amount may be presumed not to be material unless there is evidence, or convincing argument, to the contrary.

VALUATION

Artworks

Summary of Artworks valuation.

Asset class	Net	Net	Movement	% Mvt
	Replacement Cost 2018-2019	Replacement Cost 2013-2014		
Artworks	\$4,732,050	\$4,082,094	\$649,956	15.92%
	\$4,732,050	\$4,082,094	\$649,956	15.92%

Valuation for Artwork assets is based on a formal valuation and the valuer made a full inspection of artwork assets. A total of 639 items were revalued. The last formal valuation for this asset class was 2013-2014.

For marketable cultural/heritage assets, valuation was determined using observable market prices for similar assets. While for some cultural/heritage assets that have an active market and observable market prices valuation was determined using comparable inputs of a similar class of asset, but for other assets that have a thin market which have unobservable market prices rely on a combination of observable and unobservable inputs. A copy of artworks assets indexation report is attached in **Attachment 1**.

INDEXATION

Summary of land, building and other structures, and infrastructure assets indexation results.

Indexation movement net of new additions and disposals						
Asset Class	Asset Category	Net Replacement Cost 2018-2019	Net Replacement Cost 2016-2017	Movement	% Mvt	
Land	Land	295,078,729	295,078,729	0	0.00%	
	Additional land valuation - Donated land 2018-2019	7,514,500	0	7,514,500	0.00%	
		302,593,229	295,078,729	7,514,500	0.00%	
Buildings	Buildings and other structures	211,845,888	205,782,163	6,063,724	2.95%	
	Bus Stops	2,249,194	2,143,026	106,169	4.95%	
		214,095,082	207,925,189	6,169,893	2.97%	
Flooding & drainage	Drainage structures	131,610,750	127,287,841	4,322,909	3.40%	
	Open drain inverts	14,640,544	14,650,131	(9,588)	(0.07%)	
	Open drains	16,685,095	16,685,095	0	0.00%	
	Drainage mains	656,009,121	656,009,121	0	0.00%	
		818,945,509	814,632,188	4,313,321	0.53%	
Roads and bridges	Bridges	92,606,401	88,434,935	4,171,466	4.72%	
	Footpaths	140,146,645	133,417,885	6,728,760	5.04%	
	Kerbs	101,909,091	89,767,288	12,141,803	13.53%	
	Medians	14,293,163	13,684,609	608,553	4.45%	
	Roads	651,714,930	622,554,203	29,160,727	4.68%	
	Traffic signals	22,125,000	22,125,000	0	0.00%	
		1,022,795,230	969,983,921	52,811,309	5.44%	
Total		2,358,429,051	2,287,620,027	70,809,024	3.10%	

The above table reports the net replacement cost for 2018-2019 as per Cardno's indexation files which determines the movement in asset value. Please note that Table 4.3 in Attachment 3: 2018-2019 Infrastructure Assets Valuation Report – Cardno reports the gross replacement cost for 2018-2019.

Land

A desktop valuation (indexation) for land was conducted for the year end, 30 June 2019. Valuation for existing land assets remained unchanged in 2019.

Cardno also formally valued 41 land assets not previously recorded in the fixed asset register. These are donated parcels of land identified through a land reconciliation exercise performed in January 2019. It was agreed that the land be recorded in the fixed asset register at the fair value provided by Cardno in this year's valuation. A copy of land indexation report is attached in **Attachment 2**.

INFRASTRUCTURE ASSETS (Buildings and Other Structures, Flooding and Drainage, Roads Bridges and Footpaths)

This year's indexation is similar to past infrastructure valuations, which is based on Council's Asset Management Data (physical asset register) to enable the valuer to use quantitative information to calculate asset values. The fixed asset register therefore only records financial information.

Cardno attributes the increase in index movement of 2.97% for buildings and other structures assets and 0.53% for flooding and drainage assets to an increase in unit rates for construction materials.

Also, Cardno attributes the increase in index movement of 5.44% for roads, bridges and footpaths to a change in unit rates for construction materials. In particular, there is an increase in unit rates for construction materials relating to concrete and road formation (sealed and unsealed). However, for bridges the increase of 4.72% is due to a change in materials for 10 bridges. Council assessed the 5.44% increase for roads, bridges and footpaths as material and will apply the valuation increment to the roads, bridges and footpaths asset class in fixed asset register. A copy of infrastructure assets indexation report is attached in **Attachment 3**.

Further to the review carried out by Business Accounting, Council's Asset Management officers have undertaken a review of the revaluation process as well as the report provided by Cardno. A copy of the report from ICC's Asset Management Team is attached in **Attachment 4**.

There were no major issues identified across all asset classes in this year's valuation exercise.

FINANCIAL/RESOURCE IMPLICATIONS

No relevance to this report.

RISK MANAGEMENT IMPLICATIONS

The risk in not approving the recommendation would result in Council not be complying with Australian Accounting Standards.

AASB 116 Property, Plant and Equipment require assets to be revalued to ensure that the carrying amount of the assets do not differ materially from their fair value at the end of each reporting period.

AASB13 Fair Value defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

LEGAL/POLICY BASIS

This report and its recommendations are consistent with the following legislative provisions:

Local Government Act 2009

Local Government Regulation 2012

Australian Accounting Standards

COMMUNITY AND OTHER CONSULTATION

No relevance to this report.

CONCLUSION

In accordance with Council's asset valuation policy FCS-5 and Australian Accounting Standards, Council is required to recognise assets at fair value. Both the artworks valuation of 15.92% and the indexation for roads, bridges and footpaths of 5.44% are required to be applied to the respective asset classes in fixed asset register so fair value is recognised.

ATTACHMENTS AND CONFIDENTIAL BACKGROUND PAPERS

- | | |
|----|---|
| 1. | ICC - Artworks Valuation Report 2018-19 |
| 2. | ICC - Land Indices 2018-19 |
| 3. | ICC - Infrastructure Assets Valuation Report 2018-19 |
| 4. | WPR Infrastructure Asset Valuation Report 2018-19 |

Barbara Watson

PRINCIPAL FINANCIAL ACCOUNTANT

I concur with the recommendations contained in this report.

Jeffrey Keech

FINANCE MANAGER

I concur with the recommendations contained in this report.

Andrew Knight

GENERAL MANAGER - CORPORATE SERVICES

"Together, we proudly enhance the quality of life for our community"

Ross Searle and Associates

6/189 Dornoch Terrace
HIGHGATE HILL QLD 4101 AUSTRALIA

E r.searle@outlook.com
P +61 7 3846 4320
ABN: 60 140 926 416

16 April 2019

Barbara Watson | Principal Financial Accountant
Finance and Corporate Services Department
IPSWICH CITY COUNCIL
E barbara.watson@ipswich.qld.gov.au

Dear Barbara

Re: Valuation of works of art, Ipswich City Council Art Collection 2019

I have pleasure in submitting a written report on the valuation of the Ipswich City Council Art Collection. This valuation was completed by Ross Searle, Principal of Ross Searle and Associates under instruction from Ipswich City Council. I have no financial interest (past, present or prospective) in the assets covered in this document and this valuation is free of any bias. The report is the property of Ipswich City Council.

I report a Fair value of \$4,732,050 ex GST. In my opinion the reported values would not be significantly different at the end of the financial year, 30 June 2019.

Methodology

The valuation was carried out to comply with the revised standards of the Australian Accounting Standards Board (AASB) in relation to AASB 13 – Fair Value Measurement. I am familiar with these standards and have applied this methodology since the updated standards were adopted effective from financial years beginning on or after August 2015.

Definitions

For noting the current definition for Fair Value Measurement is;

“the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date” (AASB 13, para 9)

Heritage and cultural assets

Application of AASB 13 to particular types of physical non-current assets including heritage and cultural assets (hereafter referred to as cultural assets) requires a valuer to consider the following;

1. highest and best use and the asset's characteristics
2. the valuation technique and
3. the fair value hierarchy.

Method of valuation

1. In establishing value, this valuer has made a full inspection of all assets (excluding assets that are not available for inspection i.e. on loan for exhibition or other purposes and located elsewhere in Australia). The valuer relied in part on the accuracy of any information including any documentation provided by Ipswich City Council regarding the assets to be valued.

2. Highest and best use is qualified by any restrictions on the use and disposal of cultural assets, as well as the risk that any alternative use is not mandated as part of the controlling entity's responsibilities, i.e. held in trust for the community. Cultural assets are assets held by entities because of their unique cultural, historical, cultural attributes. They assist the relevant entities in meeting their objectives in regard to exhibition, education, research and preservation, all of which are directed at providing a cultural service to the community.
3. A characteristic of many cultural assets is that they have few or no alternative uses because there are natural, legal and financial restrictions on their use and disposal. Therefore, for many cultural assets, the highest and best use is the current existing use.
4. There may be observable market prices for marketable cultural assets. Such assets are likely to be measured using the market approach including those held by Ipswich City Council.
5. The cultural assets that come under this valuation have been assessed at level 2 and 3 of the fair value hierarchy.

AASB116 Property, Plant and Equipment

As per the Australian Implementation Guidance under AASB116 Property, Plant and Equipment, there are four points of guidance relating to but not limited to not-for-profit public sector entities that hold heritage and cultural assets. This guidance accompanies, but is not part of, AASB 116. Essentially the Guidance relates to recognition and only to those cultural assets that can be reliably measured. These items are formally recognized.

It is assumed by this valuer that all artwork assets controlled by Ipswich City Council are formally recognized and accessioned (the process which formally acknowledges an artwork as part of a collection).

Value changes outside a normative range – sample selection

<u>FINANCE Tag Number</u>	<u>Asset Number</u>	<u>Description</u>	<u>Asset Fair Value as per FAR</u>	<u>Asset Original Cost as per FAR</u>	<u>Valuation</u>
1998.17	115631	The Plough, Gordon Bennett	\$43,000	\$12,000	\$55,000
1999.123	117157	Constellation, Gordon Bennett	\$17,500	\$8,000	\$25,000
Valuer report: Valuation based on current market conditions and tested in secondary art market through quoted sales from Milani Gallery, Brisbane. The indigenous artist Gordon Bennett passed away in 2014.					
2008.028	333033	Owl Creek, Lawrence Daws	\$26,000	\$24,000	\$30,000
Valuer report: Valuation based on current market conditions and tested in primary art market through Philip Bacon Galleries, Brisbane.					
2008.051	333040	The Student, Robert Dickerson	\$42,000	\$46,500	\$48,000
Valuer report: Valuation based on current market conditions and tested in secondary art market through quoted sales from Philip Bacon Galleries, Brisbane. Robert Dickerson passed away in 2015.					

Value changes outside a normative range – sample selection (cont.)

<u>FINANCE Tag Number</u>	<u>Asset Number</u>	<u>Description</u>	<u>Asset Fair Value as per FAR</u>	<u>Asset Original Cost as per FAR</u>	<u>Valuation</u>
2012.003	339637	Ebenezer, Dale Frank	\$19,000	\$24,545	\$25,000
Valuer report: Valuation based on current market conditions and tested in secondary art market using auction records.					

2009.057	334328	Afternoon Shadows Kenneth Macqueen	\$8,000	\$7,227	\$15,000
2010.023	338658	Seascape With rolling Waves - Kenneth Macqueen	\$4,000	\$3,450	\$16,000
2010.048	339306	Turbulent sea, Queensland Kenneth Macqueen	\$8,000	\$11,750	\$15,000
2015.048	383893	Cabbage Gums Along the Ridge Kenneth Macqueen	\$3,172	\$3,172	\$15,000
Valuer report: Valuation based on current market conditions and tested in secondary art market through quoted sales from Philip Bacon Galleries, Brisbane.					

2007.035	333024	Susan, Margaret Olley	\$57,000	\$64,000	\$65,000
Valuation based on current market conditions and tested in secondary art market through quoted sales from Philip Bacon Galleries, Brisbane.					

1999.133	117246	Farmyard, William Robinson	\$20,000	\$6,000	\$24,000
Valuer report: Valuation based on current market conditions and tested in secondary art market through quoted sales from Philip Bacon Galleries, Brisbane.					

2005.007	127029	Hammer Head Shark Headdress Ken Thaiday	\$6,500	\$6,000	\$14,000
Valuer report: Valuation based on current market conditions and tested in primary art market through quoted sales from Cairns Indigenous Art Fair					

CERTIFICATE OF VALUE

Location:	Ipswich City Council
Asset description:	Selected art collection assets
Date of valuation:	30 June 2019
Ipswich City Council Art Collection valuation:	<u>Fair Value</u>
Grand total:	\$4,732,050 ex GST

Statement

This valuer has complied with the relevant accounting standards;

AASB116 Property, Plant and Equipment
AASB13 Fair Value Measurement; and

ICC's Asset Accounting Policy and Procedures

The value is reported ex GST. All data supplied to the valuer, the report and report data remains the property of Ipswich City Council.

Thank you for the opportunity to provide services to Ipswich City Council.

Yours sincerely



ROSS SEARLE
BA Uni of Qld MLitt JCU

Our Ref 360499/005: RA
Contact Rula Atweh



20 March 2019

Principal Financial Accountant
Finance and Corporate Services Department
Ipswich City Council
PO Box 191
Ipswich QLD 4305

Attention: Ms Barbara Watson

Dear Madam,

VALUATION INDICES FOR LAND ASSETS 2018-19

An assessment of cost movement was undertaken following your request for advice on an appropriate index to apply to Ipswich City Council's land assets opening balances as at July 2018 to bring them up to June 2019.

The assessment was undertaken by Cardno's Certified Practising Valuer, Neil Teves. The methodology adopted by Neil and his recommendations are found in the attached report.

Yours faithfully

Rula Atweh
Senior Consultant – Asset Strategies
Principal – Asset Valuations
for **Cardno**

Cardno (Qld) Pty Ltd
ABN 57 051 074 992

Level 11
515 St Paul's Terrace
Fortitude Valley QLD 4006
Australia

Locked Bag 4006
Fortitude Valley QLD 4006
Australia

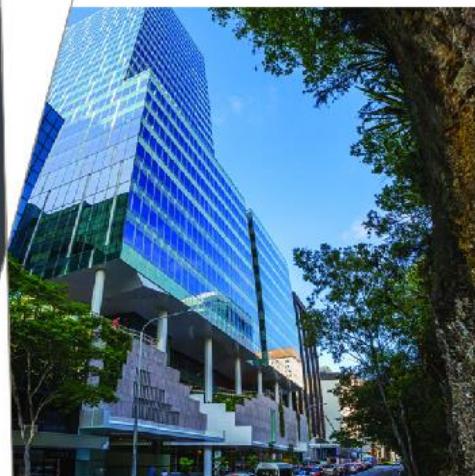
Phone: 61 7 3369 9822
Fax: 61 7 3369 9722

www.cardno.com.au

Item L.2 / Attachment 2.

Indexation – Land Assets 2018-19

IAA File Ref: TZ5154



Prepared for
Ipswich City Council

21 March 2019



Indexation – Land Assets 2018-19

Contact Information

Cardno (QLD) Pty Ltd

ABN 57 051 074 992

Level 11 Green Square North Tower

515 St Paul's Terrace2

Fortitude Valley QLD 4006

Australia

www.cardno.com

Phone 07 3369 9822

Fax 07 3369 9722

Author(s): Neil Teves

Document Information

Prepared for

Ipswich City Council

Project Name

Indexation – Land Assets
2018 - 19

Job Reference

IAA File Ref: TZ5154

Date

21st March 2019

Effective Date

21/03/2019

Approved By: Rula Atweh

Date Approved

21/03/2019

Document History

Document Control: Indexation – Land Assets - 2019

Version	Date	Author	
		Name	Signature
AA008	30 June 2019	Neil V Teves	

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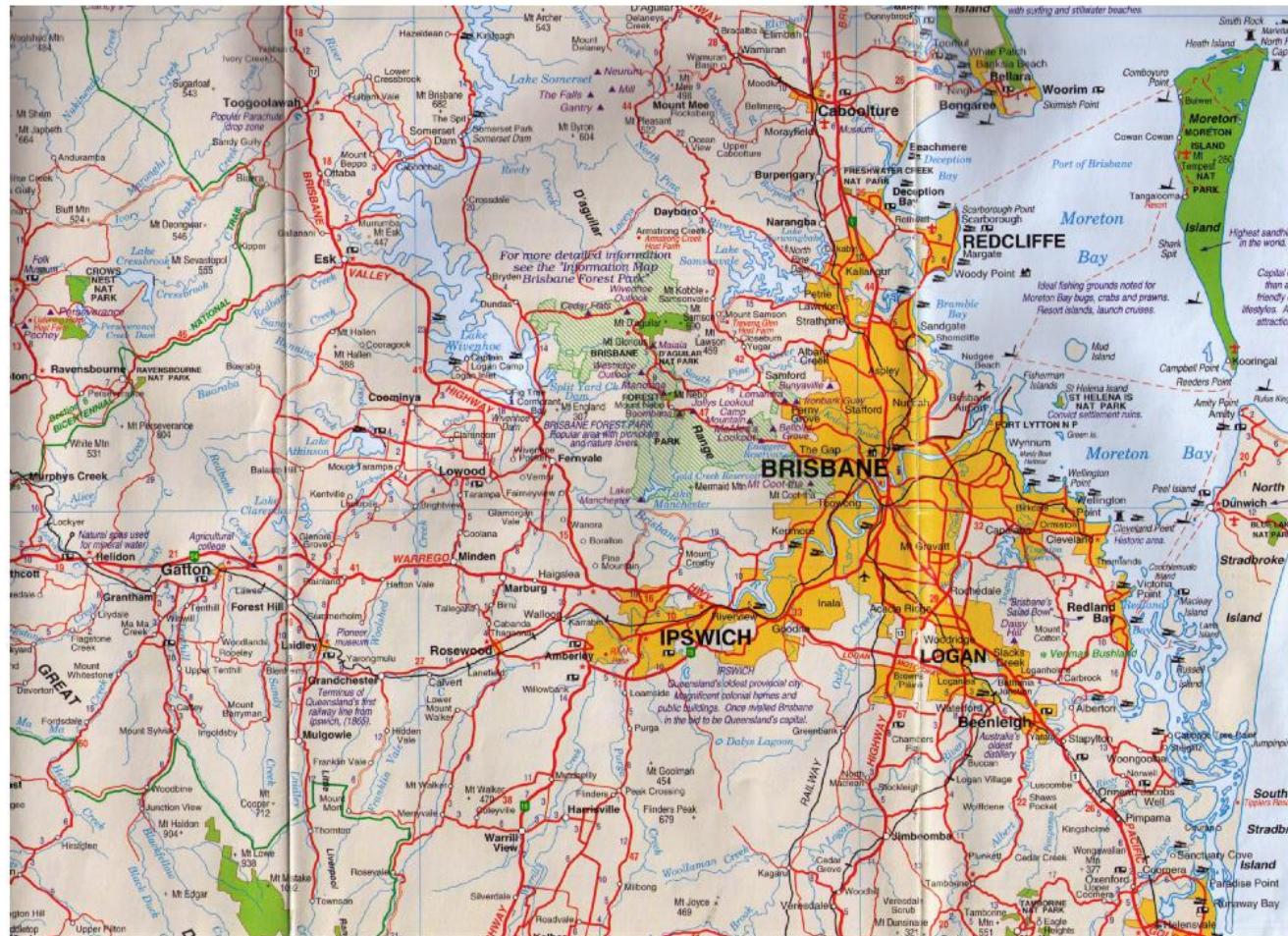
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PROPERTY REPORT

Prepared For	IPSWICH CITY COUNCIL PO BOX 191 IPSWICH QLD 4305
Re:	Instructions received to review the value of the properties described herein by way of Indexation of Land Assets for Asset Financial Reporting Purposes.
Property Address	Indexation – Land Assets - 2019 Ipswich City Council, Queensland
Effective Date of Valuation	30 June 2019
Valuation Instructions	Instructions received to prepare a Report for Asset Reporting Purposes, on behalf of the Ipswich City Council to Review the 'Fair Value' for Land Assets for Asset Financial Reporting Purposes for the reporting Year Ending 30 June 2019.
Valuation of Findings	Refer to Page 5 of this report for any adjustments considered applicable to asset valuations for the Financial Reporting Year ending 30 June 2019.
Signed	 Neil V Teves AAPI Certified Practising Valuer Qld Registration No. 382

ORIENTATION MAP





1 SUMMARY OF RESULTS OF RESEARCH

Instructions have been received to prepare a Report on behalf of the Ipswich City Council to Review the 'Fair Value' of Land Assets for Asset Financial Reporting Purposes for the Financial Year Ending 30 June 2019. This report is prepared based on data available up until time of preparation of this report plus any Forecasts and Projections available up until 30 June 2019 and therefore recommended Indexation Factors are set against figures currently available but also extended by reference to some projected figures up until 30 June 2019. This means that the Indexation Rates shown as at 30 June 2019 are preliminary indexation figures only and may be subject to change and/or confirmation after consideration of any subsequent additional data as may become available, however the probability of any major future variance occurring is considered a remote possibility.

In response to a Review of the valuations as entered in the Financial Asset Register as at 30 June 2018 for the Land Value Assets and to establish if any changes to the Fair Values are required by way of Indexation to the level of Values based on market indexation evidence as at 30 June 2019, it is concluded that after analysing the Property Sales Trends shown at Annexure "A" and, in particular Part 1 A there-of and also supported by Part 1 B there-of, it is considered that the level of land values have increased by a factor of 2.6% as at 30 June 2019 relative to the values entered into the FAR effective as at 30 June 2018, however this is not considered to be a large enough increase to trigger the necessity to change the figures to be entered in the FAR as at 30 June 2019.

For the values, effective as at 30 June 2019 for the Land Assets, and based on the researched data, it is recommended that the level of land values to be entered into the 2019 Financial Asset Register should remain at the same level as at 30 June 2018.

Any indexation recommended should be the same across all items within this asset class.

In this report ICC means "Ipswich City Council".



2 TITLE PARTICULARS

2.1 ASSUMPTIONS

This report may have relied to some extent on documentation provided by the Client and/or their consultants. The valuation figures assessed are reliant on any such data representing a true and correct position as to any aspect associated with the assets.

2.2 GENERAL QUALIFICATIONS & LIMITATIONS

This report is prepared for the private and confidential use of our client and should not be reproduced in whole or part, or relied upon by any other party for any use without the express written authority of Cardno. We confirm that the Valuer is a properly qualified, registered, and reputable Valuer who has more than five years' continuous experience in valuation and has experience in valuing property of the same nature as the property being valued. This valuation represents the Valuer's opinion of value at the date of valuation. No liability is accepted for any loss or damage (including consequential or economic loss) suffered as a consequence of fluctuations in the property market subsequent to the date of valuation.

No liability is accepted for any loss or damage (including consequential or economic loss) suffered as a consequence of fluctuations in the property market subsequent to the date of valuation.

This document may contain information, which is directly derived from external sources without verification by us.

We have made significant effort to ensure that information and data supplied is correct and where we disagree with such, we have made adjustments within our report to account for such factors.

We confirm that we have not been instructed to verify all such information. Further, the information is not adopted by Cardno as our own, even where it is used in our calculations.

Where the content of this document has been derived, in whole or in part from external sources, Cardno does not warrant or represent that such information is accurate or correct.

2.3 PROPERTY SEARCHES

As no comprehensive valuations have been previously completed or required for this valuation project for Land Assets are required to be reviewed in this report, we have not obtained any current title searches or any other searches with the following authorities

- *Environmental Protection Agency;*
- *Environmental Management Register (EAR) and Contaminated Land Register (CLR)*
- *Electricity Authority;*
- *Local Authority (Town Planning & Flood Searches);*
- *Queensland Transport / Main Roads (Traffic Issues / Road Widening);*
- *Native Title;*
- *Cultural Heritage Register.*



3 PROPERTY DESCRIPTIONS

Real Property Office Description

As no Comprehensive Land Asset Valuations are required to be reviewed in this report no Real Property Office Descriptions are required to be included

4 LOCATION

The subject assets are located predominantly in the Ipswich City Council local authority area in south-east Queensland. For details for location refer to Orientation Map forming part of this report

5 BUILDING ACTIVITY

The information in this section of the report is shown to reflect on the demand created for both residential and other construction required to service the needs of both the local population.

In the 12 months ending 31 January 2018, there were 2,959 new residential buildings approved in Ipswich City Council LGA. These approvals were valued at \$866.7 million.

In the 12 months ending 31 January 2018, there were 25,468 new residential buildings approved in Queensland. These approvals were valued at \$14,319.2 million.

There has been increased residential building construction in this LGA over recent years.

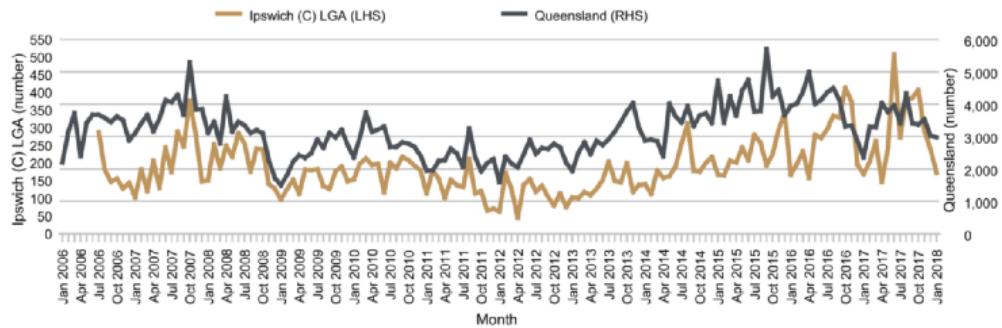
Residential & Non-Residential Building Approvals Ipswich (C) City Council LGA and Queensland, 12 Months Ending 31 January 2018

LGA / State	Residential Building Approvals				Building Value				
	New Houses	New Other	Alterations, additions and conversions	Total	Residential		Non-residential		Total
	— number —				\$'000	%	\$'000	%	\$'000
Ipswich (C)	2,959	549	0	3,508	866,653	67.0	426,227	33.0	1,292,881
Queensland	25,468	18,800	159	42,427	14,319,237	64.8	7,773,124	35.2	22,092,361

Source: ABS 8731.0, *Building Approvals, Australia*, various editions



Number of Residential Building Approvals, Ipswich (C) City Council LGA and Queensland



Source: ABS 8731.0, *Building Approvals, Australia*, various editions

6 SERVICES & AMENITIES

Generally, there are connections to electricity, reticulated water, telephone, and sewerage services throughout the main developed urban areas. The lands also generally have garbage collection services available.

There are some properties in more remote locations which are removed from infrastructure services.

7 LAND

7.1 LAND DESCRIPTION

Generally, the land components included in the valuation 2017 valuation schedules are held under freehold title.

7.2 ENVIRONMENTAL CONSIDERATIONS

Unless otherwise stated, no site investigation has been carried out with respect to possible contamination of land and/or presence of hazardous substance upon the land, nor are we aware of any classification of the site under the provisions of "The Environmental Protection Act 1994" and or amendments thereto or under any replacement act.

This report and valuation has been prepared on the assumption that there is no contamination or any hazardous substance present that requires substantial management and resources to rectify.

No soil test or environmental studies have been made available to us, therefore our valuation is subject to there being no surface or subsurface soil problems including instability, or building material hazards in or on the property that would adversely affect its existing or potential use or reduce its marketability. Should any problem be known or arise then the valuation should be referred back to us for comment.



8 INDEXATION OVERVIEW

For the financial year ending 30 June 2015, a comprehensive valuation was completed based on the Market Approach. In such report individual valuations were applied to each of the land parcels deemed to be held by Council. For the Land Values effective as at 30 June 2018, Property Sales Trend data available for Ipswich City LGA, has been compiled and analysed to establish what changes, if any, should apply to the Ipswich City Council Land Assets effective as at 30 June 2018. Trend Charts for Ipswich City LGA are shown at Annexure "A". The long-term Property Sales Trend Charts show an increase in land prices over recent past years up until the latter part of 2017, thereafter there were some reduction in prices for land for a short period but with some upward movement during 2018. Any increases in prices and values that occurred prior to and up until the end of June 2017 would have been captured and accounted for in the valuation application effective as at 30 June 2017. Since June 2017 median land prices have trended upwards during the latter part of 2018 Calendar Year before again showing a downward trend in the last quarter of the 2018 Calendar Year. This downward trend for the December Quarter 2018 is considered to reflect the low volume of sales so far processed for this period and that such data included a high proportion of land sales in the lower priced estates. Notwithstanding this, the median price is still considered to be trending upwards. The upward movement extrapolated over the full 2018 to 2019 financial years is calculated at a factor of around 2.6%.

Particular reference has been made primarily to Annexure A Part 1A, and with some support also for Part 1B there-of, which indicate that the median price of land and also housing in this LGA over the short period subsequent to 30 June 2017, has increased over recent years and that this change does warrant any alteration to be made to the values as presently entered into the FAR

It is acknowledged that there has been a more substantial increase in the median price of standard residences on urban lots over this same period however, this large increase is considered to be substantially accounted by way of increased costs of construction and general pressure on the established housing property market as opposed to any movement in land price components

Based on the considerations within this paragraph, it is considered that the level of land values have increased by a factor of 2.6% as at 30 June 2019 relative to the values entered into the FAR effective as

at 30 June 2018, however this is not considered to be a large enough increase to trigger the necessity to change the figures to be entered in the FAR as at 30 June 2019.

9 INDEXATION RESULTS

LAND ASSET INDECATION RECOMMENDATIONS

For the values, effective as at 30 June 2019 for the Land Assets, and based on the researched data, it is recommended that the level of land values to be entered into the 2019 Financial Asset Register should remain at the same level as at 30 June 2018.



Annexure A

Property Sales Indexation Trend Charts



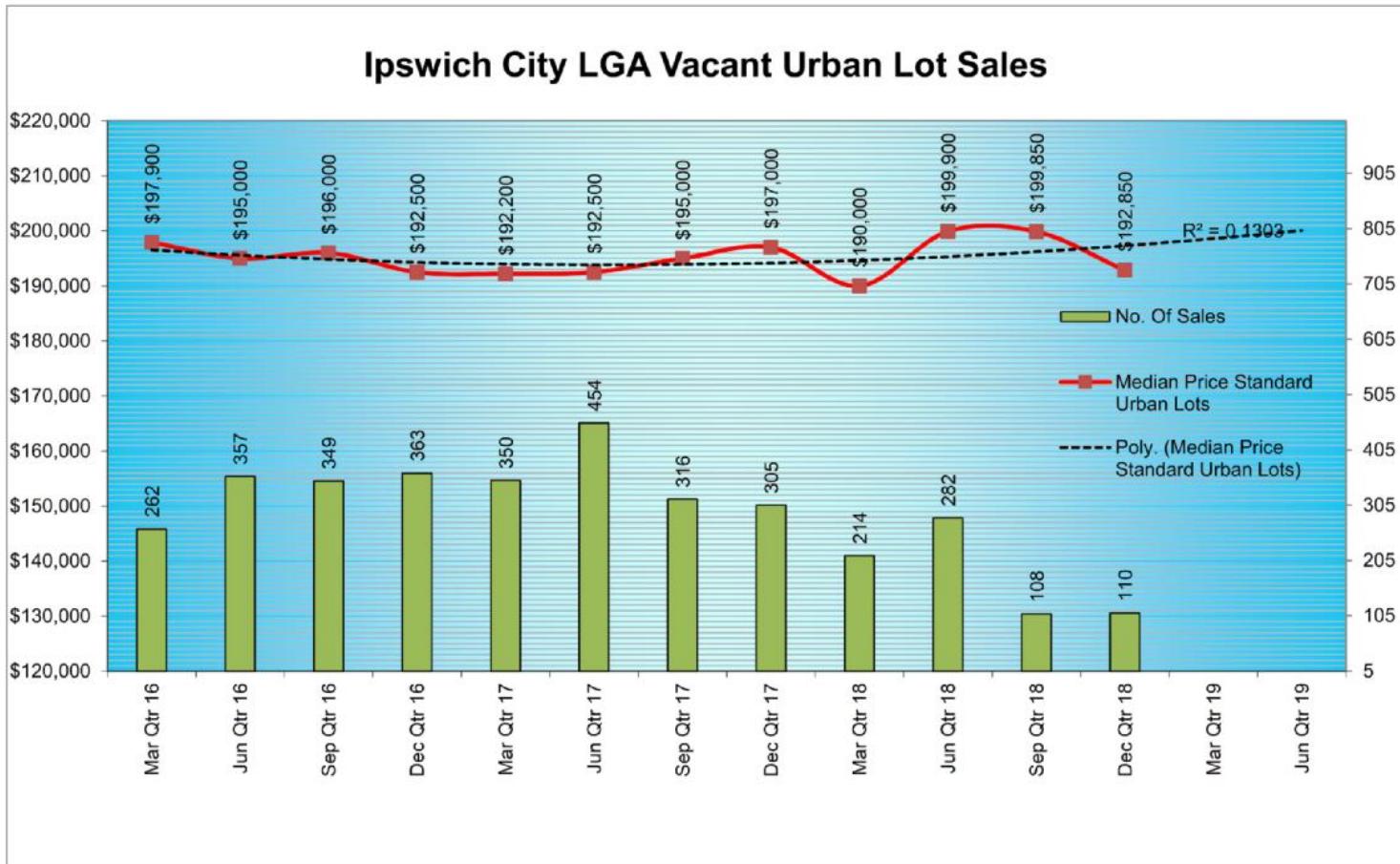
Part 1 A

Vacant Urban Land – Ipswich LGA

Compose Chart



TZ5154_Annexure A_Part 1A_TrendChartsVacantStandardLotsIpswichCityLGA_Qtrs



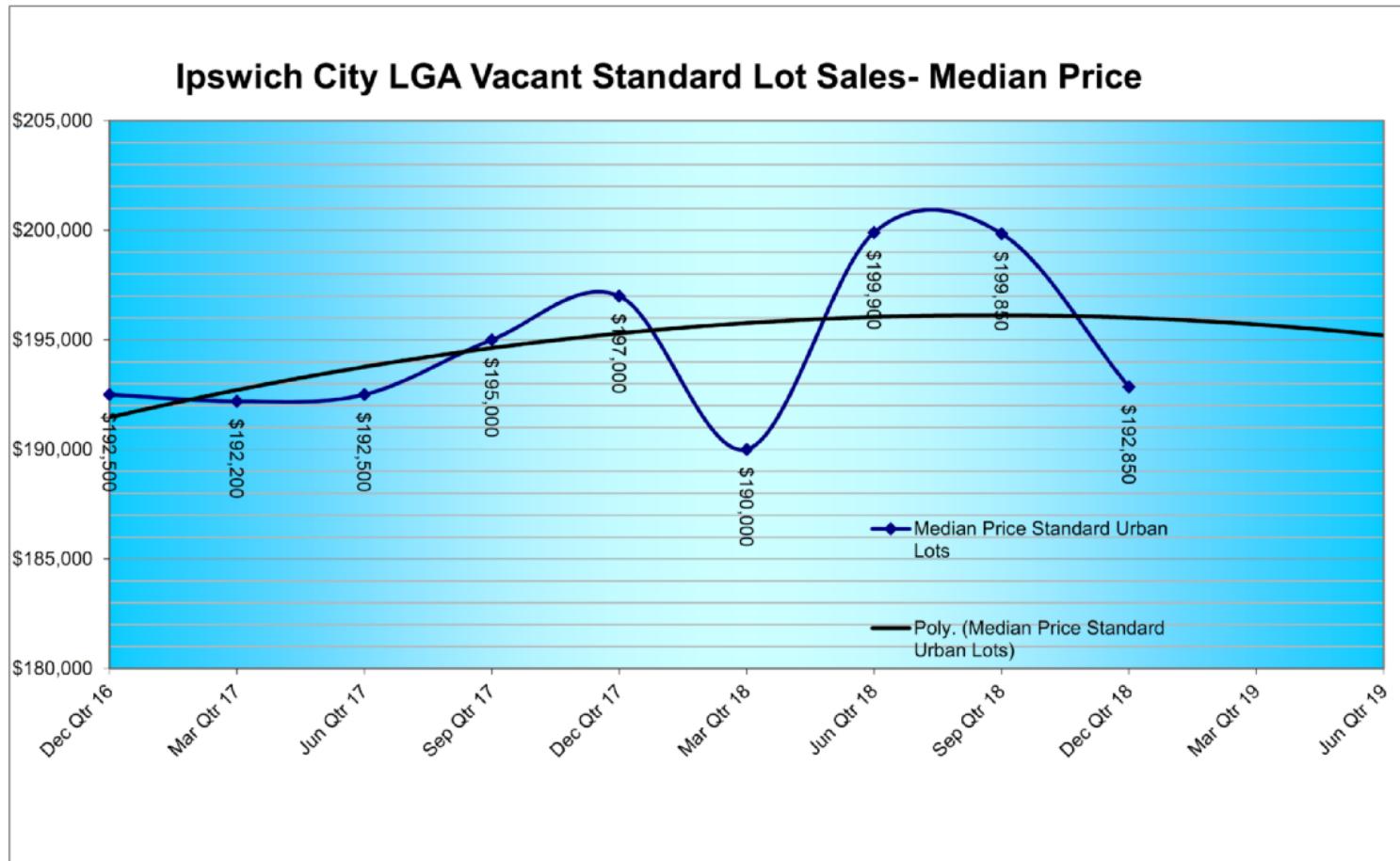


Part 1 B

Vacant Urban Land – Ipswich LGA

Median Price Short to Medium Term

TZ5154_Annexure A_Part 1B_TrendChartsVacantStandardLotsIpswichCityLGA_Qtrs_Short Term





Part 2 A

Standard Single Unit Residences

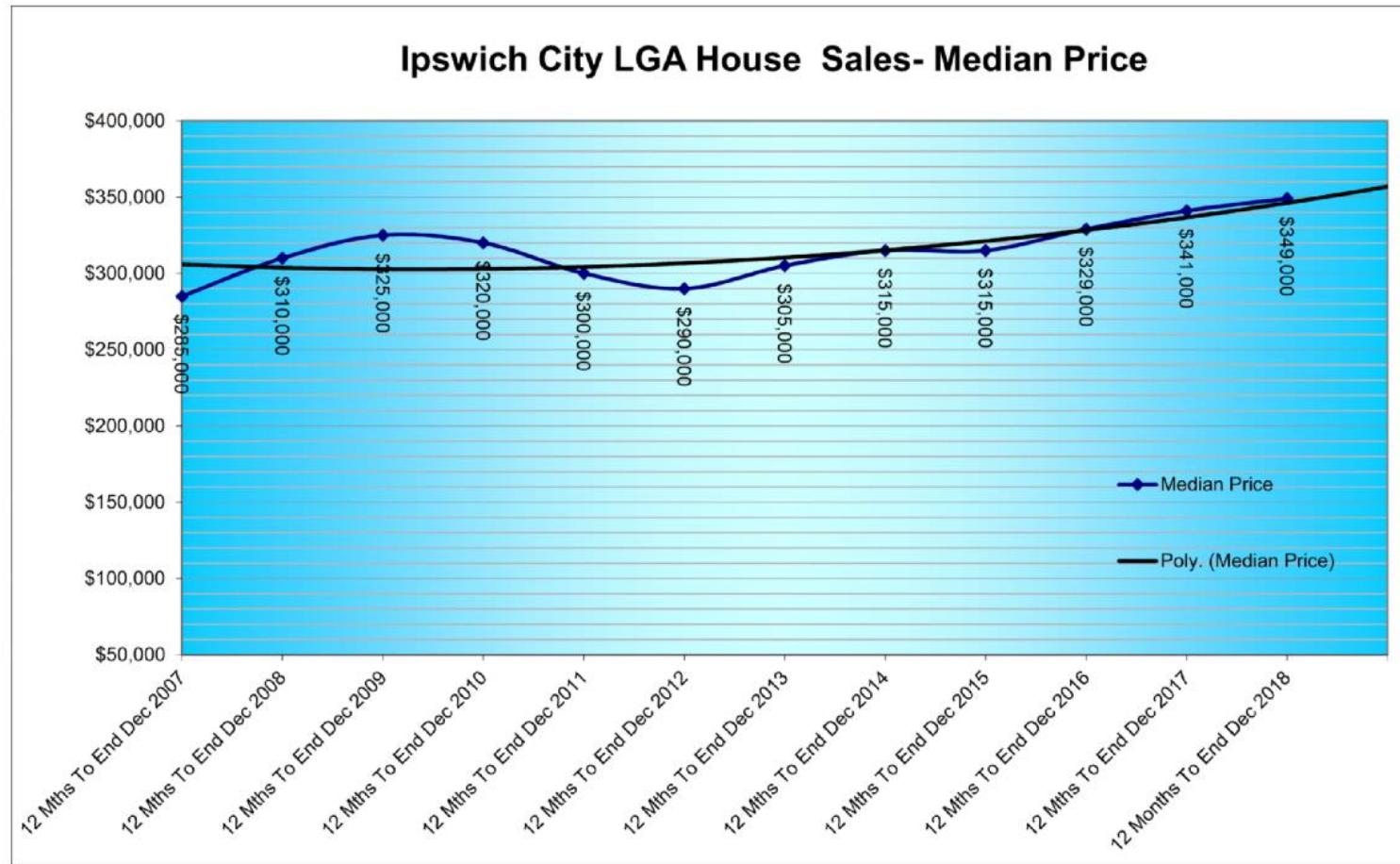
Ipswich LGA – Yearly Figures

Median Price



Indexation – Land Assets 2018-19

TZ5154_Annexure A_Part 2A_TrendChartsStandardHousingIpswichCityLGA_Years





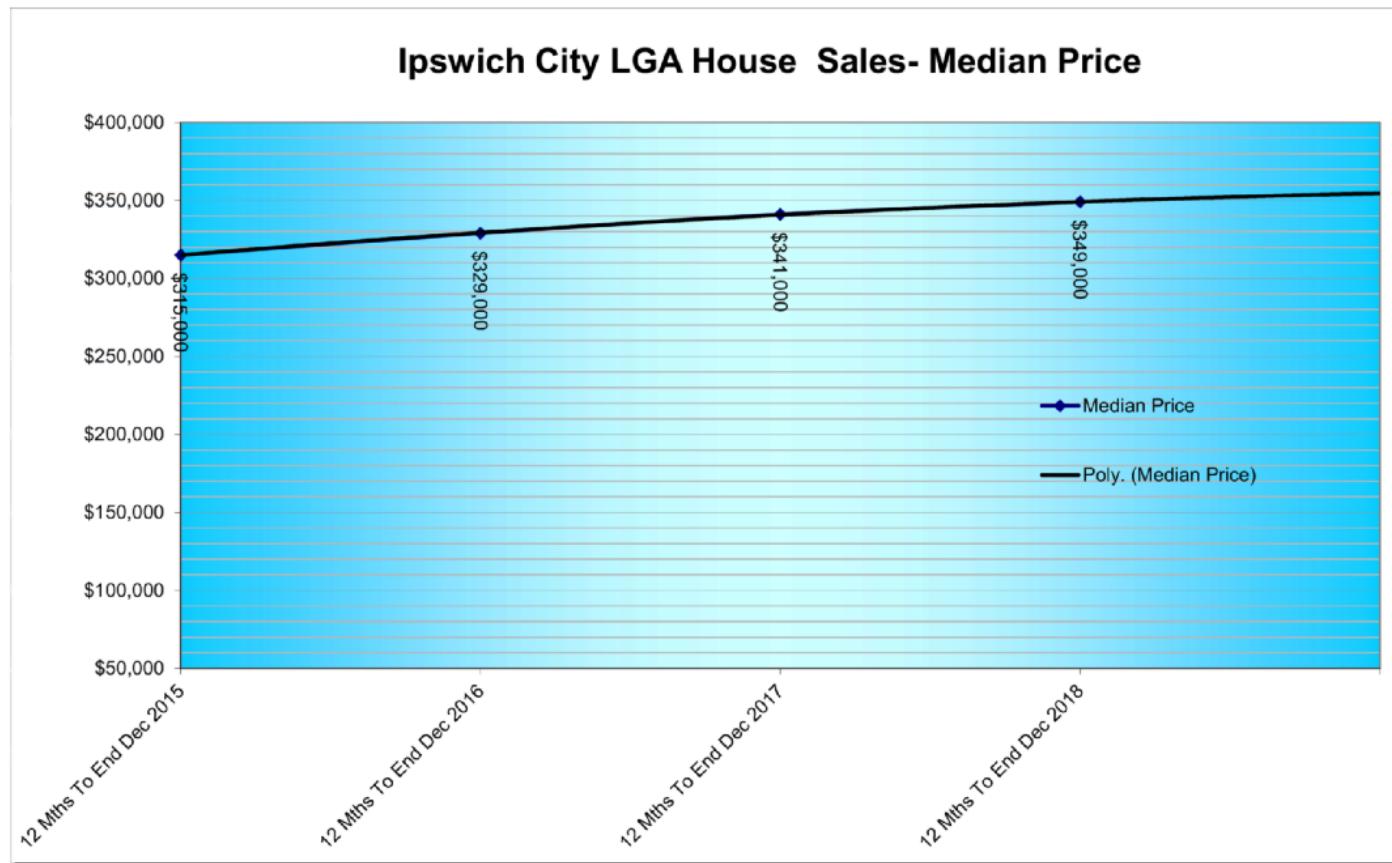
Part 2 B

Standard Single Unit Residences

Ipswich LGA – Yearly Figures

Median Price Short Term

TZ5154_Annexure A_Part 2B_TrendChartsStandardHousingIpswichCityLGA_Years_Short Term





Part 3 A

Detached Single Unit Residences on Urban Lots

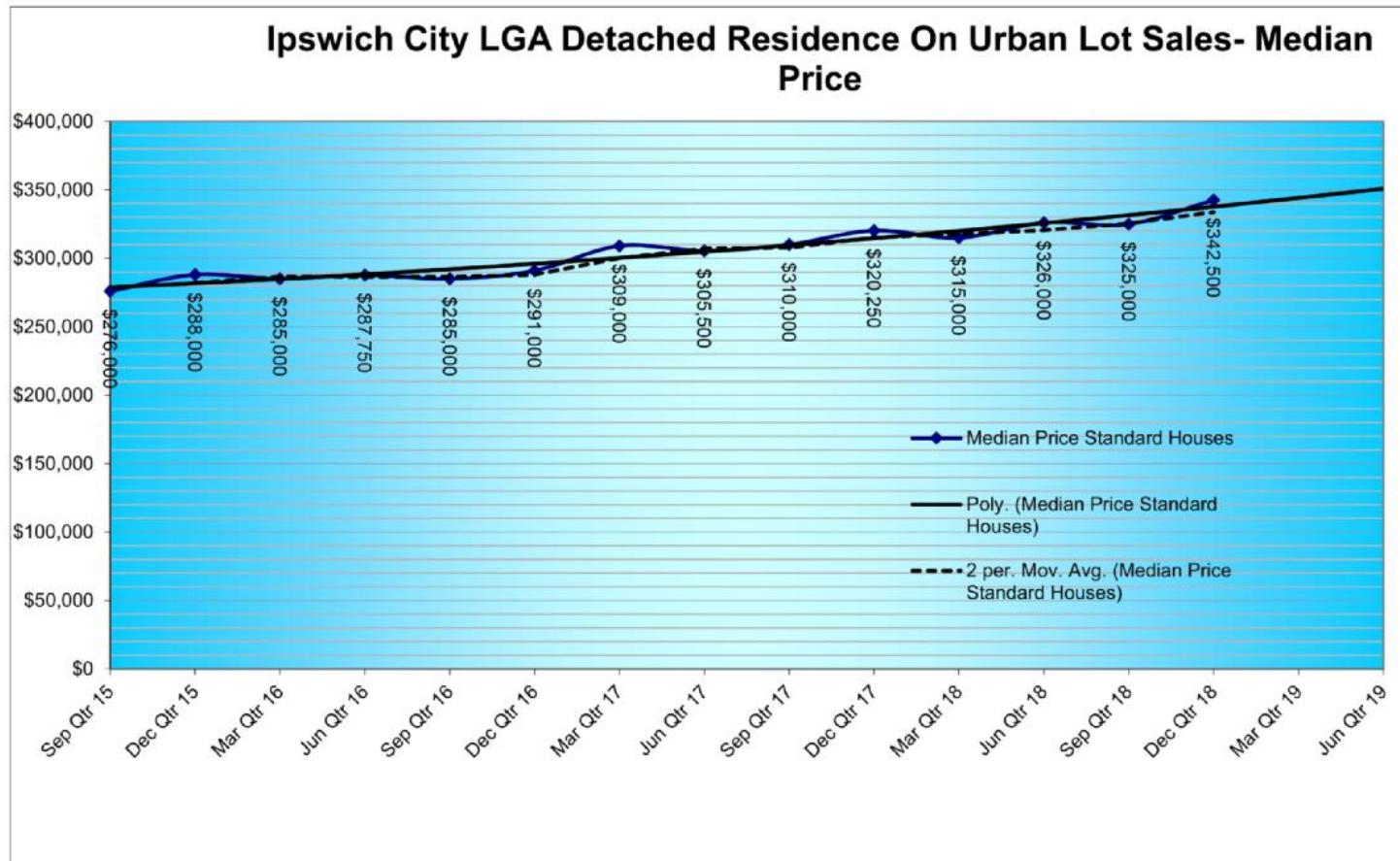
Ipswich LGA – Quarterly Figures

Median Price



Indexation – Land Assets 2018-19

TZ5154_Annexure A_Part 3A_TrendChartsStandardHousesIpswichCityLGA_Qtrs





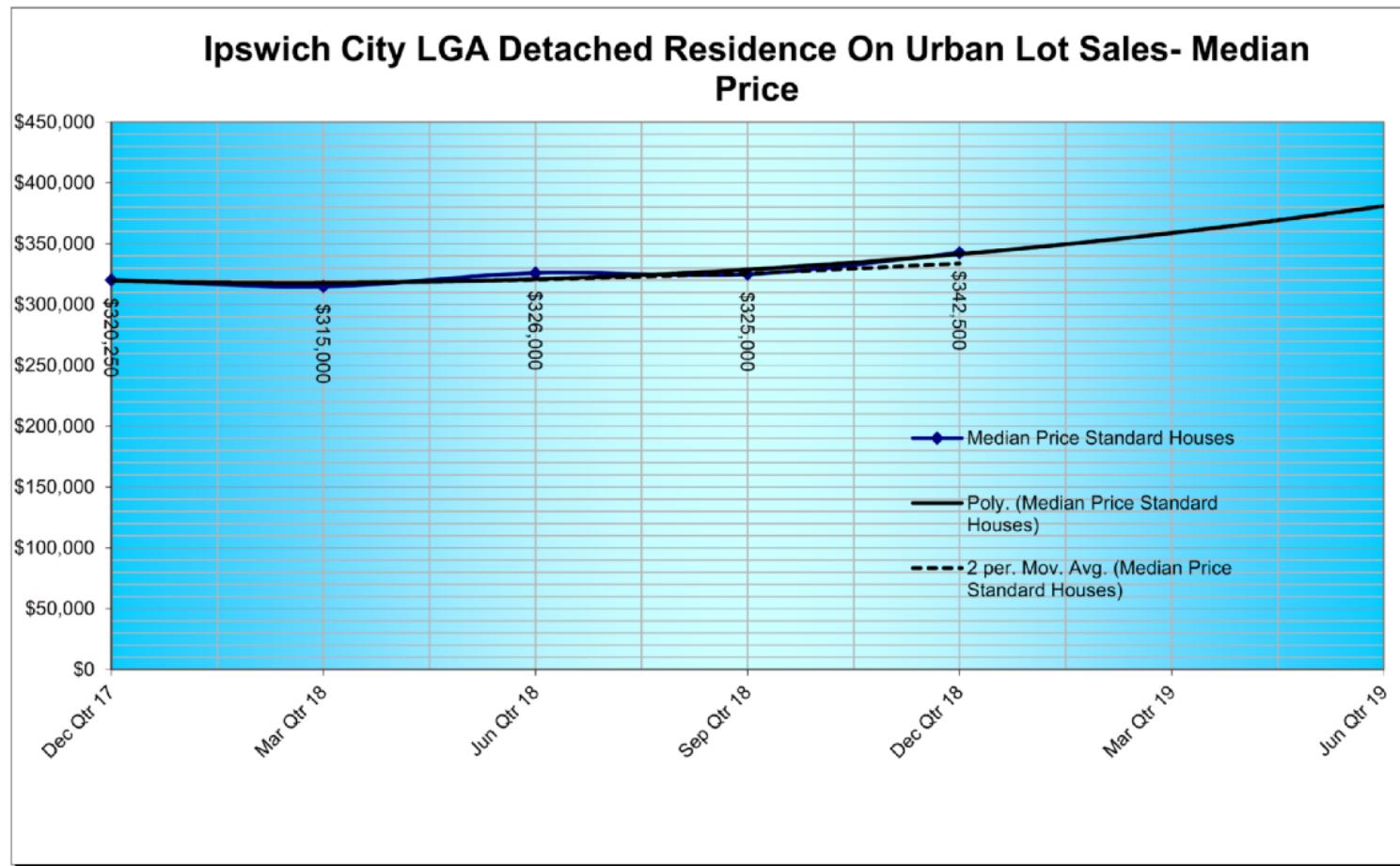
Part 3 B

Detached Single Unit Residences on Urban Lots

Ipswich LGA – Quarterly Figures

Median Price Short Term

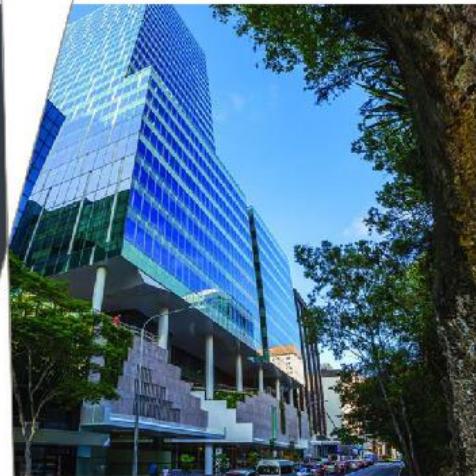
TZ5154_Annexure A_Part 3B_TrendChartsStandardHousesIpswichCityLGA_Qtrs_Short Term



Valuation of Infrastructure Assets

For Financial Year 2018-19

3604-99.005



Prepared for
Ipswich City Council

11 April 2019



Contact Information

Cardno (Qld) Pty Ltd

ABN 57 051 074 992

Level 11
515 St Paul's Terrace
Fortitude Valley QLD 4006
Australia

www.cardno.com

Phone +61 7 3369 9822

Fax +61 7 3369 9722

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Author(s):

Rula Atweh

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Senior Financial Consultant

Principal – Asset Valuations

Approved By:

Simon Martin

Date Approved 9/04/2019

Senior Consultant

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1 Introduction

1.1 Overview and Scope

Cardno was commissioned by Ipswich City Council (ICC) to undertake an interim indexation for 2018/19 on the following asset classes:

- > Flooding and drainage
- > Roads and bridges
- > Land
- > Buildings
- > Other structures

This report presents the methodology and any underlying assumptions which were adopted for the indexation of these assets.

1.2 Objective

The primary objective of this project is to comply with the legislative requirements for carrying out an annual assessment on the cost movements of ICC's assets and to produce a reliable opinion on the movement in costs of the nominated asset classes.

The objectives of revaluing ICC's assets are to:

- > Provide ICC with an updated asset register
- > Provide fair values as well as annual depreciation of assets owned by ICC as at 30th of June 2019
- > Carry out an annual assessment on the cost movements
- > Produce a reliable opinion on the movement in costs of the nominated asset classes
- > Place ICC in a position to pass external audit for asset valuation without qualification



2 Statutory and Legislative Framework for Valuation

In developing an appropriate methodology for the valuation of ICC's assets, there is a range of statutory requirements relevant to public sector agencies that need to be taken into consideration. These include the following Australian Accounting Standards:

- > AASB 116 - "Property, Plant and Equipment"
- > AASB 13 - "Fair Value Measurement"
- > AASB 136 - "Impairment of Assets"

2.1 AASB 116 – “Property, Plant and Equipment”

1.1.1 Fair Value

Fair value is defined in AASB116 as follows:

“Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.”

1.1.2 Revaluation Model

Section 31 of AASB 116 states the following:

“After recognition as an asset, an item of property, plant and equipment whose fair value can be measured reliably shall be carried at a revalued amount, being its fair value at the date of the revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Revaluations shall be made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period.”

1.1.3 Depreciation

AASB 116 defines depreciation as such:

“Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life”.

AASB 116 requires that each significant part of an item of property, plant and equipment be depreciated separately. Infrastructure assets are broken down into significant components with similar physical and operating characteristics. A separate useful life is applied to each component and they are depreciated separately.

The depreciable amount of an asset is allocated on a systematic basis over its useful life. The remaining useful life of an asset is to be reviewed at least at the end of each annual reporting period and, if expectations differ from previous estimates, and if impacts on the carrying amount are significant, appropriate adjustments to accounts are made.

2.2 AASB 13 – “Fair Value Measurement”

AASB 13 defines fair value as follows:

“Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal (or most advantageous) market at the measurement date under current market conditions (i.e. an exit price). A fair value measurement of a non-financial asset takes into account a market participant’s ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.”



AASB 13 identifies three valuation input levels as follows:

- > Level 1 inputs are quoted prices in active markets for identical assets.
- > Level 2 inputs are inputs other than quoted market prices included within Level 1. Those inputs are observable to the asset either directly or indirectly.
- > Level 3 inputs are unobservable inputs for the asset, such as where there is little or no market activity for the asset at the measurement date. Most public infrastructure is valued using this level of input.

AASB 13 also requires disclosure of the actual inputs used and their categorisation as level 1, 2 or 3 inputs.

AASB 13 paragraph 29 states the following:

"Highest and best use is determined from the perspective of market participants, even if the entity intends a different use. However, an entity's current use of a non-financial asset is presumed to be its highest and best use unless market or other factors suggest that a different use by market participants would maximise the value of the asset."

AASB 13 Appendix A defines observable inputs as the "Inputs that are developed using market data, such as publicly available information about actual events or transactions, and that reflect the assumptions that market participants would use when pricing the asset or liability" and unobservable inputs as "Inputs for which market data are not available and that are developed using the best information available about the assumptions that market participants would use when pricing the asset or liability."

2.3 AASB 136 – “Impairment of Assets”

AASB 136 requires that an entity assesses at the end of each reporting period whether there is any indication that an asset may be impaired. If any such indication exists, the entity shall estimate the recoverable amount of the asset. Where the carrying amount exceeds the recoverable amount, the asset must be written down to its recoverable amount. In assessing whether there is any indication that an asset may be impaired, the standard states the minimum external and internal indications that must be considered. For example:

- > A decline in market value of the asset;
- > Changes in the technological, market, economic, or legal environment in which the entity operates; and
- > Evidence that the asset is obsolete or asset has been damaged



3 Valuation Status

ICC undertakes valuations on a rolling basis. Table 3-1 details the valuation status of each asset class.

Table 3-1 Valuation program by asset class

Asset Revaluation Schedule					
	30/06/2015	30/06/2016	30/06/2017	30/06/2018	30/06/2019
Land					
Land	Formal Valuation	Desktop Valuation	Desktop Valuation	Desktop Valuation	Desktop Valuation
Roads, bridges, and footpaths					
Bridges	Desktop Valuation	Formal Valuation	Desktop Valuation	Desktop Valuation	Desktop Valuation
Sealed roads	Desktop Valuation	Formal Valuation	Desktop Valuation	Desktop Valuation	Desktop Valuation
Unsealed roads	Desktop Valuation	Formal Valuation	Desktop Valuation	Desktop Valuation	Desktop Valuation
Traffic signals	Desktop Valuation	Formal Valuation	Desktop Valuation	Desktop Valuation	Desktop Valuation
Road kerb	Desktop Valuation	Formal Valuation	Desktop Valuation	Desktop Valuation	Desktop Valuation
Footpaths	Desktop Valuation	Formal Valuation	Desktop Valuation	Desktop Valuation	Desktop Valuation
Medians	Desktop Valuation	Formal Valuation	Desktop Valuation	Desktop Valuation	Desktop Valuation
Buildings and other structures					
Buildings*	Desktop Valuation	Desktop Valuation	Formal Valuation	Desktop Valuation	Desktop Valuation
Bus stops	Desktop Valuation	Formal Valuation	Desktop Valuation	Desktop Valuation	Desktop Valuation
Flooding and drainage					
Drainage mains	Desktop Valuation	Desktop Valuation	Desktop Valuation	Formal Valuation	Desktop Valuation
Open drains	Desktop Valuation	Desktop Valuation	Desktop Valuation	Formal Valuation	Desktop Valuation
Open drain inverts	Desktop Valuation	Desktop Valuation	Desktop Valuation	Formal Valuation	Desktop Valuation
Drainage structures	Desktop Valuation	Desktop Valuation	Desktop Valuation	Formal Valuation	Desktop Valuation

* Buildings include buildings, amenities blocks, traffic signs, sheds, and shelters



4 Valuation methodology – desktop

4.1 Overview

All asset classes formed part of the desktop valuation for the 2018-19 financial year. Various approaches were implemented to derive the updated replacement costs of the infrastructure assets found within the scope of this project.

Cardno analyses various indices as well as actual cost movements to base our professional judgement on. Our methodology to undertake the desktop valuation is described in the sections that follow.

4.2 Determining Appropriate Indices

Accounting and finance standards allow appropriate indices to be used between full revaluations. Such indices should take into account the effects of specific or general price levels, but also technological change and local conditions. In particular the following items should be considered when selecting an index:

- > The type of assets to be revalued
- > Location of the assets
- > Timing of when the index will be available
- > Components used in arriving at the index

4.2.1 Building Price Index

This index has been developed by Rawlinson's over a number of years to reflect the movement of building and construction costs. It is based on the analysis of building and construction rates in the capital cities. The overall anticipated movement in BPI during 2018-19 is 4.0%. The analysis however of the cost movements of the components found in those assets within Rawlinson's indicated an average increase of 2% for the 2018-19 financial year.

4.2.2 Implicit Price Deflator - Asset Revaluation Index

Queensland Treasury's Office of Economics and Statistical Research produce this index on a quarterly basis. For 2018-19 financial year, the non-residential index reflects a movement of -0.1% whereas the engineering index reflected a 2.84% increase

4.2.3 Producer Price Index

Producer Price Index Australia is an index issued by the Australian Bureau of Statistics. This is another index that is commonly used for assessing cost movements. Cardno looks at this index in conjunction with other indices to form an opinion on cost movement trends. For the 2018-19 financial year, the non-residential building construction reflects a movement of -0.09% whereas the roads and bridges index reflects a movements a 2.22% movement.



The movement in these indexes are listed in the following table.

Table 4-1 Indices movement

Source	Jun-18	Jun-19	July 2018 to June 2019
Rawlinsons Building Price Index (BPI) *	118.780	123.555	1.0402
Implicit Price Deflator **			
Non Residential	102.200	102.100	0.9990
Engineering	105.700	108.700	1.0284
Producer Price Index (ABS Catalogue 6427.00) ***			
Series A2333721X. Index Number 3020 Non-residential building construction Queensland	116.700	116.600	0.9991
Series A2333727L. Index Number 3101 Road and bridge construction Queensland	112.500	115.000	1.0222

Footnotes:

* Index for December 2018 is forecast. Index for June 2019 is anticipated.

** 2018-19 indices are available for two quarters only (June to December 2018).

4.3 Other Cost Movements

Another approach was analysing the cost movement and materiality of the components that are used in constructing the assets such as:

- > Supply cost
- > Labour costs
- > Excavation
- > Plant hire

4.4 Valuations

For the roads, footpaths, and open drain inverts, the updated 2019 unit rates were applied to the existing assets and the replacement cost calculated.

4.5 Application of Indices to the FAR

Professional judgement was then undertaken to determine the index to be applied for each asset class. (Refer to Table 4-2)

4.6 Updating replacement costs and fair values

The methodology adopted for the updating the replacement costs of the infrastructure assets is as follows:

- > Cardno was provided with an updated Technical FAR including additions to June 2019
- > Cardno was also provided by recent roads condition data
- > The 2019 FAR was reconciled to the previous comprehensive valuation to confirm the asset movements (additions/ disposals)
- > Recommended indices were applied to the relevant assets to derive the updated replacement cost
- > Updated unit rates were applied to the roads and footpaths assets
- > Fair value was updated. The update was based on condition for the roads and age for the remaining assets
- > Data was presented to ICC for review



Table 4-2 reflects the indices applied to each asset type

Table 4-2 Indices by asset type

Asset class	Asset type	Formal valuation year	Index range	Index adopted	Comment
Buildings and other structures	Buildings	2017	2017-19	1.0275 -	
	Bus stops	2016	n/a	1.036	Valued using 2019 rates
	Drainage structures - Gross Pollutant Trap	2018	2018-19	1.0283	
	Drainage structures - Headwall Structural	2018	2018-19	1.0145	
	Drainage structures - Kerb Inlet Pit	2018	2018-19	1.0375	
	Drainage structures - Manhole	2018	2018-19	1.0350	
	Drainage structures - Surface Inlet Pit	2018	2018-19	1.0354	
	Drainage structures - Trash Rack	2018	2018-19	1.0283	
	Drainage structures - Valve Pit	2018	2018-19	1.0283	
	Open drains	2018	2018-19	1.0000	
Flooding and drainage	Drainage mains	2018	2018-19	1.0000	
	Open drain invert	2018	n/a		Valued using 2019 rates
	Bridges	2016	2018-19	1.0222	
	Roads	2016	n/a		Valued using 2019 rates
	Kerb assets	2016	n/a		Valued using 2019 rates
Roads, bridges and footpaths	Footpaths	2016	n/a		Valued using 2019 rates
	Medians	2016	n/a		Valued using 2019 rates
	Traffic signals	2016	n/a		Valued using 2019 rates

4.7 Land Assets

The land cost movement analysis was undertaken by our property valuer Neil Teves AAPI, registered valuer no. 382. The methodology for indexing the land parcels was presented in a separate report titled "ICC - Land Indices 2018-19" This report was issued to Council on the 25th of March 2019.



4.8 Results

Table 4-3 contains the results of the desktop valuation/ indexation as at 30 June 2019.

Table 4-3 2018-19 Results

Description	Replacement cost	Fair value	Accumulated depreciation	Future annual depreciation
Flooding and drainage				
Drainage structures	\$137,788,474.72	\$105,387,166.81	\$32,401,307.91	\$1,432,017.76
Open drain inverts	\$15,005,796.94	\$8,757,155.68	\$6,248,641.26	\$177,456.85
Open drains	\$16,685,094.80	\$16,413,849.97	\$271,244.83	\$57,008.91
Drainage mains	\$682,070,582.44	\$511,805,672.24	\$170,264,910.20	\$7,102,269.53
	\$851,549,948.90	\$642,363,844.70	\$209,186,104.20	\$8,768,753.05
Roads and Bridges				
Bridges	\$111,928,657.41	\$83,547,884.55	\$28,380,772.85	\$1,439,530.05
Footpaths	\$208,768,456.23	\$166,176,791.61	\$42,591,664.62	\$3,609,042.70
Kerbs	\$118,060,236.32	\$75,347,800.30	\$42,712,436.01	\$1,491,573.41
Medians	\$16,334,140.54	\$12,711,030.93	\$3,623,109.61	\$212,102.63
Roads	\$807,177,571.19	\$576,778,867.71	\$230,398,703.48	\$16,255,564.60
Traffic signals	\$26,205,000.00	\$12,444,870.00	\$13,760,130.00	\$1,310,250.00
	\$1,288,474,061.68	\$927,007,245.10	\$361,466,816.57	\$24,318,063.40
Buildings and other structures				
Buildings*	\$211,845,887.71	\$123,359,044.11	\$88,486,843.60	\$6,968,371.57
Bus Stops	\$2,268,005.25	\$694,673.75	\$1,573,331.51	\$90,720.21
	\$214,113,892.96	\$124,053,717.86	\$90,060,175.11	\$7,059,091.78
Land assets				
Land Indexation	\$295,078,729.47	\$295,078,729.47		
Land Valuations	\$7,514,500.00	\$7,514,500.00		
	\$302,593,229.47	\$302,593,229.47	\$0.00	\$0.00
Total	\$2,656,731,133.01	\$1,996,018,037.13	\$660,713,095.88	\$40,145,908.22

* Buildings include buildings, amenities blocks, traffic signs, sheds, and shelters



5 Qualifications

Table 5-1 lists the qualifications Cardno's staff members who were involved in this project.

Table 5-1 Staff qualifications

Name	Position	Qualification	Memberships
Rula Atweh	Senior Financial Consultant/ Principal - Asset Valuations	BSc Business Administration	
Adrian Kho	Geotechnical Engineer	PhD, BEng Civil (Hons)	CPEng, MIEAust, NPER, RPEQ 12676
Trevor Chiang	Asset Management Engineer	BE Chemical Engineering (Hons)	GradIEAust
Tom Sitprasert	Engineer I/Graduate Engineer	PhD Chemical Engineering, MEng, BEng (Hons) Mechanical	

17 April 2019

MEMORANDUM

TO: FINANCE MANAGER
FROM: SENIOR PLANNING OFFICER (ASSET MANAGEMENT)
RE: INFRASTRUCTURE ASSET VALUATION 2018-19

INTRODUCTION:

This is a report by the Senior Planning Officer (Asset Management) dated 17 April 2019 concerning the Works, Parks and Recreation Department's (WPR) contribution to, and review of, the valuation of infrastructure assets conducted by Cardno for the 2018-2019 financial year.

BACKGROUND:

Data Supplied

Asset Registers

Cardno was provided full extracts, including key attributes of all infrastructure asset classes physical asset registers.

Asset Condition

Condition, and thereby remaining useful life, was determined by age as an indicator of asset condition for all assets, excluding Sealed Roads.

In the case of Sealed Road assets, the Pavement Condition Index (PCI) was provided as an indicator for the condition of each road segment. The PCI is modelled by the Pavement Management System on the basis of observed physical surface defects. Where PCI is not available for particular segment of road, age was used as an indicator of asset condition.

Valuation Outcomes

Methodology and Assumptions

The methodology and assumptions applied to the 2018-2019 infrastructure asset valuation, and as outlined in Cardno's valuation report, were reviewed by WPR and found to be consistent with, and appropriate to, the purpose and intent of the valuation.

Useful Lives

The useful lives applied to the 2018-2019 infrastructure asset valuation, and as outlined in Cardno's valuation report, were reviewed by WPR and found to be consistent with, and appropriate to, the purpose and intent of the valuation.

Unit Rates

The unit rates applied to the 2018-2019 infrastructure asset valuation were reviewed by WPR and found to be consistent with, and appropriate to, the purpose and intent of the valuation.

Alignment of the Physical and Financial Asset Register

Alignment between the physical and financial asset registers via the simplification of asset records held in the financial asset register has continued this year.

The physical asset registers hold all the detailed attributes and can be readily aligned to a smaller number of aggregated records within the financial asset register, while still retaining all necessary financial reporting capabilities.

CONCLUSION:

The Works, Parks and Recreation Department contributed to the preparation, support and review of the 2018-2019 infrastructure asset valuation as outlined in the body of this report.

RECOMMENDATION:

That the report be received and the contents noted.

Benson Au-Yeung

SENIOR PLANNING OFFICER (ASSET MANAGEMENT)

I concur with the recommendation/s contained in this report.

Helen Coles

PRINCIPAL OFFICER (ASSET MANAGEMENT)

C/c BUSINESS ACCOUNTING AND ASSET MANAGER

C/c BUSINESS ACCOUNTING MANAGER

C/c PRINCIPAL FINANCIAL ACCOUNTANT

Doc ID No: A5600022

ITEM: L.3

SUBJECT: 12430 QUOTE OR TENDER CONSIDERATION PLAN FOR LOCKSMITHS SERVICES

AUTHOR: SENIOR CONTRACTS AND REPORTING OFFICER

DATE: 14 JUNE 2019

EXECUTIVE SUMMARY

This is a report concerning the Quote or Tender Consideration Plan for Locksmith Services.

RECOMMENDATION

That the Interim Administrator of Ipswich City Council resolve:

- A. **That Council (Interim Administrator of Ipswich City Council) resolve to prepare a Quote or Tender Consideration Plan for the provision of locksmiths services in accordance with section 230(1)(a) of the *Local Government Regulation 2012*.**
- B. **That Council (Interim Administrator of Ipswich City Council) resolve to adopt the Quote or Tender Consideration Plan for the provision of locksmiths services as outlined in the report by the Senior Contracts and Reporting Officer dated 14 June 2019 in accordance with section 230(1)(b) of the *Local Government Regulation 2012*.**
- C. **That Council (Interim Administrator of Ipswich City Council) resolve to enter into a contract with Rivercity Locksmiths and Security for the provision of locksmiths services on the terms described in the report by the Senior Contracts and Reporting Officer dated 14 June 2019.**
- D. **That the Chief Executive Officer be authorised to negotiate and finalise the terms of the contract with Rivercity Locksmiths and Security to be executed by Council and to do any other acts necessary to implement Council's decision in accordance with section 13(3) of the *Local Government Act 2009*.**

RELATED PARTIES

Supplier: Rivercity Locksmiths and Security
ABN: 37 284 574 262
Address: PO Box 1314, OXLEY, QLD 4075

ADVANCE IPSWICH THEME LINKAGE

Caring for the community

PURPOSE OF REPORT/BACKGROUND

Ipswich City Council (ICC), currently have a contract that is due to expire on the 30 June 2019.

Council are currently in the process of approaching the open market through a Tender process, however are unable to have this process finalised by the 30 June 2019. In order to continue utilisation of the existing supplier, and prevent business disruption, Council needs to continue engaging Rivercity Locksmiths and Security for the period that Council requires to finalise the Tender process and award the new contract (proposed period of 6 months). The attached memo details the Quote or Tender Consideration Plan (Attachment 1) has been prepared in accordance with section 230(1) (b) of the *Local Government Regulation 2012*.

FINANCIAL/RESOURCE IMPLICATIONS

There are no resourcing or budgeting implications. The operational costs associated with the proposed short term Contract is approximately \$52,000 excl. GST for the six (6) month term. This is an existing item within the Planning and Regulatory operational budget.

RISK MANAGEMENT IMPLICATIONS

A risk analysis has been undertaken in relation to this report, with all potential risks assessed identified between low and not applicable. Refer Attachment 1, Section 6 for risks and associated mitigation strategies.

LEGAL/POLICY BASIS

This report and its recommendations are consistent with the following legislative provisions:

- **Section 230(1) (a) and (b) of the Local Government Regulation 2012**

COMMUNITY AND OTHER CONSULTATION

Safe City is the major stakeholder and has been consulted regarding this procurement strategy.

CONCLUSION

As both Corporate Procurement and Safe City are currently in the process of developing the tender documentation for the renewal of Locksmith Services, it is recommended that Council establish a short term contract with River City Locksmith and Security for a period of 6 months.

ATTACHMENTS AND CONFIDENTIAL BACKGROUND PAPERS

- | | |
|----|--|
| 1. | Quote or Tender Consideration Plan  |
|----|--|

Jason Brockie

SENIOR CONTRACTS AND REPORTING OFFICER

I concur with the recommendations contained in this report.

Barbara Clarke
PROCUREMENT MANAGER

I concur with the recommendations contained in this report.

Jeffrey Keech
FINANCE MANAGER

I concur with the recommendations contained in this report.

Andrew Knight
GENERAL MANAGER - CORPORATE SERVICES

“Together, we proudly enhance the quality of life for our community”

17 June 2019

MEMORANDUM

TO: GENERAL MANAGER (CORPORATE SERVICES)

FROM: SENIOR CONTRACTS AND REPORTING OFFICER

RE: QUOTE OR TENDER CONSIDERATION PLAN: LOCKSMITHS SERVICES

This Quote or Tender Consideration Plan provides the information required to comply with the Local Government Regulation 2012 Section 230 to justify the use of the plan as an effective and appropriate alternative to seeking quotes or to calling for open tenders, in particular for circumstances where the incumbent supplier and service is required to be renewed.

Where an existing solution is considered fit for purpose, Council should continue to leverage, extend, renew and maintain the in-place to maximise efficiency. This presents a decreased risk to the business and ensures the required service and timeframes will be achievable.

This Quote or Tender Consideration Plan presents the procurement objectives and recommendations to provide continued locksmith services, and seeks approval to enter into a six (6) month agreement with an existing industry specialist partner, with an expected value of \$52,000 ex GST.

1. The objectives of the plan

Scope

This plan has been prepared to formalise a short term contract in order to continue to utilise Rivercity Locksmiths and Security for a six (6) month term.

Plan objective

This quote or tender consideration plan is intended to fulfil the following objectives:

1. Support the Council's objectives to continue to deliver locksmith services to support operations and Council's needs
2. Establish an agreed arrangement for the next six (6) months
 - a. Ensures that Planning and Regulatory Services can maintain required services.

2. How the objectives will be achieved

Council's objective is to continue to deliver core business services for its operations and to demonstrate that best value for money has been achieved in providing the service. This objective

will be achieved through establishing a suitable agreement for Locksmith Services, after this short term contract is in place for the next six (6) month term.

3. How the objectives will be measured

Indicators for measuring the delivery of outcomes and success of use of this quote or tender consideration plan include:

1. The provision of ongoing service, ensuring reduced risk of security exposure and interruption to daily business operations.

4. Any alternative ways of achieving the objectives and why the alternative ways were not adopted

In the current circumstance there are no known efficient or effective methods of achieving the objectives, outside of this contracting plan. The following options were investigated:

1. Alternative methods of engagement via Local or State Government Agreements under Section 234 or 230(f) of the Local Government Regulation 2012 were not selected as there were no suitable arrangements available for leverage for this solution.
 - a. There are no alternative products on the market that currently meet the requirements of the existing solution.
 - b. The time required to seek quotations and implement a new solution represents a high risk to Council's current operations and service delivery.

5. The proposed terms of the contract for the goods or services

The terms of contract for the agreement is six (6) months, an expected contract value of \$52,000 ex GST.

6. A risk analysis of the market from which the goods or services are to be obtained

The following general risks and mitigation strategies have been identified in relation to continuation of the proposed short term Contract.

Financial Risk		Risk Level
Likelihood	Possible	Low
Consequence	Minimal	

There is no perceived Financial Risk.

Legal/ Governance Risk		Risk Level
Likelihood	Unlikely	Low
Consequence	Minimal	

There is no perceived Legal / Governance Risk.

Political/ Reputation Risk		Risk Level
Likelihood	N/A	N/A
Consequence	N/A	

There is no perceived Political / Reputation Risk

Environmental/ Public Health Risk		Risk Level
Likelihood	N/A	N/A
Consequence	N/A	

There is no perceived Environmental or Public Health Risk

Workplace Health & Safety Risk		Risk Level
Likelihood	N/A	NA
Consequence	N/A	

There is no WH&S Risk.

Service Delivery/ Business Continuity Risk		Risk Level
Likelihood	Unlikely	Low
Consequence	Minimal	

There is a very low perceived delivery/ business continuity risk in relation to this, this service has now been in use for seven (7) years without significant concerns.

Mitigation: Not required.

Cyber Security, security & Confidentiality Risk		Risk Level
Likelihood	Unlikely	Low
Consequence	Minimal	

There is no specific perceived Cyber Security, Security or Confidentiality Risk.

Doc ID No: A5588970

ITEM: L.4

SUBJECT: OVERALL PLAN FOR THE RURAL FIRE RESOURCES LEVY SPECIAL CHARGE

AUTHOR: TREASURY ACCOUNTING MANAGER

DATE: 12 JUNE 2019

EXECUTIVE SUMMARY

This is a report concerning the Overall Plan in accordance with section 94 of the *Local Government Regulation 2012* for the special benefited area to be adopted by Council in the 2019-2020 Budget for the Rural Fire Resources Levy Special Charge.

RECOMMENDATION/S

That in accordance with section 94 of the *Local Government Regulation 2012*, the Interim Administrator of the Ipswich City Council adopts the Overall Plan for the Rural Fire Resources Levy Special Charge as detailed in the report by the Treasury Accounting Manager dated 12 June 2019.

RELATED PARTIES

Rural Fire Service
Rural Fire Brigades (Ipswich Area)
Local Area Finance Committee
Queensland Fire and Emergency Services (QFES)

ADVANCE IPSWICH THEME LINKAGE

Listening, leading and financial management

PURPOSE OF REPORT/BACKGROUND

Section 94 of the *Local Government Regulation 2012* requires Council to make an Overall Plan for the implementation of a special charge. The Overall Plan must be adopted by resolution of Council either before or at the same time the special rate or charge is made. However, the Budget resolution making a special rate or charge MUST make mention of the overall plan.

There is no specific format for an overall plan but it must include the following:

- (i) describe the service, facility or activity;
- (ii) identify the rateable land to which the special rates or charges apply;

- (iii) state the estimated cost of carrying out the overall plan; and
- (iv) state the estimated time for carrying out the overall plan.

The Overall Plan for the Rural Fire Resources Levy Special Charge is as follows:

OVERALL PLAN - RURAL FIRE RESOURCES LEVY SPECIAL CHARGE

Service, Facility or Activity

The special benefited area will receive the benefit of activities and improvements funded by the Rural Fire Brigades in the Ipswich City Council local government area, including:

- (i) the purchase of equipment not usually supplied by the Queensland Government;
- (ii) maintenance of equipment;
- (iii) additional training;
- (iv) funding of administration and day-to-day operating expenses;
- (v) promotion of the Rural Fire Services in the community and the attractive opportunity to participate as a volunteer;
- (vi) grading of fire tracks to ensure adequate access for firefighting equipment; and
- (vii) capital improvements to rural fire brigade depots.

Identification of the rateable land to which the Special Rates or Charges apply

In accordance with section 94 of the *Local Government Regulation 2012*, Council is of the opinion that each parcel of rateable land within the Ipswich Local Government area that are outside the boundaries of the Rosewood Levy District and Ipswich Levy District (the **QFES boundaries**), as defined by the QFES, will receive a special benefit from the services, facilities and activities funded by the Rural Fire Resources Levy Special Charge. The rateable land which will receive this special benefit is identified in **Attachment 1**.

Estimated cost of carrying out the Overall Plan

The total cost of carrying out the Overall Plan is estimated to be \$423,752. This includes both operating and capital expenditure components.

Estimated time for carrying out the Overall Plan

The estimated time for carrying out this Overall Plan is one year.

FINANCIAL/RESOURCE IMPLICATIONS

A Rural Fire Resources Levy Special Charge was last increased from \$40 in 2013-2014 to \$42 in 2014-2015 and has remained at that level. Based on the revisions to the QFES boundaries, the anticipated revenue from a special charge will reduce significantly from that of previous years.

Table 1 details the number properties that have been subject to the Rural Fire Resources Levy Special Charge in previous years.

Table 1

Year	Properties
2013	4,165
2014	4,395
2015	5,216
2016	6,220
2017	7,633
2018	9,408
2019	10,950
2020 (Estimated)	1,940

The Rural Fire Resources Levy Special Charge for 2018-2019 was adopted by Council at \$42. On the basis that Council resolves to adopt a similar special charge for 2019-2020, **Table 2** details the estimated revenue from the special charge as well as the estimated disbursements for 2019-2020.

Table 2

Special Charges carried over from the previous Overall Plan	\$261,262
add Special Charges levied from the 2018-2019 Overall Plan	\$435,446
less Disbursements under the 2018-2019 Overall Plan	\$400,000
Unspent Special Charges to carried forward	\$296,708
add Special Charges estimated from the 2019-2020 Overall Plan	\$81,480
less Disbursements estimated under the 2019-2020 Overall Plan	\$423,752
Estimated deficit from the Special Charges	\$45,544

The estimated deficit for 2019-2020 is being funded by Council through general rates and is included in the estimated budget surplus for 2019-2020.

RISK MANAGEMENT IMPLICATIONS

Due to delays in reviewing the QFES boundaries (refer Attachment 1), as well as the high level of growth experienced in green field areas of Ipswich (most of which were outside of the previous QFES boundaries), the number of properties which have been levied the Rural Fire Resources Levy Special Charge in previous years, had increased significantly. This in turn resulted in increased revenue from the special charges and the ability for Council to provide greater levels of funding to the local Rural Fire Brigades.

With the review of the QFES boundaries now complete the number of properties outside of this area has significantly reduced resulting in decreased anticipated revenue from the special charge.

Further, based on the new QFES boundaries which now include the green field growth areas of Ipswich, the number properties subject to a special charge in future years are likely to remain low, resulting in continued lower special charge revenues.

While the local Rural Fire Brigades and the properties in the benefited area have received the benefit of the increased funding in recent years, this may have inadvertently created a higher expectation that will need to be managed in future years, assuming the continuation of the special charge or similar other charge.

LEGAL/POLICY BASIS

This report and its recommendations are consistent with the following legislative provisions:

Local Government Act 2009

Local Government Regulation 2012

Fire and Emergency Services Act 1990

COMMUNITY AND OTHER CONSULTATION

The financial needs of the local Rural Fire Brigades have been presented to Council for consideration. Consultation with the property owners in the benefited area and with the local Rural Fire Brigades will need to be undertaken in the coming year to assist in managing expectations in regards to the services, facilities and activities funded by the special charge.

CONCLUSION

The properties outside the QFES boundaries continue to benefit from the services, facilities and activities funded by the Rural Fire Resources Levy Special Charge and continuation of the special charge is appropriate.

ATTACHMENTS AND CONFIDENTIAL BACKGROUND PAPERS

1	QFES District Boundaries 
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Paul Mollenhauer

TREASURY ACCOUNTING MANAGER

I concur with the recommendations contained in this report.

Jeffrey Keech

FINANCE MANAGER

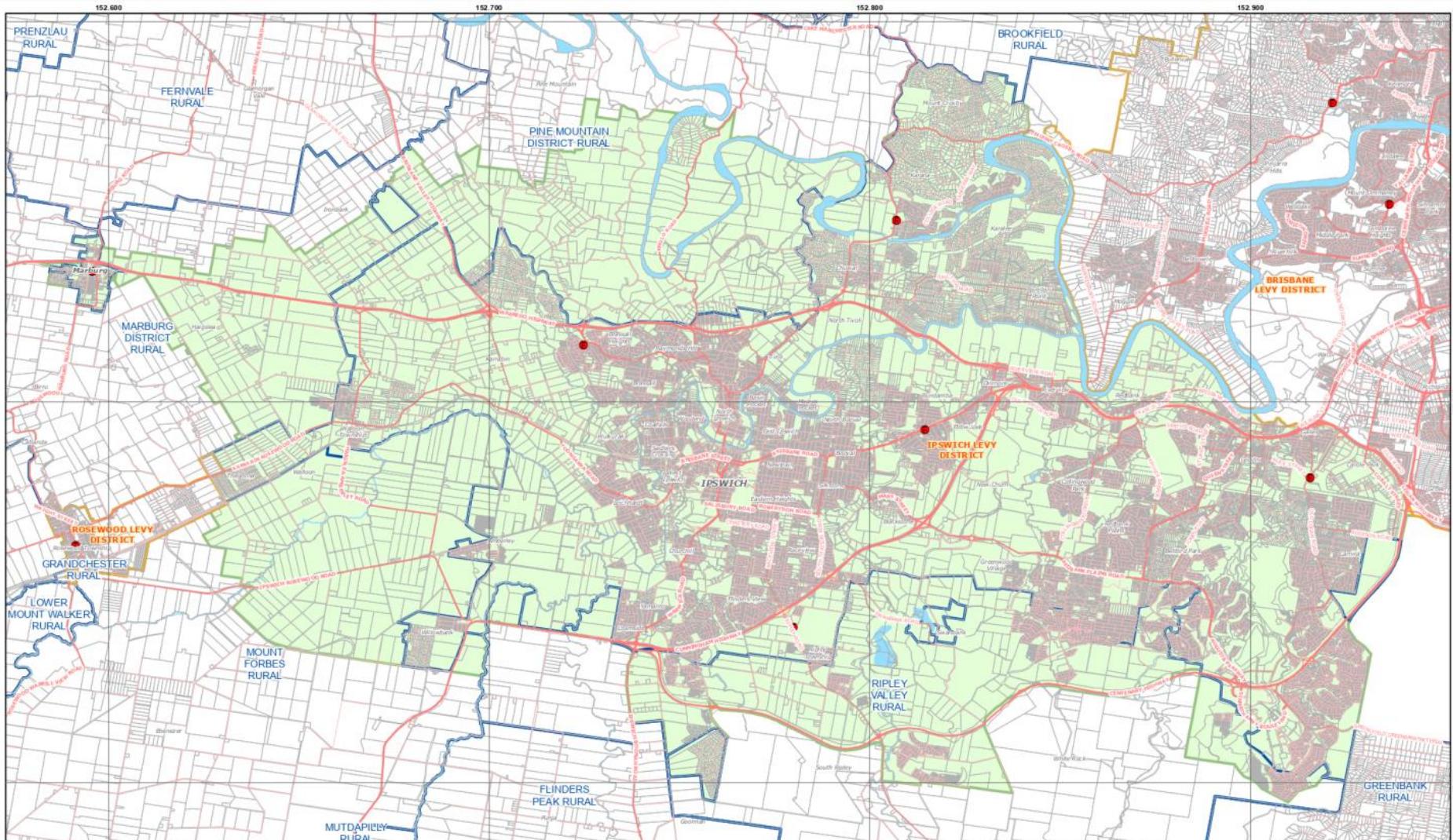
I concur with the recommendations contained in this report.

Andrew Knight

GENERAL MANAGER - CORPORATE SERVICES

"Together, we proudly enhance the quality of life for our community"

Item L.4 / Attachment 1



Map Produced on 11/06/2019
Region Number: R1304
Email: attachment@ipswich.qld.gov.au



Produced by the
Spatial Solutions and Projects Team
Public Safety Business Agency



* EMFRL stands for Emergency Management, Fire and Rescue Levy

Scale at A3: 1:105,000
0 1 2 3 4 Kilometres
N E
W S
Note: Grid co-ordinates are shown as decimal degrees.



Doc ID No: A5589148

ITEM: L.5

SUBJECT: ADOPTION OF THE 2019-2020 BUDGET AND ASSOCIATED MATTERS

AUTHOR: GENERAL MANAGER - CORPORATE SERVICES

DATE: 20 JUNE 2019

EXECUTIVE SUMMARY

This is a report concerning the adoption of the 2019-2020 Budget and associated matters.

RECOMMENDATION/S

- A. **That the Interim Administrator of the Ipswich City Council receive and note the contents of the General Manager - Corporate Services' report dated 20 June 2019 concerning the 2019-2020 Budget and associated matters.**
- B. **That the Interim Administrator of the Ipswich City Council receive and note the Statement of Estimated Financial Position for the previous financial year 2018-2019, which is Attachment 1 to the report by the General Manager - Corporate Services dated 20 June 2019.**
- C. **That in accordance with section 81 of the *Local Government Regulation 2012*, the Interim Administrator of the Ipswich City Council decide the different rating categories of rateable land in the local government area as follows:**
 - (a) **the rating categories of rateable land in the local government area are in column 1 of the table below which is stated in Part 2 of the 2019-2020 Budget in Attachment 2 to the report by the General Manager - Corporate Services dated 20 June 2019;**
 - (b) **the description of each of the rating categories of rateable land in the local government area are in column 2 of the table below which is stated in Part 2 of the 2019-2020 Budget in Attachment 2 to the report by the General Manager - Corporate Services dated 20 June 2019;**
 - (c) **the rating category to which each parcel of rateable land in the local government area belongs, is the rating category which is included in the Council's rating files at the date of issue of a relevant quarterly rating assessment notice.**

Column 1 Rating category of rateable land		Column 2 Description of rating category
1	Land not in Brookwater used for a residential purpose which is owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is owner occupied; (d) is not located in Brookwater.
4	Land not used for a residential purpose or for profit purpose.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is not used for a residential purpose or for profit purpose.
8	Land in Brookwater used for a residential purpose which is owner occupied or which is vacant land that is potential owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is either: <ul style="list-style-type: none"> (i) primarily residential and owner occupied; or (ii) vacant land that is potential owner occupied; (c) is located in Brookwater.
9	Land not in Brookwater used for a residential purpose which is not owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is not owner occupied; (d) is not located in Brookwater.
10	Land not in Brookwater which is vacant land less than 20,000m ² that is potential owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is less than 20,000m²; (d) is potential owner occupied; (e) is not located in Brookwater.
11	Land not in Brookwater used for a residential purpose which is owner occupied that is in a community titles scheme not in a high rise structure.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is owner occupied; (d) is included in a community titles scheme; (e) is not in a high rise structure; (f) is not located in Brookwater.
15	Land in Brookwater used for a residential purpose which is not owner occupied or which is vacant land that is not potential owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is either: <ul style="list-style-type: none"> (i) primarily residential and is not owner occupied; or (ii) vacant land that is not potential owner occupied; (c) is located in Brookwater.

Column 1 Rating category of rateable land		Column 2 Description of rating category
16	Land not in Brookwater used for a residential purpose which is not owner occupied that is in a community titles scheme not in a high rise structure.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is not owner occupied; (d) is included in a community titles scheme; (e) is not in a high rise structure; (f) is not located in Brookwater.
17	Land not in Brookwater used for a residential purpose which is owner occupied that is in a community titles scheme in a high rise structure.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is owner occupied; (d) is included in a community titles scheme; (e) is in a high rise structure; (f) is not located in Brookwater.
18	Land not in Brookwater used for a residential purpose which is not owner occupied that is in a community titles scheme in a high rise structure.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is not owner occupied; (d) is included in a community titles scheme; (e) is in a high rise structure; (f) is not located in Brookwater.
19	Land not in Brookwater which is vacant land less than 20,000m ² that is not potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is less than 20,000m ² ; (d) is not potential owner occupied; (e) is not located in Brookwater.
22a	Land used for multi residential with two dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes two dwellings; (d) none of the dwellings are owner occupied.
22b	Land used for multi residential with three to five dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes three to five dwellings; (d) one or more of the dwellings is not owner occupied.
22c	Land used for multi residential with six to nine dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes six to nine dwellings; (d) one or more of the dwellings is not owner occupied.

Column 1 Rating category of rateable land	Column 2 Description of rating category
22d Land used for multi residential with 10 to 14 dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 10 to 14 dwellings; (d) one or more of the dwellings is not owner occupied.
22e Land used for multi residential with 15 to 19 dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 15 to 19 dwellings; (d) one or more of the dwellings is not owner occupied.
22f Land used for multi residential with 20 to 29 dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 20 to 29 dwellings; (d) one or more of the dwellings is not owner occupied.
22g Land used for multi residential with 30 to 39 dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 30 to 39 dwellings; (d) one or more of the dwellings is not owner occupied.
22h Land used for multi residential with 40 or more dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 40 or more dwellings; (d) one or more of the dwellings is not owner occupied.
23 Land not in Brookwater which is vacant land that is 20,000m ² or greater and is potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is 20,000m ² or greater; (d) is potential owner occupied; (e) is not located in Brookwater.
24 Land not in Brookwater which is vacant land that is 20,000m ² or greater and is not potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is 20,000m ² or greater; (d) is not potential owner occupied; (e) is not located in Brookwater.

Column 1 Rating category of rateable land		Column 2 Description of rating category
25	Land which is vacant land requiring rehabilitation as the subject of a previous extractive industry involving coal mining.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) has the Secondary Land Use Code of 78 Previous extractive industries land use requiring site rehabilitation; (d) requires rehabilitation as the subject of a previous extractive industry involving coal mining.
41	Land used for a farming and grazing purpose which is owner occupied or potential owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is either: <ul style="list-style-type: none"> (i) owner occupied; or (ii) potential owner occupied.
42	Land used for a farming and grazing purpose which is not owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is not owner occupied.
43a	Land used for a commercial purpose with a rateable value of less than \$200,000.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of less than \$200,000.
43b	Land used for a commercial purpose with a rateable value of \$200,000 to less than \$500,000.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$200,000 to less than \$500,000.
43c	Land used for a commercial purpose with a rateable value of \$500,000 to less than \$1,000,000.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$500,000 to less than \$1,000,000.
43d	Land used for a commercial purpose with a rateable value of \$1,000,000 to less than \$2,500,000.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$1,000,000 to less than \$2,500,000.
44a	Land used for a commercial purpose with a rateable value of \$2,500,000 to less than \$5,000,000.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$2,500,000 to less than \$5,000,000.

Column 1 Rating category of rateable land	Column 2 Description of rating category
44b Land used for a commercial purpose with a rateable value of \$5,000,000 or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$5,000,000 or greater.
45 Land used for a noxious industry that is not in rating categories 46, 47b and 50.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a noxious industry; (c) is not in rating categories 46, 47b and 50.
46 Land used for a noxious industry involving waste recycling or waste processing.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has the Secondary Land Use Code of 37 Noxious Industry - Waste Recycling/Processing; (c) is primarily for a noxious industry involving waste recycling or waste processing.
47a Land used for an extractive industry involving coal mining or the rehabilitation of land the subject of a previous or current extractive industry involving coal mining.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has the Secondary Land Use Codes of 00 Coal mining and ancillary and/or associated activities including mine rehabilitation; (c) is primarily for an extractive industry involving coal mining or the rehabilitation of land the subject of a previous or current extractive industry involving coal mining.
47b Land used for a noxious industry involving a landfill.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has any of the following Secondary Land Use Codes: (i) 17 Noxious Industry Land Fill - Putrescible Material; (ii) 27 Noxious Industry Land Fill - Non Putrescible Material; (c) is primarily for a noxious industry involving a landfill.
48 Land used for an extractive industry that is not in rating category 47a.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for an extractive industry not involving any of the following: (i) coal mining; (ii) rehabilitation of land the subject of a previous or current extractive industry involving coal mining; (c) is not in rating category 47a.

Column 1 Rating category of rateable land	Column 2 Description of rating category
49a Land used for a light industry with a rateable value of less than \$500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of less than \$500,000.
49b Land used for a light industry with a rateable value of \$500,000 to less than \$1,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$500,000 to less than \$1,000,000.
49c Land used for a light industry with a rateable value of \$1,000,000 to less than \$2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$1,000,000 to less than \$2,500,000.
49d Land used for a light industry with a rateable value of \$2,500,000 to less than \$5,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$2,500,000 to less than \$5,000,000.
49e Land used for a light industry with a rateable value of \$5,000,000 or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$5,000,000 or greater.
50 Land used for a heavy industry.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) if the land has a Primary Council Land Use Code of 37 Noxious/Offensive Industry, the land also has a Secondary Land Use Code of 99 Power Station; (c) is primarily for a heavy industry.
55a Land used for a retail purpose with a total GLA of less than 5,000m ² and a rateable value of less than \$200,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m ² ; (c) has a rateable value of less than \$200,000.
55b Land used for a retail purpose with a total GLA of less than 5,000m ² and a rateable value of \$200,000 to less than \$500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m ² ; (c) has a rateable value of \$200,000 to less than \$500,000.

Column 1 Rating category of rateable land	Column 2 Description of rating category
55c Land used for a retail purpose with a total GLA less of than 5,000m ² and a rateable value of \$500,000 to less than \$1,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m ² ; (c) has a rateable value of \$500,000 to less than \$1,000,000.
55d Land used for a retail purpose with a total GLA of less than 5,000m ² and a rateable value of \$1,000,000 to less than \$2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m ² ; (c) has a rateable value of \$1,000,000 to less than \$2,500,000.
55e Land used for a retail purpose with a total GLA of 5,000m ² to less than 7,500m ² and a rateable value of less than \$2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 5,000m ² to less than 7,500m ² ; (c) has a rateable value of less than \$2,500,000.
55f Land used for a retail purpose with a total GLA of 7,500m ² to less than 10,000m ² and a rateable value of less than \$2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 7,500m ² to less than 10,000m ² ; (c) has a rateable value of less than \$2,500,000.
55g Land used for a retail purpose with a total GLA of less than 10,000m ² and a rateable value of \$2,500,000 or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 10,000m ² ; (c) has a rateable value of \$2,500,000 or greater.
55h 1 Land used for a retail purpose with a total GLA of 10,000m ² to less than 12,500m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 10,000m ² to less than 12,500m ² ; (c) has a land area of less than 200,000m ² .
55h 2 Land used for a retail purpose with a total GLA of 12,500m ² to less than 15,000m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 12,500m ² to less than 15,000m ² ; (c) has a land area of less than 200,000m ² .
55h 3 Land used for a retail purpose with a total GLA of 15,000m ² to less than 17,500m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 15,000m ² to less than 17,500m ² ; (c) has a land area of less than 200,000m ² .

Column 1 Rating category of rateable land		Column 2 Description of rating category
55h 4	Land used for a retail purpose with a total GLA of 17,500m ² to less than 20,000m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 17,500m ² to less than 20,000m ² ; (c) has a land area of less than 200,000m ² .
55i1	Land used for a retail purpose with a total GLA of 20,000m ² to less than 25,000m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 20,000m ² to less than 25,000m ² ; (c) has a land area of less than 200,000m ² .
55i2	Land used for a retail purpose with a total GLA of 25,000m ² to less than 30,000m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 25,000m ² to less than 30,000m ² ; (c) has a land area of less than 200,000m ² .
55j	Land used for a retail purpose with a total GLA of 30,000m ² to less than 45,000m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 30,000m ² to less than 45,000m ² ; (c) has a land area of less than 200,000m ² .
55k	Land used for a retail purpose with a total GLA of 45,000m ² or greater and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 45,000m ² or greater; (c) has a land area of less than 200,000m ² .
55l	Land used for a retail purpose with a total GLA of 10,000m ² to less than 20,000m ² and a land area of 200,000m ² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 10,000m ² to less than 20,000m ² ; (c) has a land area of 200,000m ² or greater.
55 m	Land used for a retail purpose with a total GLA of 20,000m ² to less than 30,000m ² and a land area of 200,000m ² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 20,000m ² to less than 30,000m ² ; (c) has a land area of 200,000m ² or greater.
55n	Land used for a retail purpose with a total GLA of 30,000m ² to less than 45,000m ² and a land area of 200,000m ² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 30,000m ² to less than 45,000m ² ; (c) has a land area of 200,000m ² or greater.
55o	Land used for a retail purpose with a total GLA of 45,000m ² or greater and a land area of 200,000m ² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 45,000m ² or greater; (c) has a land area of 200,000m ² or greater.

- D. That the Interim Administrator of the Ipswich City Council delegate to the Chief Executive Officer the power to identify the rating category to which each parcel of rateable land belongs.
- E. That in accordance with section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, the Interim Administrator of the Ipswich City Council decide to levy differential general rates on rateable land in the local government area, on the basis stated in Part 2 of the 2019-2020 Budget in Attachment 2 to the report by the General Manager - Corporate Services dated 20 June 2019.
- F. That in accordance with section 74 and section 76 of the *Local Government Regulation 2012*, the Interim Administrator of the Ipswich City Council decide that the rateable value of land for the financial year will be the 3-year averaged value of the land, on the basis stated in Part 2 of the 2019-2020 Budget in Attachment 2 to the report by the General Manager - Corporate Services dated 20 June 2019.
- G. That in accordance with section 80 of the *Local Government Regulation 2012*, the Interim Administrator of the Ipswich City Council decide that the differential general rates for each rating category of rateable land in the local government area is that in column 2 of the table below which is stated in Part 2 of the 2019-2020 Budget in Attachment 2 to the report by the General Manager - Corporate Services dated 20 June 2019.

Column 1 Rating category	Column 2 Differential general rates	Column 3 Minimum amount of general rates	Column 4 Limitation on increase of levied 2018-2019 differential general rates (%)
1	0.7344 cents in the dollar on the rateable value of all rateable land in this rating category	\$961	15
4	0.7344 cents in the dollar on the rateable value of all rateable land in this rating category	\$588	15
8	0.7344 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,332	15
9	0.9776 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,302	15
10	0.7344 cents in the dollar on the rateable value of all rateable land in this rating category	\$961	15
11	0.7344 cents in the dollar on the rateable value of all rateable land in this rating category	\$961	15
15	0.9776 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,961	15

Column 1 Rating category	Column 2 Differential general rates	Column 3 Minimum amount of general rates	Column 4 Limitation on increase of levied 2018-2019 differential general rates (%)
16	0.9776 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,302	15
17	0.7344 cents in the dollar on the rateable value of all rateable land in this rating category	\$961	15
18	0.9776 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,302	15
19	1.0030 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,302	15
22a	0.9776 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,604	15
22b	0.9776 cents in the dollar on the rateable value of all rateable land in this rating category	\$3,906	15
22c	0.9776 cents in the dollar on the rateable value of all rateable land in this rating category	\$7,812	15
22d	0.9776 cents in the dollar on the rateable value of all rateable land in this rating category	\$13,020	15
22e	0.9776 cents in the dollar on the rateable value of all rateable land in this rating category	\$19,530	15
22f	0.9776 cents in the dollar on the rateable value of all rateable land in this rating category	\$26,040	15
22g	0.9776 cents in the dollar on the rateable value of all rateable land in this rating category	\$39,059	15
22h	0.9776 cents in the dollar on the rateable value of all rateable land in this rating category	\$52,079	15
23	0.7344 cents in the dollar on the rateable value of all rateable land in this rating category	\$961	15
24	1.2322 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,302	15
25	6.5126 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,302	15
41	0.6817 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,272	15

Column 1 Rating category	Column 2 Differential general rates	Column 3 Minimum amount of general rates	Column 4 Limitation on increase of levied 2018-2019 differential general rates (%)
42	0.8675 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,272	15
43a	1.8715 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,260	15
43b	1.9651 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
43c	2.0587 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
43d	2.1522 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
44a	2.3394 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
44b	2.4797 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
45	2.4330 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,664	15
46	4.8659 cents in the dollar on the rateable value of all rateable land in this rating category	\$22,616	15
47a	19.1874 cents in the dollar on the rateable value of all rateable land in this rating category	\$13,348	15
47b	30.7101 cents in the dollar on the rateable value of all rateable land in this rating category	\$432,000	5
48	3.1816 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,136	15
49a	2.0587 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,412	15
49b	2.1522 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
49c	2.2458 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
49d	2.4330 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15

Column 1 Rating category	Column 2 Differential general rates	Column 3 Minimum amount of general rates	Column 4 Limitation on increase of levied 2018-2019 differential general rates (%)
49e	2.5733 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
50	3.0880 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
55a	1.8715 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,260	15
55b	1.9651 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
55c	2.0587 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
55d	2.1522 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
55e	2.5733 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	7.5
55f	2.9944 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	7.5
55g	3.4623 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	7.5
55h1	4.7696 cents in the dollar on the rateable value of all rateable land in this rating category	\$321,330	15
55h2	4.7696 cents in the dollar on the rateable value of all rateable land in this rating category	\$397,280	15
55h3	4.7696 cents in the dollar on the rateable value of all rateable land in this rating category	\$473,230	15
55h4	4.7696 cents in the dollar on the rateable value of all rateable land in this rating category	\$549,180	15
55i1	4.7696 cents in the dollar on the rateable value of all rateable land in this rating category	\$650,459	15
55i2	4.7696 cents in the dollar on the rateable value of all rateable land in this rating category	\$751,399	15
55j	4.7696 cents in the dollar on the rateable value of all rateable land in this rating category	\$894,742	15

Column 1 Rating category	Column 2 Differential general rates	Column 3 Minimum amount of general rates	Column 4 Limitation on increase of levied 2018-2019 differential general rates (%)
55k	4.7696 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,431,627	15
55l	4.7696 cents in the dollar on the rateable value of all rateable land in this rating category	\$911,535	15
55m	4.7696 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,367,153	15
55n	4.7696 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,051,979	15
55o	4.7696 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,653,638	15

- H. That in accordance with section 77 of the *Local Government Regulation 2012*, the Interim Administrator of the Ipswich City Council decide that the minimum amount of general rates for certain rating categories of rateable land in the local government area is to be fixed to that amount in column 3 of the table in Resolution G, on the basis stated in Part 2 of the 2019-2020 Budget in Attachment 2 to the report by the General Manager - Corporate Services dated 20 June 2019.
- I. That in accordance with section 116 of the *Local Government Regulation 2012*, the Interim Administrator of the Ipswich City Council decide to limit the increase in the differential general rates for certain rating categories of rateable land in the local government area to not more than the differential general rates for the last financial year increased by the percentage stated in column 4 of the table in Resolution G, on the basis stated in Part 2 of the 2019-2020 Budget in Attachment 2 to the report by the General Manager - Corporate Services dated 20 June 2019.
- J. That in accordance with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, the Interim Administrator of the Ipswich City Council decide to levy utility charges for waste management services on rateable land in the local government area that are in column 2 of the table below, on the basis stated in Part 3 of the 2019-2020 Budget in Attachment 2 to the report by the General Manager - Corporate Services dated 20 June 2019.

Column 1 Type of waste management service	Column 2 Waste management utility charge per waste management service (per annum)
Household waste service	\$361.00
Adjusted household waste service	\$180.60
Green waste service	\$75.00
Non-household waste service	\$361.00
Non-household waste levy	\$61.40

- K. That in accordance with section 94 of the *Local Government Act 2009*, section 94 of the *Local Government Regulation 2012* and section 128A of the *Fire and Emergency Services Act 1990*, the Interim Administrator of the Ipswich City Council decide to levy a special charge of \$42 per annum for the Rural Fire Brigades Services (which is also known as the Rural Fire Resources levy) for the services, facilities or activities identified in the Rural Fire Resources Levy Overall Plan, on rateable land in the local government area that specially benefits from the Rural Fire Brigades Services, on the basis stated in Part 4 of the 2019-2020 Budget in Attachment 2 to the report by the General Manager - Corporate Services dated 20 June 2019.
- L. That in accordance with section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, the Interim Administrator of the Ipswich City Council decide to levy a separate charge of \$45 per annum for the Ipswich Enviroplan on rateable land in the local government area, on the basis stated in Part 5 of the 2019-2020 Budget in Attachment 2 to the report by the General Manager - Corporate Services dated 20 June 2019.
- M. That in accordance with section 107 of the *Local Government Regulation 2012* and section 114 of the *Fire and Emergency Services Act 1990*, the Interim Administrator of the Ipswich City Council decide that rates and charges (including the Emergency Management Levy) will be levied quarterly on the basis stated in Part 6 of the 2019-2020 Budget in Attachment 2 to the report by the General Manager - Corporate Services dated 20 June 2019.
- N. That the Interim Administrator of the Ipswich City Council decide on the basis stated in Part 6 of the 2019-2020 Budget in Attachment 2 to the report by the General Manager - Corporate Services dated 20 June 2019, the following:
- the period within which rates and charges (including the Emergency Management Levy under section 115 of the *Fire and Emergency Services Act 1990*) must be paid in accordance with section 118 of the *Local Government Regulation 2012*;
 - to allow ratepayers to pay rates and charges (including the Emergency Management Levy) by instalments in accordance with section 129 of the *Local Government Regulation 2012*;
 - to allow a discount for payment of rates and charges before the end of a period that ends on or before the due date for payment in accordance with section 130 of the *Local Government Regulation 2012*.

- O. That in accordance with section 133 of the *Local Government Regulation 2012*, the Interim Administrator of the Ipswich City Council decide that interest is payable on overdue rates and charges, at an annual rate of 9.83%, on the basis stated in Part 7 of the 2019-2020 Budget in Attachment 2 to the report by the General Manager - Corporate Services dated 20 June 2019.
- P. That in accordance with Chapter 4, Part 10 of the *Local Government Regulation 2012*, the Interim Administrator of the Ipswich City Council decide to grant a concession for rates and charges to an eligible pensioner who owns and occupies rateable land, on the basis stated in Part 8 of the 2019-2020 Budget in Attachment 2 to the report by the General Manager - Corporate Services dated 20 June 2019.
- Q. That in accordance with section 192 of the *Local Government Regulation 2012*, the Interim Administrator of the Ipswich City Council adopt the Debt Policy for 2019-2020 which is stated in Part 10 of the 2019-2020 Budget in Attachment 2 to the report by the General Manager - Corporate Services dated 20 June 2019.
- R. That in accordance with section 191 of the *Local Government Regulation 2012*, the Interim Administrator of the Ipswich City Council adopt the Investment Policy for 2019-2020 which is stated in Part 11 of the 2019-2020 Budget in Attachment 2 to the report by the General Manager - Corporate Services dated 20 June 2019.
- S. That the Interim Administrator of the Ipswich City Council adopt the Financial Management Policy for 2019-2020 which is stated in Part 12 of the 2019-2020 Budget in Attachment 2 to the report by the General Manager - Corporate Services dated 20 June 2019.
- T. That in accordance with section 198 of the *Local Government Regulation 2012*, the Interim Administrator of the Ipswich City Council adopt the Procurement Policy for 2019-2020 which is stated in Part 13 of the 2019-2020 Budget in Attachment 2 to the report by the General Manager - Corporate Services dated 20 June 2019.
- U. That in accordance with section 104 and section 107A of the *Local Government Act 2009* and section 170 of the *Local Government Regulation 2012*, the Interim Administrator of the Ipswich City Council consider and adopt the 2019-2020 Budget, which is Attachment 2 to the report by the General Manager - Corporate Services dated 20 June 2019, that includes the following:
 - (a) the Budget and Long-Term Financial Forecast which is stated in Part 1, including the Forecast Financial Statements: Statement of Income and Expenditure, Statement of Financial Position, Statement of Cash Flows and Statement of Changes in Equity;
 - (b) the Revenue Statement which is stated in Part 9;
 - (c) the Revenue Policy which is stated in Part 14;
 - (d) the relevant measures of financial sustainability which is stated in Part 1;

- (e) the total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget which is stated in Part 1.
- V. That it be recorded that in each case where a preceding Resolution refers to the whole or a part of a document which is in Attachment 1 or Attachment 2 to the report by the General Manager - Corporate Services dated 20 June 2019, the whole or part of the document is incorporated by reference into and forms part of the terms and content of the Resolution.

RELATED PARTIES

There are no related parties in relation to this report.

ADVANCE IPSWICH THEME LINKAGE

Listening, leading and financial management

PURPOSE OF REPORT/BACKGROUND

Financial Information for the Budget Meeting

Section 205 of the *Local Government Regulation 2012* requires the Chief Executive Officer to present the local government's annual budget meeting with a statement of estimated financial position for the previous financial year.

The statement of estimated financial position is a document stating the financial operations, and financial position, of the local government for the previous financial year (**Attachment 1**).

2019-2020 Budget

The 2019-2020 Budget (**Attachment 2**) contains the Budget, Long-Term Financial Forecast, General Rates, Utility Charges, Special Charges, Separate Charges and other associated documents and polices for the 2019-2020 financial year including the following:

- The 2019-2020 Budget;
- Long-Term Financial Forecast
- Differential General Rates;
- Waste Management Utility Charges;
- Rural Fire Resources Levy Special Charge;
- Enviroplan Separate Charge;
- Time and Manner of Payment of Rates and Charges;
- Interest on Overdue Rates and Charges;
- Concession for Rates or Charges to Pensioners;
- Revenue Statement;
- Debt Policy;
- Investment Policy;

- Financial Management Policy;
- Procurement Policy;
- Revenue Policy.

FINANCIAL/RESOURCE IMPLICATIONS

The 2019-2020 Budget, rating resolutions and related policies provide the financial resources for the organisation for the coming financial year. The Long Term Financial Forecast are the outcomes of the financial strategies intended to provide a sustainable future for the City of Ipswich.

It should be noted that following the finalisation of the draft budget assumptions, Council has been notified that it will receive approximately 50% of the 2019-2020 Financial Assistance Grants prior to 30 June 2019. In recent years Council has received early payment of the Financial Assistance Grants consistently in June of each year. Therefore Council has included in the budget estimates the expectation of continued early payment of the 2020-2021 Financial Assistance Grants in June of 2020. Effectively a full year's grant of \$7.6 million is included in the 2019-2020 Budget as well as the periods of the Long-Term Financial Forecast.

RISK MANAGEMENT IMPLICATIONS

There no specific risk management issues to consider in adopting the 2019-2020 Budget and Long Term Financial Forecast.

LEGAL/POLICY BASIS

This report and its recommendations are consistent with the following legislative provisions:

Local Government Act 2009

Local Government Regulation 2012

Land Valuation Act 2010

Retail Shop Leases Regulation 2016

Waste Reduction and Recycling (Waste Levy) Amendment Act 2019

Fire and Emergency Services Act 1990

Revenue Policy

Revenue Statement

Financial Management Policy

Debt Policy

Investment Policy

Procurement Policy

Pensioner remission of Rates Policy

COMMUNITY AND OTHER CONSULTATION

The 2019-2020 Budget and Long Term Financial Forecast has been developed in consultation with all levels of the organisation. Following the finalisation of the significant estimates and assumptions for the 2019-2020 Budget and Long Term Financial Forecast, a Community Communication Plan was developed and has been delivered in conjunction with the budget adoption.

CONCLUSION

The 2019-2020 Budget, including the Long Term Financial Forecast are presented for consideration.

ATTACHMENTS AND CONFIDENTIAL BACKGROUND PAPERS

- | | |
|----|--|
| 1. | Statement of Estimated Financial Position  |
| 2. | 2019-2020 Budget and Long-Term Financial Forecast  |

Andrew Knight

GENERAL MANAGER - CORPORATE SERVICES

I concur with the recommendations contained in this report.

David Farmer

CHIEF EXECUTIVE OFFICER

“Together, we proudly enhance the quality of life for our community”

STATEMENT OF ESTIMATED FINANCIAL POSITION

**Financial Operations
for the 2018-2019 Financial Year**

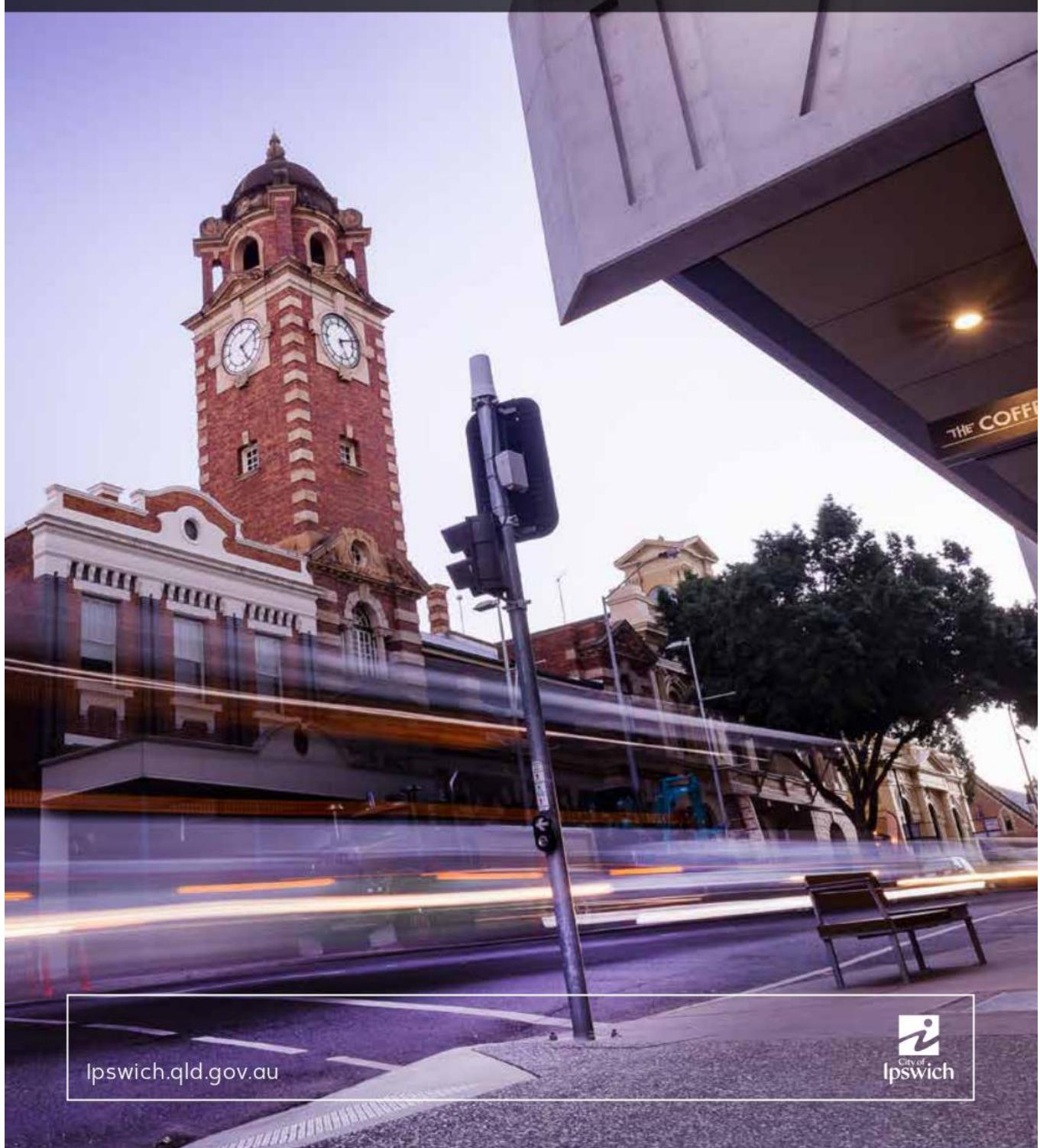
	Adopted Budget 2018-2019	Current Budget 2018-2019	Estimated Financial Position as 30 June 2019
	\$'000	\$'000	\$'000
Revenue and other income			
Differential general rates	178,134	178,134	178,134
Utility and other charges	34,370	34,370	34,370
Less: Discounts and remission	(10,862)	(10,862)	(10,862)
Net rates and utilities charges	201,642	201,642	201,642
Fees and charges	29,751	29,750	29,750
Sales contracts and recoverable works	2,978	2,978	2,978
Government grants and subsidies	14,571	15,352	15,352
Developer Donated assets	67,122	67,122	67,122
Developer Cash contributions	27,647	28,203	28,203
Interest revenue	2,905	4,905	4,905
Other revenue	29,901	44,316	44,316
Total Income	376,517	394,268	394,268
Expenses			
Employee expenses	94,465	94,298	94,298
Materials and services	87,667	92,872	92,871
Depreciation	68,075	68,075	68,047
Finance costs	14,882	12,746	12,860
Other expenses	8,364	8,198	8,198
Total Expenses	273,453	276,188	276,274
Net operating surplus	103,064	118,080	117,994

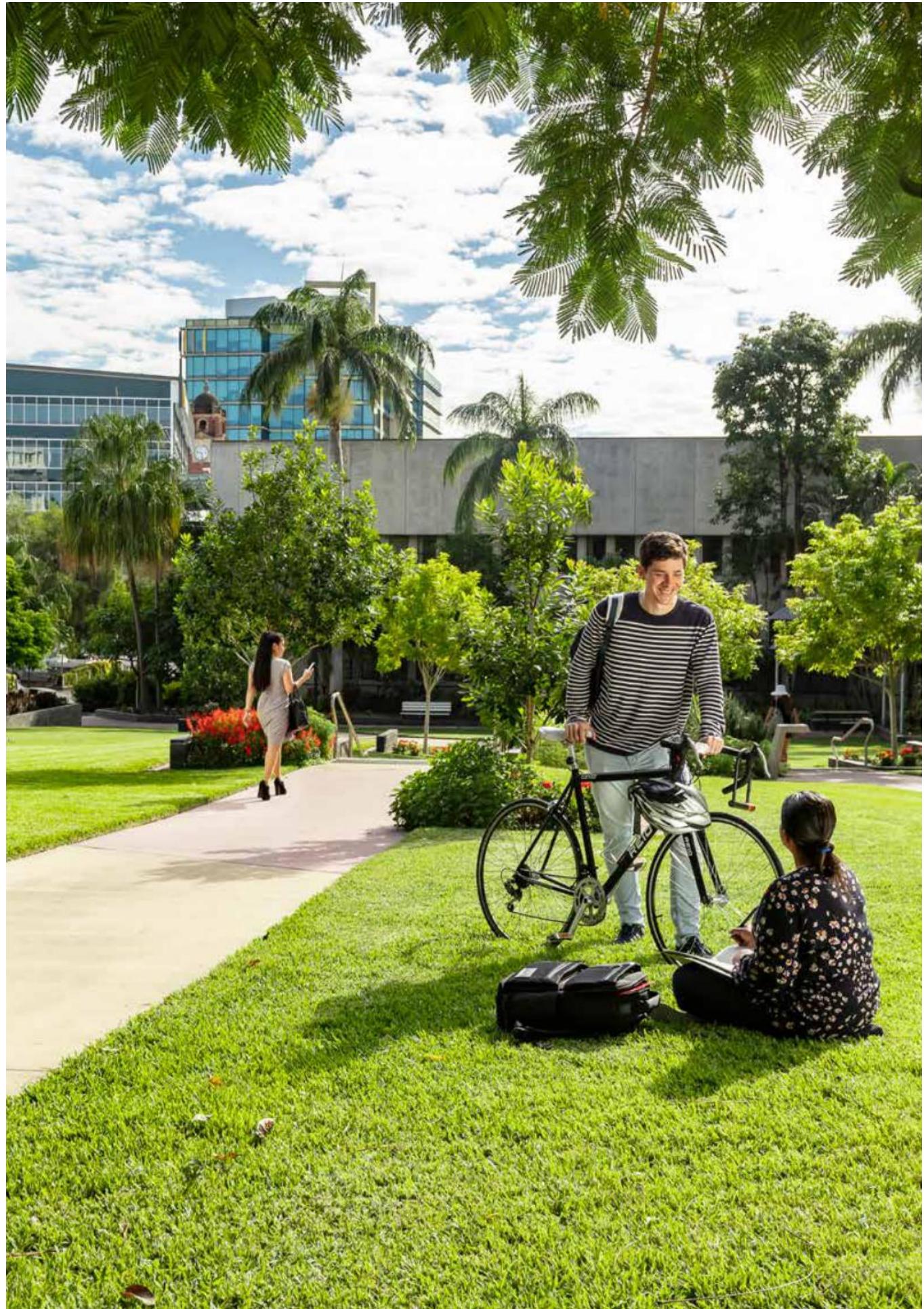
STATEMENT OF ESTIMATED FINANCIAL POSITION

**Financial Position
As at 30 June 2019**

	Adopted Budget 2018-2019	Current Budget 2018-2019	Estimated Financial Position as 30 June 2019
	\$'000	\$'000	\$'000
Current Assets			
Cash and cash equivalents	103,643	205,576	206,253
Receivables	20,700	18,787	25,782
Inventories	1,190	1,190	1,190
Other Financial Assets	3,844	3,844	3,844
	129,377	229,397	237,069
Non-Current Assets			
Other Financial Assets	38,467	27,280	-
Investments	310,800	310,800	310,800
Property Plant and Equipment	2,448,173	2,302,352	2,352,170
Capital Work In Progress	102,633	102,633	102,633
Intangibles	17,742	23,030	23,030
	2,917,815	2,766,094	2,788,633
Total Assets	3,047,192	2,995,492	3,025,702
Current Liabilities			
Payables	38,427	46,333	62,902
Interest Bearing Liabilities	41,253	28,435	27,480
Other Current Liabilities	1,363	1,363	1,363
	81,043	76,131	91,745
Non-Current Liabilities			
Payables	19,838	2,775	2,775
Interest Bearing Liabilities	255,456	272,324	287,007
Other Non-Current Liabilities	77,836	1,296	1,296
	353,130	276,395	291,078
Total Liabilities	434,173	352,527	382,823
Net Community Assets	2,613,019	2,642,965	2,642,879
Community Equity			
Asset Revaluation Reserve	533,212	484,851	484,851
Accumulated Surplus	2,079,807	2,158,114	2,158,028
	2,613,019	2,642,965	2,642,879

City of Ipswich **2019–2020 Budget**





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PART 1. BUDGETED FINANCIAL STATEMENTS AND LONG-TERM FINANCIAL FORECAST

2019-2020 BUDGETED FINANCIAL STATEMENTS

STATEMENT OF INCOME AND EXPENDITURE

	2018-2019 Anticipated \$'000	2019-2020 Budget \$'000	2020-2021 Estimated \$'000	2021-2022 Estimated \$'000
Income				
Operating Revenue				
Differential General Rates	178,134	182,455	191,107	200,230
Utility and Other Charges	34,370	37,213	39,266	41,439
less Discounts and Remissions	(10,862)	(11,186)	(11,615)	(12,057)
Net Rates and Utility Charges	201,642	208,482	218,758	229,612
Fees and Charges	29,750	32,564	34,368	36,269
Interest and Investment Revenue	4,905	4,552	3,423	3,130
Sales Revenue	2,978	3,037	3,222	3,419
Other Income	44,316	37,178	37,922	38,713
Grants, Subsidies, Contributions and Donations	10,501	11,069	11,364	11,737
Total Operating Revenue	294,092	296,882	309,057	322,880
Capital Revenue				
Grants, Subsidies, Contributions and Donations	4,851	7,250	3,079	4,048
Developer Donated Assets	67,122	69,732	67,685	69,716
Developer Cash Contributions	28,203	27,357	31,365	32,490
Total Income	394,268	401,221	411,186	429,134
Expenses				
Operating Expenses				
Employee Benefits	94,298	97,438	101,564	105,835
Materials and Services	92,871	96,722	94,053	98,188
Finance Costs	12,860	14,809	15,114	14,761
Depreciation and Amortisation	68,047	70,364	73,415	75,953
Other Expenses	8,198	14,391	16,140	16,965
Total Operating Expenses	276,274	293,724	300,286	311,702
Net Result	117,994	107,497	110,900	117,432
Operating Result				
Operating Revenue	294,092	296,882	309,057	322,880
Operating Expenses	276,274	293,724	300,286	311,702
Operating Result	17,818	3,158	8,771	11,178

**STATEMENT OF FINANCIAL POSITION**

	2018–2019 Anticipated \$'000	2019–2020 Budget \$'000	2020–2021 Estimated \$'000	2021–2022 Estimated \$'000
Assets				
Current Assets				
Cash and Cash Equivalents	206,253	91,344	90,116	87,102
Receivables	25,782	24,875	26,080	27,280
Inventories	1,190	1,262	1,339	1,420
Other Current Assets	3,844	3,921	3,999	4,081
Total Current Assets	237,069	121,402	121,534	119,883
Non-Current Assets				
Investments	310,800	310,800	310,800	310,800
Property, Plant and Equipment	2,454,803	2,686,176	2,820,170	2,939,919
Intangible Assets	23,030	28,862	30,837	33,302
Total Non-Current Assets	2,788,633	3,025,838	3,161,807	3,284,021
Total Assets	3,025,702	3,147,240	3,283,341	3,403,904
Liabilities				
Current Liabilities				
Payables	42,061	40,639	41,802	44,732
Borrowings	27,480	30,550	34,983	38,592
Provisions	20,841	21,544	22,438	23,362
Other Current Liabilities	1,363	1,673	1,769	1,870
Total Current Liabilities	91,745	94,406	100,992	108,556
Non-Current Liabilities				
Borrowings	287,007	298,293	316,789	312,233
Provisions	2,775	2,869	2,988	3,111
Other Non-Current Liabilities	1,296	1,296	1,296	1,296
Total Non-Current Liabilities	291,078	302,458	321,073	316,640
Total Liabilities	382,823	396,864	422,065	425,196
Net Community Assets	2,642,879	2,750,376	2,861,276	2,978,708
Community Equity				
Asset Revaluation Surplus	484,851	484,851	484,851	484,851
Accumulated Surplus	2,158,028	2,265,525	2,376,425	2,493,857
Total Community Equity	2,642,879	2,750,376	2,861,276	2,978,708

STATEMENT OF CASH FLOWS

	2018–2019 Anticipated \$'000	2019–2020 Budget \$'000	2020–2021 Estimated \$'000	2021–2022 Estimated \$'000
Cash Flows from Operating Activities				
Receipts from Customers	210,476	257,198	268,095	281,842
Payments to Suppliers and Employees	(188,666)	(209,801)	(210,243)	(217,711)
Interest Revenue	4,905	4,552	3,423	3,130
Non-Capital Grants, Subsidies and Contributions	10,502	11,069	11,364	11,737
QUU Tax Equivalents and Participation Returns	29,675	24,970	24,970	24,970
Borrowing Costs	(12,283)	(14,184)	(14,452)	(14,059)
Other Cash Flows from Operating Activities	(444)	(149)	(155)	(163)
Net Cash Flow from Operating Activities	54,165	73,655	83,002	89,746
Cash Flows from Investing Activities				
Payments for Property, Plant and Equipment	(130,249)	(230,161)	(159,021)	(125,407)
Payments for Intangible Assets	(2,800)	(12,455)	(7,727)	(8,372)
Net Movement in Loans and Advances	(7,500)	-	-	-
Proceeds from Sales of Property, Plant and Equipment	4,530	4,779	25,049	5,328
Grants, Subsidies, Contributions and Donations	33,053	34,607	34,444	36,538
Other Cash Flows from Investing Activities	34,534	310	96	101
Net Cash Flows from Investing Activities	(68,432)	(202,920)	(107,159)	(91,812)
Cash Flows from Financing Activities				
Proceeds from Borrowings	101,000	41,000	55,000	35,000
Repayment of Borrowings	(20,081)	(26,644)	(32,071)	(35,948)
Net Cash Flows from Financing Activities	80,919	14,356	22,929	(948)
Net Increase/(Decrease) for the Year	66,652	(114,909)	(1,228)	(3,014)
Opening Cash and Cash Equivalents	139,601	206,253	91,344	90,116
Closing Cash and Cash Equivalents	206,253	91,344	90,116	87,102

**STATEMENT OF CHANGES IN EQUITY**

	2018–2019 Anticipated \$'000	2019–2020 Budget \$'000	2020–2021 Estimated \$'000	2021–2022 Estimated \$'000
Balance at Beginning of Year				
Accumulated Surplus'	2,040,034	2,158,028	2,265,525	2,376,425
Asset Revaluation Reserve	484,851	484,851	484,851	484,851
Total Community Equity	2,524,885	2,642,879	2,750,376	2,861,276
Net Result for the Period				
Accumulated Surplus'	117,994	107,497	110,900	117,432
Asset Revaluation Reserve	-	-	-	-
Total Community Equity	117,994	107,497	110,900	117,432
Asset Revaluation Adjustments				
Accumulated Surplus'	-	-	-	-
Asset Revaluation Reserve	-	-	-	-
Total Community Equity	-	-	-	-
Balance at End of Period				
Accumulated Surplus'	2,158,028	2,265,525	2,376,425	2,493,857
Asset Revaluation Reserve	484,851	484,851	484,851	484,851
TOTAL COMMUNITY EQUITY	2,642,879	2,750,376	2,861,276	2,978,708

ESTIMATED STATEMENT OF INCOME AND EXPENDITURE – IPSWICH WASTE SERVICES

In accordance with section 169(3)(i)(2) of the *Local Government Regulation 2012*, Council is required to include in the budget the estimated costs of the activities of the local government's commercial business units.

	2019-2020 Estimated \$'000
Revenue	
Utilities and other charges	32,672
Fees and Charges	8,388
Interest revenue	166
Other revenue	6,950
Internal trading revenue	1,706
Total Revenue	49,882
Expenses	
Employee Expenses	6,087
Materials and Services	7,164
Depreciation	767
Other expenses	8,397
Internal trading expense	8,720
Tax equivalents expense	6,582
Total Expenses	37,717
Net Operating Surplus	12,165

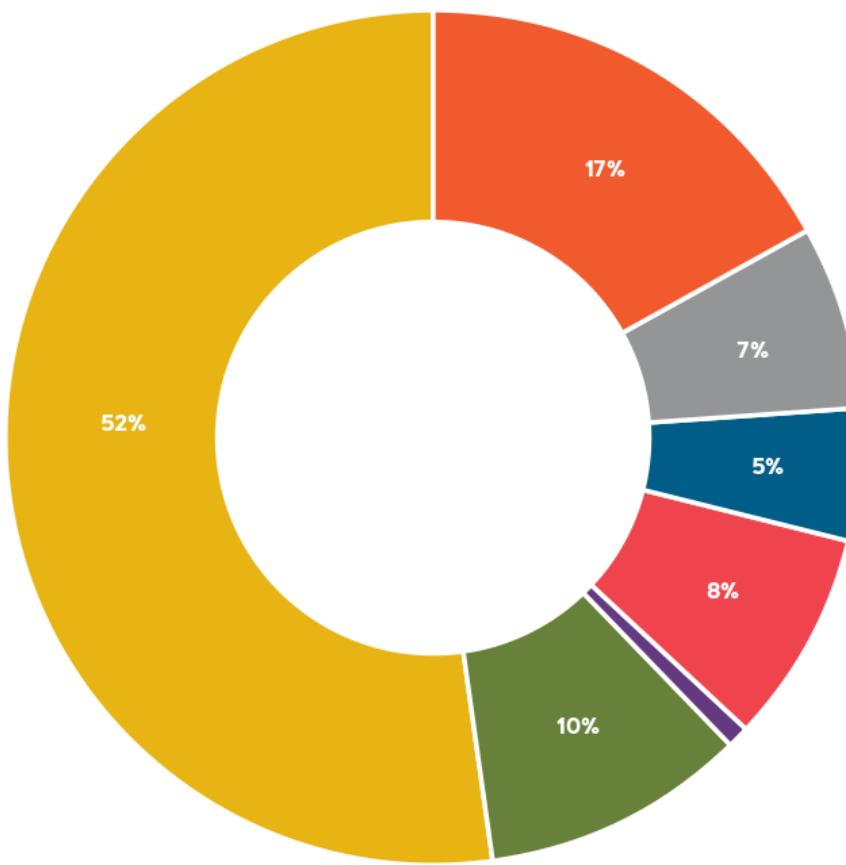
RATES COMPARISION

In accordance with section 169(6) of the *Local Government Regulation 2012*, the council is required to report the total value of the change, expressed as a percentage in the rates and utility charges levied for the financial year (2019/2020) compared with the rates and utility charges levied in the previous budget (2018/2019).

	2018–2019 Budget	2019–2020 Budget	Increase
Rates	181,980	186,721	2.61%*
Utility Charges	30,524	32,947	7.94%*
Gross Rates and Charges	212,504	219,668	3.37%*
less Discounts and Remissions	(10,862)	(11,186)	
Net Rates and Charges	201,642	208,482	

*includes estimated growth

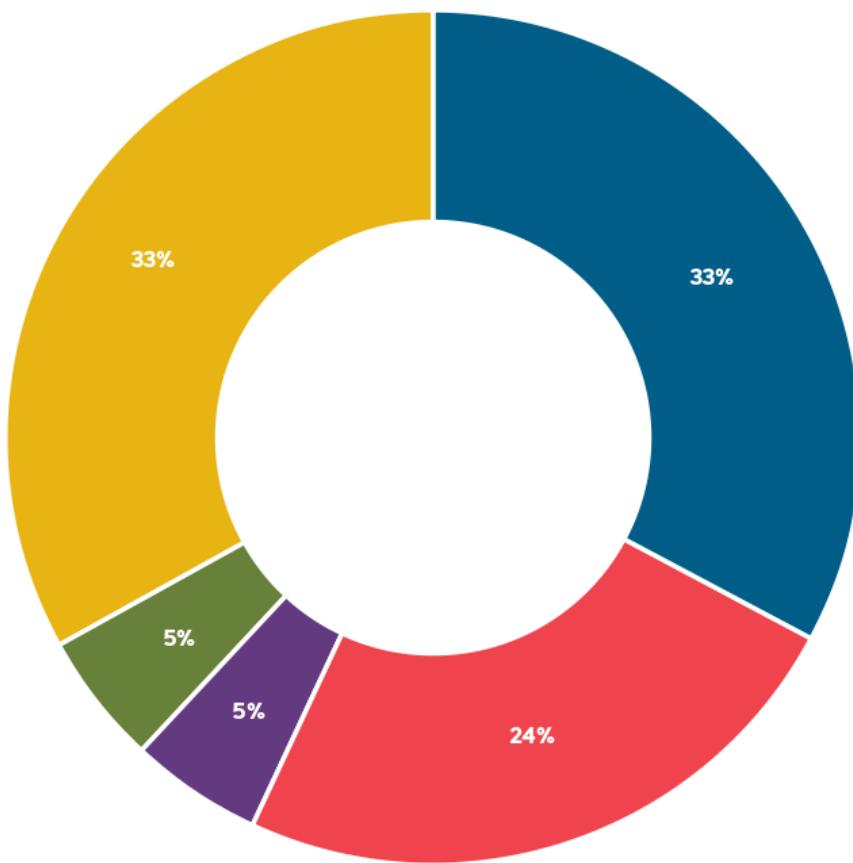
2019-2020 INCOME



- Net Rates and Utility Charges
- Developer Donated Assets
- Developer Cash Contributions
- Government Grants and Subsidies
- Fees and Charges
- Interest Revenue
- Other Revenue



2019-2020 EXPENSES



- Employee Expenses
- Materials and Services
- Depreciation
- Finance Costs
- Other Expenses

2019-2020 LONG-TERM FINANCIAL FORECAST**STATEMENT OF INCOME AND EXPENDITURE**

	2019-2020 Budget \$'000	2020-2021 Estimated \$'000	2021-2022 Estimated \$'000	2022-2023 Estimated \$'000
Income				
Operating Revenue				
Differential General Rates	182,455	191,107	200,230	209,851
Utility and Other Charges	37,213	39,266	41,439	43,738
less Discounts and Remissions	(11,186)	(11,615)	(12,057)	(12,512)
Net Rates and Utility Charges	208,482	218,758	229,612	241,077
Fees and Charges	32,564	34,368	36,269	38,273
Interest and Investment Revenue	4,552	3,423	3,130	3,282
Sales Revenue	3,037	3,222	3,419	3,627
Other Income	37,178	37,922	38,713	39,552
Grants, Subsidies, Contributions and Donations	11,069	11,364	11,737	12,131
Total Operating Revenue	296,882	309,057	322,880	337,942
Capital Revenue				
Grants, Subsidies, Contributions and Donations	7,250	3,079	4,048	4,480
Developer Donated Assets	69,732	67,685	69,716	71,518
Developer Cash Contributions	27,357	31,365	32,490	31,684
Total Income	401,221	411,186	429,134	445,624
Expenses				
Operating Expenses				
Employee Benefits	97,438	101,564	105,835	110,163
Materials and Services	96,722	94,053	98,188	99,615
Finance Costs	14,809	15,114	14,761	14,099
Depreciation and Amortisation	70,364	73,415	75,953	78,135
Other Expenses	14,391	16,140	16,965	17,842
Total Operating Expenses	293,724	300,286	311,702	319,854
Net Result	107,497	110,900	117,432	125,770
Operating Result				
Operating Revenue	296,882	309,057	322,880	337,942
Operating Expenses	293,724	300,286	311,702	319,854
Operating Result	3,158	8,771	11,178	18,088

Item L.5 / Attachment 2.

2023-2024 Estimated \$'000	2024-2025 Estimated \$'000	2025-2026 Estimated \$'000	2026-2027 Estimated \$'000	2027-2028 Estimated \$'000	2028-2029 Estimated \$'000
219,997	231,542	243,771	256,724	270,447	284,988
46,170	48,982	51,970	55,146	58,521	62,108
(12,980)	(13,464)	(13,961)	(14,472)	(14,996)	(15,535)
253,187	267,060	281,780	297,398	313,972	331,561
40,385	42,614	44,965	47,445	50,064	52,829
3,407	3,476	3,274	3,594	4,432	5,251
3,849	4,084	4,333	4,598	4,878	5,176
40,442	41,387	42,951	44,601	46,343	48,179
12,547	12,986	13,449	13,938	14,454	14,998
353,817	371,607	390,752	411,574	434,143	457,994
4,587	4,675	4,765	4,875	4,986	5,098
73,666	75,510	77,775	80,108	82,511	85,000
32,387	33,484	34,315	35,326	40,097	41,000
464,457	485,276	507,607	531,883	561,737	589,092
114,736	119,470	124,368	129,231	134,259	139,458
105,537	107,960	114,562	118,562	127,036	130,854
13,553	13,068	12,531	11,455	10,766	10,077
79,930	82,034	84,242	86,438	85,563	88,904
18,771	19,758	20,805	21,916	23,096	24,347
332,527	342,290	356,508	367,602	380,720	393,640
131,930	142,986	151,099	164,281	181,017	195,452
353,817	371,607	390,752	411,574	434,143	457,994
332,527	342,290	356,508	367,602	380,720	393,640
21,290	29,317	34,244	43,972	53,423	64,354

STATEMENT OF FINANCIAL POSITION

	2019–2020 Budget \$'000	2020–2021 Estimated \$'000	2021–2022 Estimated \$'000	2022–2023 Estimated \$'000
Assets				
Current Assets				
Cash and Cash Equivalents	91,344	90,116	87,102	86,349
Receivables	24,875	26,080	27,280	28,549
Inventories	1,262	1,339	1,420	1,506
Other Current Assets	3,921	3,999	4,081	4,167
Non-Current Assets Held for Sale	-	-	-	-
Total Current Assets	121,402	121,534	119,883	120,571
Non-Current Assets				
Investments	310,800	310,800	310,800	310,800
Property, Plant and Equipment	2,686,176	2,820,170	2,939,919	3,066,560
Intangible Assets	28,862	30,837	33,302	35,566
Total Non-Current Assets	3,025,838	3,161,807	3,284,021	3,412,926
Total Assets	3,147,240	3,283,341	3,403,904	3,533,497
Liabilities				
Current Liabilities				
Payables	40,639	41,802	44,732	47,077
Borrowings	30,550	34,983	38,592	42,576
Provisions	21,544	22,438	23,362	24,299
Other Current Liabilities	1,673	1,769	1,870	1,977
Total Current Liabilities	94,406	100,992	108,556	115,929
Non-Current Liabilities				
Borrowings	298,293	316,789	312,233	308,559
Provisions	2,869	2,988	3,111	3,235
Other Non-Current Liabilities	1,296	1,296	1,296	1,296
Total Non-Current Liabilities	302,458	321,073	316,640	313,090
Total Liabilities	396,864	422,065	425,196	429,019
Net Community Assets	2,750,376	2,861,276	2,978,708	3,104,478
Community Equity				
Asset Revaluation Surplus	484,851	484,851	484,851	484,851
Accumulated Surplus'	2,265,525	2,376,425	2,493,857	2,619,627
Total Community Equity	2,750,376	2,861,276	2,978,708	3,104,478

Item L.5 / Attachment 2.

2023–2024 Estimated \$'000	2024–2025 Estimated \$'000	2025–2026 Estimated \$'000	2026–2027 Estimated \$'000	2027–2028 Estimated \$'000	2028–2029 Estimated \$'000
84,830	71,885	62,062	84,862	105,274	136,689
29,807	31,393	33,048	34,802	36,561	38,631
1,597	1,695	1,798	1,908	2,025	2,149
4,257	4,350	4,448	4,550	4,657	4,769
120,491	109,323	101,356	126,122	148,517	182,238
310,800	310,800	310,800	310,800	310,800	310,800
3,206,916	3,374,277	3,535,957	3,656,476	3,797,541	3,942,555
37,360	39,383	42,106	44,570	46,347	47,492
3,555,076	3,724,460	3,888,863	4,011,846	4,154,688	4,300,847
3,675,567	3,833,783	3,990,219	4,137,968	4,303,205	4,483,085
49,922	52,830	56,094	59,298	62,865	66,567
47,325	52,761	45,387	35,318	35,296	34,111
25,289	26,314	27,375	28,428	29,516	30,642
2,090	2,209	2,335	2,468	2,609	2,758
124,626	134,114	131,191	125,512	130,286	134,078
309,870	315,475	323,594	312,601	291,902	272,388
3,367	3,504	3,645	3,785	3,930	4,080
1,296	1,296	1,296	1,296	1,296	1,296
314,533	320,275	328,535	317,682	297,128	277,764
439,159	454,389	459,726	443,194	427,414	411,842
3,236,408	3,379,394	3,530,493	3,694,774	3,875,791	4,071,243
484,851	484,851	484,851	484,851	484,851	484,851
2,751,557	2,894,543	3,045,642	3,209,923	3,390,940	3,586,392
3,236,408	3,379,394	3,530,493	3,694,774	3,875,791	4,071,243

STATEMENT OF CASH FLOWS

	2019–2020 Budget \$'000	2020–2021 Estimated \$'000	2021–2022 Estimated \$'000	2022–2023 Estimated \$'000
Cash Flows from Operating Activities				
Receipts from Customers	257,198	268,095	281,842	296,291
Payments to Suppliers and Employees	(209,801)	(210,243)	(217,711)	(224,959)
Interest Revenue	4,552	3,423	3,130	3,282
Non-Capital Grants, Subsidies and Contributions	11,069	11,364	11,737	12,131
QUU Tax Equivalents and Participation Returns	24,970	24,970	24,970	24,970
Borrowing Costs	(14,184)	(14,452)	(14,059)	(13,356)
Other Cash Flows from Operating Activities	(149)	(155)	(163)	(172)
Net Cash Flow from Operating Activities	73,655	83,002	89,746	98,187
Cash Flows from Investing Activities				
Payments for Property, Plant and Equipment	(230,161)	(159,021)	(125,407)	(132,513)
Payments for Intangible Assets	(12,455)	(7,727)	(8,372)	(8,639)
Net Movement in Loans And Advances	-	-	-	-
Proceeds from Sales of Property, Plant and Equipment	4,779	25,049	5,328	5,631
Grants, Subsidies, Contributions and Donations	34,607	34,444	36,538	36,164
Other Cash Flows from Investing Activities	310	96	101	107
Net Cash Flows from Investing Activities	(202,920)	(107,159)	(91,812)	(99,250)
Cash Flows from Financing Activities				
Proceeds from Borrowings	41,000	55,000	35,000	40,000
Repayment of Borrowings	(26,644)	(32,071)	(35,948)	(39,690)
Net Cash Flows from Financing Activities	14,356	22,929	(948)	310
Net Increase/(Decrease) for the Year	(114,909)	(1,228)	(3,014)	(753)
Opening Cash and Cash Equivalents	206,253	91,344	90,116	87,102
Closing Cash and Cash Equivalents	91,344	90,116	87,102	86,349

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2023–2024 Estimated \$'000	2024–2025 Estimated \$'000	2025–2026 Estimated \$'000	2026–2027 Estimated \$'000	2027–2028 Estimated \$'000	2028–2029 Estimated \$'000
311,636	328,589	346,842	366,169	386,765	408,301
(235,865)	(243,952)	(256,155)	(266,250)	(280,587)	(290,737)
3,407	3,476	3,274	3,594	4,432	5,251
12,547	12,986	13,449	13,938	14,454	14,998
24,970	24,970	25,532	26,119	26,733	27,374
(12,765)	(12,233)	(11,646)	(10,516)	(9,770)	(9,021)
(181)	(191)	(201)	(212)	(224)	(236)
103,749	113,645	121,095	132,842	141,803	155,930
(146,021)	(173,703)	(168,304)	(126,872)	(143,590)	(147,620)
(8,340)	(8,493)	(9,211)	(9,454)	(9,700)	(9,943)
-	-	-	-	-	-
5,946	6,288	6,645	7,013	7,396	7,500
36,974	38,159	39,080	40,201	45,083	46,098
113	119	126	133	141	149
(111,328)	(137,630)	(131,664)	(88,979)	(100,670)	(103,816)
50,000	60,000	55,000	25,000	15,000	15,000
(43,940)	(48,960)	(54,254)	(46,063)	(35,721)	(35,699)
6,060	11,040	746	(21,063)	(20,721)	(20,699)
(1,519)	(12,945)	(9,823)	22,800	20,412	31,415
86,349	84,830	71,885	62,062	84,862	105,274
84,830	71,885	62,062	84,862	105,274	136,689

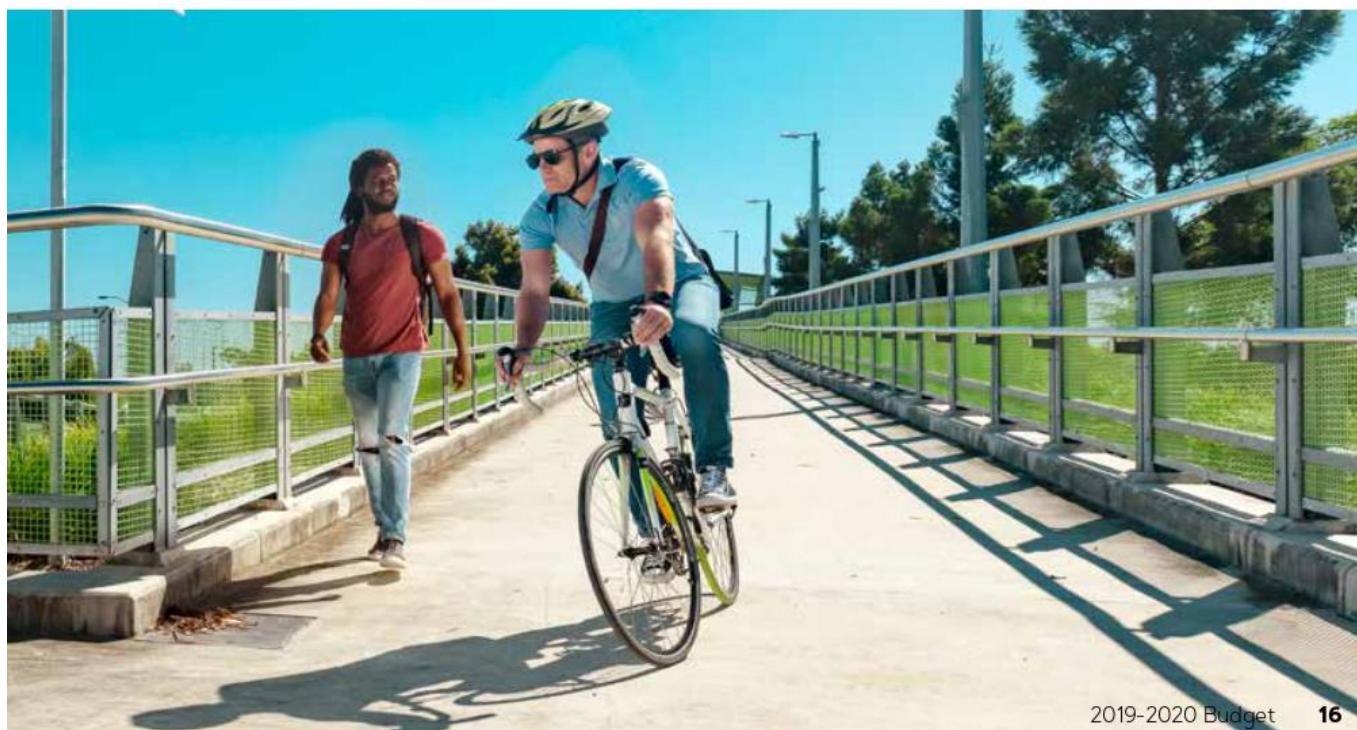
STATEMENT OF CHANGES IN EQUITY

	2019–2020 Budget \$'000	2020–2021 Estimated \$'000	2021–2022 Estimated \$'000	2022–2023 Estimated \$'000
Balance at Beginning of Year				
Accumulated Surplus'	2,158,028	2,265,525	2,376,425	2,493,857
Asset Revaluation Reserve	484,851	484,851	484,851	484,851
Total Community Equity	2,642,879	2,750,376	2,861,276	2,978,708
Net Result for the Period				
Accumulated Surplus'	107,497	110,900	117,432	125,770
Asset Revaluation Reserve	-	-	-	-
Total Community Equity	107,497	110,900	117,432	125,770
Asset Revaluation Adjustments				
Accumulated Surplus'	-	-	-	-
Asset Revaluation Reserve	-	-	-	-
Total Community Equity	-	-	-	-
Balance at End of Period				
Accumulated Surplus'	2,265,525	2,376,425	2,493,857	2,619,627
Asset Revaluation Reserve	484,851	484,851	484,851	484,851
TOTAL COMMUNITY EQUITY	2,750,376	2,861,276	2,978,708	3,104,478





2023–2024 Estimated \$'000	2024–2025 Estimated \$'000	2025–2026 Estimated \$'000	2026–2027 Estimated \$'000	2027–2028 Estimated \$'000	2028–2029 Estimated \$'000
2,619,627	2,751,557	2,894,543	3,045,642	3,209,923	3,390,940
484,851	484,851	484,851	484,851	484,851	484,851
3,104,478	3,236,408	3,379,394	3,530,493	3,694,774	3,875,791
131,930	142,986	151,099	164,281	181,017	195,452
131,930	142,986	151,099	164,281	181,017	195,452
–	–	–	–	–	–
–	–	–	–	–	–
–	–	–	–	–	–
2,751,557	2,894,543	3,045,642	3,209,923	3,390,940	3,586,392
484,851	484,851	484,851	484,851	484,851	484,851
3,236,408	3,379,394	3,530,493	3,694,774	3,875,791	4,071,243



FINANCIAL RATIOS (AS PER LOCAL GOVERNMENT REGULATION 2012)

	2019–2020 Budget	2020–2021 Estimated	2021–2022 Estimated	2022–2023 Estimated
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Operating Surplus	1.06%	2.84%	3.46%	5.35%
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(Net Result (excluding Capital items)) / Total Operating Revenue)

This is an indicator of what extent to which revenues raised cover operational expenses only or are available for capital funding purposes. The operating surplus ratio is the operating surplus (deficit) expressed as a percentage of total operating revenue.

Net Financial Liabilities	92.79%	97.24%	94.56%	91.27%
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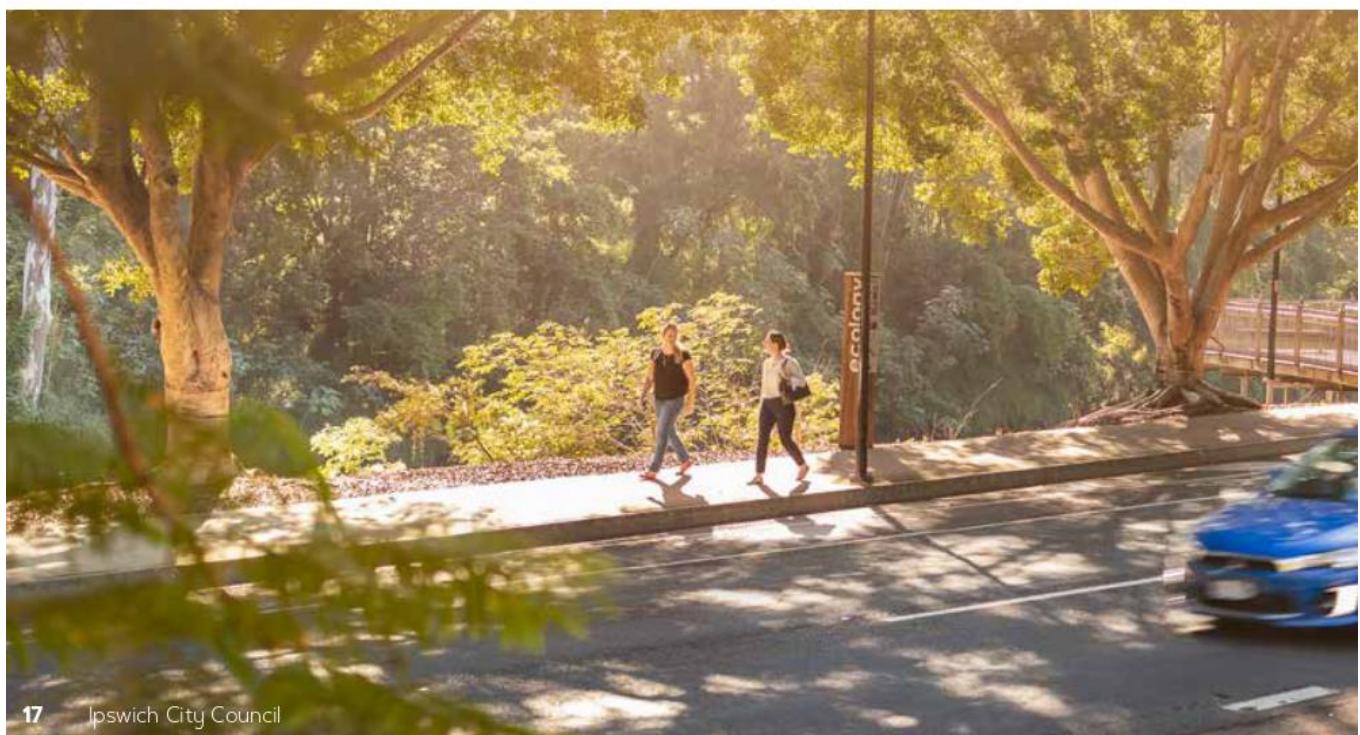
(Total Liabilities less Current Assets / Total Operating Revenue)

This is an indicator of the extent to which the net financial liabilities of a local government can be serviced by its operating revenues. A ratio greater than zero (positive) indicates that total financial liabilities exceed current assets. These net financial liabilities must be serviced using available operating revenues.

Asset Sustainability	74.89%	80.61%	78.64%	78.92%
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(Capex on replacement of assets / Depreciation Expense)

This is an approximation of the extent to which the infrastructure assets managed by the local government are being replaced as these reach the end of their useful lives. Depreciation expense represents an estimate of the extent to which the infrastructure assets have been consumed in a period.



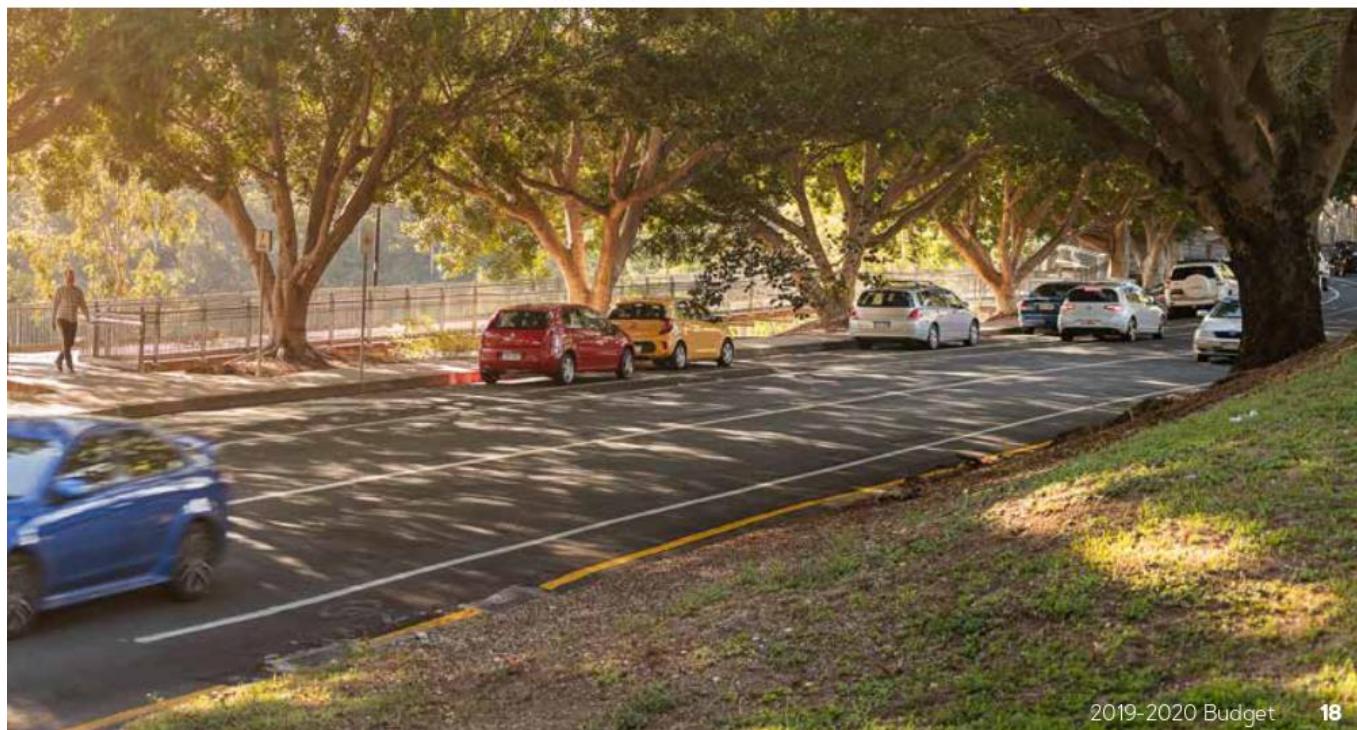
Item L.5 / Attachment 2.

2023–2024 Estimated	2024–2025 Estimated	2025–2026 Estimated	2026–2027 Estimated	2027–2028 Estimated	2028–2029 Estimated
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6.02% 7.89% 8.76% 10.68% 12.31% 14.05%

90.07%	92.86%	91.71%	77.04%	64.24%	50.13%
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92.26%	90.50%	97.04%	93.37%	102.26%	110.37%
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OTHER FINANCIAL RATIOS (AS DETERMINED BY COUNCIL)

	2019–2020 Budget	2020–2021 Estimated	2021–2022 Estimated	2022–2023 Estimated
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Operating Efficiency	1.01	1.03	1.04	1.06
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(*Operating Revenue / Operating Expenses*)

This ratio provides an indication of council's capacity to recover the cost of the day to day expenses of council. This includes the consumption of council's asset base through depreciation expense.

Debt Servicing	13.75%	15.05%	15.49%	15.70%
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(*I & R / Total Operating Revenue*)

This ratio provides an indication of council's capacity to service its outstanding loan borrowings.

Working Capital (-- : 1)	1.29 : 1	1.20 : 1	1.10 : 1	1.04 : 1
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(*Current Assets / Current Liabilities*)

This ratio provides an indication of council's ability to meet it's short term obligations as they fall due. Budget estimates are within satisfactory ranges.

Note : Current Liabilities are exclusive of liability for infrastructure Credits.

Return on Assets	0.55%	0.71%	0.74%	0.89%
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(*EBIT / Assets*)

This ratio provides an indication of council's efficiency in using its assets to generate earnings.
(Where EBIT = Net Operating Result + interest expense + tax)

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2023–2024 Estimated	2024–2025 Estimated	2025–2026 Estimated	2026–2027 Estimated	2027–2028 Estimated	2028–2029 Estimated
1.06	1.09	1.10	1.12	1.14	1.16
16.03%	16.47%	16.86%	13.75%	10.48%	9.76%
0.97 : 1	0.82 : 1	0.77 : 1	1.00 : 1	1.14 : 1	1.36 : 1
0.93%	1.08%	1.15%	1.32%	1.47%	1.64%

PART 2. DIFFERENTIAL GENERAL RATES

2.1 DIFFERENTIAL GENERAL RATES

In accordance with section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, the council has decided to levy differential general rates on rateable land in the local government area on the basis set out in this Part 2.

2.2 DEFINITIONS

- (1) In this Part 2:

Brookwater means the suburb of Brookwater within the local government area which is bounded by Woogaroo Creek to the west and north, Opossum Creek to the north and east, Centenary Highway to the south and Augusta Parkway to the west and is or was within the area of Lots 3, 4, 6 and 7 on SP133267 and Lot 8 on SP143597 in the County of Stanley, Parish of Stapylton.

charitable organisation means any one or more of the following:

- (a) an organisation supplying help, aid, relief, or support to, or the education or instruction (whether spiritual, mental, physical, technical, social, or otherwise) of, or the care, housing, or assistance otherwise of, any persons in distress;
- (b) an organisation aiding in any manner howsoever, of any hospital or ambulance or nursing service in the city;
- (c) an organisation whose purpose is to promote or assist in the promotion of providing educational, training or information aimed at youth development or leisure opportunities;
- (d) an organisation which the council determines to be a charitable purpose;
- (e) an organisation whose purpose is to preserve, restore or maintain structures or places of cultural, environmental, historic, heritage or scientific significance to the local government area;
- (f) an entity that provides assistance or encouragement for the arts or cultural development;
- (g) an organisation whose purpose is to provide early childhood care and is affiliated with the Crèche and Kindergarten Association or is a community based early childhood care provider.

community titles scheme means a scheme of community title however referred to under a community titles Act as defined in the *Local Government Regulation 2012*.

drive-in shopping centre means a premises or a cluster of premises that:

- (a) is used wholly or predominately for carrying out a retail business; and
- (b) is contained within one or more buildings or structures on one or more levels; and
- (c) provides off-street parking for customer vehicles.

gross lettable area (GLA) means that part of the total floor area expressed in square metres of a premises that is occupied or capable of being occupied by means of an agreement or contract for a retail, commercial or ancillary purpose as determined by council from any information source council deems appropriate.

high rise structure means a structure that has five or more storeys above ground whether a storey is used for a residential use or any other use.

natural person means a human being.

non commercial revenue means revenue arising from an arrangement which is either:

- (a) a commercial arrangement where the revenue is substantially less than full commercial revenue; or
- (b) an arrangement other than a commercial arrangement such as a domestic arrangement.

non-profit or sporting organisation means an organisation whose objects do not include the making of profit.

owner occupied means land used for any of the following:

- (a) a residential purpose which is the principal place of residence of the owner of the land;
- (b) a residential purpose which is the principal place of residence of a natural person other than the owner of the land who is a life tenant under the provisions of a will;
- (c) a residential purpose which is not the principal place of residence of the owner of the land that:

- (i) is occupied as a place of residence by a natural person other than the owner of the land; and
- (ii) does not produce a revenue or produces a non commercial revenue; or
- (d) a farming and grazing purpose which is also used as the principal place of residence by the owner of the land.

potential owner occupied means any of the following:

- (a) vacant land which is capable of being used for a residential purpose which is a principal place of residence of the owner of the land;
- (b) land used for a farming and grazing purpose which is capable of being used as the principal place of residence of the owner of the land.

Primary Council Land Use Code means a primary land use code approved by the council which identifies the principal use of the land that is attributable to a rating category as identified in:

- (a) Table 3A (Primary Council Land Use Code applicable to rating categories 1 to 25);
- (b) Table 3B (Primary Council Land Use Code applicable to rating categories 41 to 50); and
- (c) Table 3C (Primary Council Land Use Code applicable to rating categories 55a to 55o).

principal place of residence means the place at which a person primarily resides.

rating category see section 2.3 of Part 2.

retail business has the meaning in the *Retail Shop Leases Regulation 2016*.

retail purpose means a single premises or a cluster of premises that is used wholly or predominantly for the offering of goods or services by means of sale, hire, supply, membership, subscription or other method of trade or commerce, and includes premises used wholly or predominantly for a retail business, shop or group of shops, retail warehouse, drive-in shopping centre, service station, restaurant, hotel or tavern.

Secondary Land Use Code means a secondary land use code approved by the council which is used in conjunction with the Primary Council Land Use Code to indicate a particular land use that is attributable to a rating category as identified in Table 3D.

storey means that part of a building between floor levels and if there is no floor above, it is the part between the floor level and the ceiling.

waste recycling or waste processing means waste recycling or waste processing activities including, but not limited to, the following:

- (a) composting;
- (b) leachate collection;
- (c) gas collection;
- (d) recycling and reprocessing of environmentally regulated waste sludge.

- (2) In this Part 2, any term that is not defined, unless the context or subject matter otherwise indicates or requires, is to have a meaning given to it by the following:

- (a) the *Local Government Act 2009* and that Act's subordinate legislation;
- (b) if not defined in the *Local Government Act 2009* and that Act's subordinate legislation, the Macquarie Dictionary;
- (c) if not defined in the Macquarie Dictionary, the Oxford English Dictionary.

2.3 DIFFERENTIAL GENERAL RATING CATEGORIES

- (1) In accordance with section 81 of the *Local Government Regulation 2012*, the council has decided as follows:
 - (a) that there are 60 rating categories of rateable land in the local government area as stated in column 1 of Table 1 (Differential General Rating Categories);
 - (b) that the description of each of the rating categories of rateable land in the local government area is stated in column 2 of Table 1 (Differential General Rating Categories);
 - (c) that the rating category to which each parcel of rateable land in the local government area belongs is the rating category which is included in the council's rating files at the date of issue of a relevant quarterly rating assessment notice.
- (2) The General Manager Corporate Services, Treasury Accounting Manager and Rates Property Specialist are each appointed as categorisation officers under section 83 of the *Local Government Regulation 2012*.

- (3) The General Manager Corporate Services, Treasury Accounting Manager and Rates Property Specialist are each authorised under section 91 of the *Local Government Regulation 2012* to determine property owners' objections to the rating category for land under section 90 of the *Local Government Regulation 2012*.

2.4 RATEABLE VALUE OF LAND

- (1) In accordance with section 74 of the *Local Government Regulation 2012*, council has decided that the rateable value of land for the financial year will be the 3-year averaged value of the land.
- (2) In accordance with section 76 of the *Local Government Regulation 2012*, the 3 year averaging number for the financial year is 0.94.

2.5 DIFFERENTIAL GENERAL RATES FOR RATEABLE LAND

- (1) In accordance with section 80 of the *Local Government Regulation 2012*, the council has decided that the differential general rates for each rating category of rateable land in the local government area is stated in column 2 of Table 2 (Differential General Rates).
- (2) Where the rateability of any land changes during the financial year, an adjustment to the differential general rates is to be made from the date the change becomes effective.

2.6 MINIMUM GENERAL RATES

In accordance with section 77 of the *Local Government Regulation 2012*, the council has decided to fix a minimum amount of general rates for certain rating categories of rateable land in the local government area as stated in column 3 of Table 2 (Differential General Rates).

2.7 LIMITATION OF INCREASE IN DIFFERENTIAL GENERAL RATES

- (1) In accordance with section 116 of the *Local Government Regulation 2012*, the council has decided to limit the increase in the differential general rates for certain rating categories of rateable land in the local government area to not more than the differential general rates for the last financial year increased by the percentage stated in column 4 of Table 2 (Differential General Rates) where:
- (a) the rates levied for the rateable land in the last financial year were not calculated on a valuation issued under section 50 of the *Land Valuation Act 2010*;
 - (b) a change in ownership of the rateable land has not occurred between 31 March 2019 and 30 June 2020 (inclusive) except where the change in ownership of the rateable land is in any of the following circumstances:
 - (i) the change is made as the result of a decision by a Court or Tribunal in Australia;
 - (ii) the change is made as a result of the registration of a transmission by death;
 - (iii) the change is to the spouse, where the spouse was not previously on the title deed;
 - (iv) the change is to a charitable organisation or non-profit or sporting organisation.
- (2) The Chief Executive Officer of the council is authorised to determine any query or anomalous application of section 2.7(1).

TABLE 1 – DIFFERENTIAL GENERAL RATING CATEGORIES

(this table should be read in conjunction with the definitions in paragraph 2.2 of this Part 2)

Column 1	Column 2
Rating category of rateable land	Description of rating category
1 Land not in Brookwater used for a residential purpose which is owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is owner occupied; (d) is not located in Brookwater.
4 Land not used for a residential purpose or for profit purpose.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is not used for a residential purpose or for profit purpose.
8 Land in Brookwater used for a residential purpose which is owner occupied or which is vacant land that is potential owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is either: <ul style="list-style-type: none"> (i) primarily residential and owner occupied; or (ii) vacant land that is potential owner occupied; (c) is located in Brookwater.
9 Land not in Brookwater used for a residential purpose which is not owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is not owner occupied; (d) is not located in Brookwater.
10 Land not in Brookwater which is vacant land less than 20,000m ² that is potential owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is less than 20,000m²; (d) is potential owner occupied; (e) is not located in Brookwater.

Column 1	Column 2
Rating category of rateable land	Description of rating category
11 Land not in Brookwater used for a residential purpose which is owner occupied that is in a community titles scheme not in a high rise structure.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is owner occupied; (d) is included in a community titles scheme; (e) is not in a high rise structure; (f) is not located in Brookwater.
15 Land in Brookwater used for a residential purpose which is not owner occupied or which is vacant land that is not potential owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is either: <ul style="list-style-type: none"> (i) primarily residential and is not owner occupied; or (ii) vacant land that is not potential owner occupied; (c) is located in Brookwater.
16 Land not in Brookwater used for a residential purpose which is not owner occupied that is in a community titles scheme not in a high rise structure.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is not owner occupied; (d) is included in a community titles scheme; (e) is not in a high rise structure; (f) is not located in Brookwater.
17 Land not in Brookwater used for a residential purpose which is owner occupied that is in a community titles scheme in a high rise structure.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is owner occupied; (d) is included in a community titles scheme; (e) is in a high rise structure; (f) is not located in Brookwater.
18 Land not in Brookwater used for a residential purpose which is not owner occupied that is in a community titles scheme in a high rise structure.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is not owner occupied; (d) is included in a community titles scheme; (e) is in a high rise structure; (f) is not located in Brookwater.

Column 1	Column 2
Rating category of rateable land	Description of rating category
19 Land not in Brookwater which is vacant land less than 20,000m ² that is not potential owner occupied	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is less than 20,000m²; (d) is not potential owner occupied; (e) is not located in Brookwater.
22a Land used for multi residential with two dwellings which are not owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes two dwellings; (d) none of the dwellings are owner occupied.
22b Land used for multi residential with three to five dwellings which are not owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes three to five dwellings; (d) one or more of the dwellings is not owner occupied.
22c Land used for multi residential with six to nine dwellings which are not owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes six to nine dwellings; (d) one or more of the dwellings is not owner occupied.
22d Land used for multi residential with 10 to 14 dwellings which are not owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 10 to 14 dwellings; (d) one or more of the dwellings is not owner occupied.
22e Land used for multi residential with 15 to 19 dwellings which are not owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 15 to 19 dwellings; (d) one or more of the dwellings is not owner occupied.

Column 1	Column 2
Rating category of rateable land	Description of rating category
22f Land used for multi residential with 20 to 29 dwellings which are not owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 20 to 29 dwellings; (d) one or more of the dwellings is not owner occupied.
22g Land used for multi residential with 30 to 39 dwellings which are not owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 30 to 39 dwellings; (d) one or more of the dwellings is not owner occupied.
22h Land used for multi residential with 40 or more dwellings which are not owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 40 or more dwellings; (d) one or more of the dwellings is not owner occupied.
23 Land not in Brookwater which is vacant land that is 20,000m ² or greater and is potential owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is 20,000m² or greater; (d) is potential owner occupied; (e) is not located in Brookwater.
24 Land not in Brookwater which is vacant land that is 20,000m ² or greater and is not potential owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is 20,000m² or greater; (d) is not potential owner occupied; (e) is not located in Brookwater.
25 Land which is vacant land requiring rehabilitation as the subject of a previous extractive industry involving coal mining.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) has the Secondary Land Use Code of 78 Previous extractive industries land use requiring site rehabilitation; (d) requires rehabilitation as the subject of a previous extractive industry involving coal mining.

Column 1	Column 2
Rating category of rateable land	Description of rating category
41 Land used for a farming and grazing purpose which is owner occupied or potential owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is either: <ul style="list-style-type: none"> (i) owner occupied; or (ii) potential owner occupied.
42 Land used for a farming and grazing purpose which is not owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is not owner occupied.
43a Land used for a commercial purpose with a rateable value of less than \$200,000.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of less than \$200,000.
43b Land used for a commercial purpose with a rateable value of \$200,000 to less than \$500,000.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$200,000 to less than \$500,000.
43c Land used for a commercial purpose with a rateable value of \$500,000 to less than \$1,000,000.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$500,000 to less than \$1,000,000.
43d Land used for a commercial purpose with a rateable value of \$1,000,000 to less than \$2,500,000.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$1,000,000 to less than \$2,500,000.
44a Land used for a commercial purpose with a rateable value of \$2,500,000 to less than \$5,000,000.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$2,500,000 to less than \$5,000,000.

Column 1	Column 2
Rating category of rateable land	Description of rating category
44b Land used for a commercial purpose with a rateable value of \$5,000,000 or greater.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$5,000,000 or greater.
45 Land used for a noxious industry that is not in rating categories 46, 47b and 50.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a noxious industry; (c) is not in rating categories 46, 47b and 50.
46 Land used for a noxious industry involving waste recycling or waste processing.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) has the Secondary Land Use Code of 37 Noxious Industry – Waste Recycling/Processing; (c) is primarily for a noxious industry involving waste recycling or waste processing.
47a Land used for an extractive industry involving coal mining or the rehabilitation of land the subject of a previous or current extractive industry involving coal mining.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) has the Secondary Land Use Codes of 00 Coal mining and ancillary and/or associated activities including mine rehabilitation; (c) is primarily for an extractive industry involving coal mining or the rehabilitation of land the subject of a previous or current extractive industry involving coal mining.
47b Land used for a noxious industry involving a landfill.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) has any of the following Secondary Land Use Codes: <ul style="list-style-type: none"> (i) 17 Noxious Industry Land Fill – Putrescible Material; (ii) 27 Noxious Industry Land Fill – Non Putrescible Material; (c) is primarily for a noxious industry involving a landfill.
48 Land used for an extractive industry that is not in rating category 47a.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for an extractive industry not involving any of the following: <ul style="list-style-type: none"> (i) coal mining; (ii) rehabilitation of land the subject of a previous or current extractive industry involving coal mining; (c) is not in rating category 47a.

Column 1	Column 2
Rating category of rateable land	Description of rating category
49a Land used for a light industry with a rateable value of less than \$500,000.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of less than \$500,000.
49b Land used for a light industry with a rateable value of \$500,000 to less than \$1,000,000.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$500,000 to less than \$1,000,000.
49c Land used for a light industry with a rateable value of \$1,000,000 to less than \$2,500,000.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$1,000,000 to less than \$2,500,000.
49d Land used for a light industry with a rateable value of \$2,500,000 to less than \$5,000,000.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$2,500,000 to less than \$5,000,000.
49e Land used for a light industry with a rateable value of \$5,000,000 or greater.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$5,000,000 or greater.
50 Land used for a heavy industry.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) if the land has a Primary Council Land Use Code of 37 Noxious/Offensive Industry, the land also has a Secondary Land Use Code of 99 Power Station; (c) is primarily for a heavy industry.
55a Land used for a retail purpose with a total GLA of less than 5,000m ² and a rateable value of less than \$200,000.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m²; (c) has a rateable value of less than \$200,000.

Column 1	Column 2
Rating category of rateable land	Description of rating category
55b Land used for a retail purpose with a total GLA of less than 5,000m ² and a rateable value of \$200,000 to less than \$500,000.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m²; (c) has a rateable value of \$200,000 to less than \$500,000.
55c Land used for a retail purpose with a total GLA of less than 5,000m ² and a rateable value of \$500,000 to less than \$1,000,000.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m²; (c) has a rateable value of \$500,000 to less than \$1,000,000.
55d Land used for a retail purpose with a total GLA of less than 5,000m ² and a rateable value of \$1,000,000 to less than \$2,500,000.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m²; (c) has a rateable value of \$1,000,000 to less than \$2,500,000
55e Land used for a retail purpose with a total GLA of 5,000m ² to less than 7,500m ² and a rateable value of less than \$2,500,000.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 5,000m² to less than 7,500m²; (c) has a rateable value of less than \$2,500,000.
55f Land used for a retail purpose with a total GLA of 7,500m ² to less than 10,000m ² and a rateable value of less than \$2,500,000.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 7,500m² to less than 10,000m²; (c) has a rateable value of less than \$2,500,000.
55g Land used for a retail purpose with a total GLA of less than 10,000m ² and a rateable value of \$2,500,000 or greater.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 10,000m²; (c) has a rateable value of \$2,500,000 or greater.

Column 1	Column 2
Rating category of rateable land	Description of rating category
55h1 Land used for a retail purpose with a total GLA of 10,000m ² to less than 12,500m ² and a land area of less than 200,000m ² .	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 10,000m² to less than 12,500m²; (c) has a land area of less than 200,000m².
55h2 Land used for a retail purpose with a total GLA of 12,500m ² to less than 15,000m ² and a land area of less than 200,000m ² .	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 12,500m² to less than 15,000m²; (c) has a land area of less than 200,000m².
55h3 Land used for a retail purpose with a total GLA of 15,000m ² to less than 17,500m ² and a land area of less than 200,000m ² .	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 15,000m² to less than 17,500m²; (c) has a land area of less than 200,000m².
55h4 Land used for a retail purpose with a total GLA of 17,500m ² to less than 20,000m ² and a land area of less than 200,000m ² .	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 17,500m² to less than 20,000m²; (c) has a land area of less than 200,000m².
55i1 Land used for a retail purpose with a total GLA of 20,000m ² to less than 25,000m ² and a land area of less than 200,000m ² .	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 20,000m² to less than 25,000m²; (c) has a land area of less than 200,000m².
55i2 Land used for a retail purpose with a total GLA of 25,000m ² to less than 30,000m ² and a land area of less than 200,000m ² .	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 25,000m² to less than 30,000m²; (c) has a land area of less than 200,000m².
55j Land used for a retail purpose with a total GLA of 30,000m ² to less than 45,000m ² and a land area of less than 200,000m ² .	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 30,000m² to less than 45,000m²; (c) has a land area of less than 200,000m².

Column 1	Column 2
Rating category of rateable land	Description of rating category
55k Land used for a retail purpose with a total GLA of 45,000m ² or greater and a land area of less than 200,000m ² .	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 45,000m² or greater; (c) has a land area of less than 200,000m².
55l Land used for a retail purpose with a total GLA of 10,000m ² to less than 20,000m ² and a land area of 200,000m ² or greater.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 10,000m² to less than 20,000m²; (c) has a land area of 200,000m² or greater.
55m Land used for a retail purpose with a total GLA of 20,000m ² to less than 30,000m ² and a land area of 200,000m ² or greater.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 20,000m² to less than 30,000m²; (c) has a land area of 200,000m² or greater.
55n Land used for a retail purpose with a total GLA of 30,000m ² to less than 45,000m ² and a land area of 200,000m ² or greater.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 30,000m² to less than 45,000m²; (c) has a land area of 200,000m² or greater.
55o Land used for a retail purpose with a total GLA of 45,000m ² or greater and a land area of 200,000m ² or greater.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 45,000m² or greater; (c) has a land area of 200,000m² or greater.



TABLE 2 – DIFFERENTIAL GENERAL RATES

(this table should be read in conjunction with the definitions in paragraph 2.2 of this Part 2)

Column 1 Rating category	Column 2 Differential general rates	Column 3 Minimum amount of general rates	Column 4 Limitation on increase of levied 2018–2019 differential general rates (%)
1	0.7344 cents in the dollar on the rateable value of all rateable land in this rating category	\$961	15
4	0.7344 cents in the dollar on the rateable value of all rateable land in this rating category	\$588	15
8	0.7344 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,332	15
9	0.9776 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,302	15
10	0.7344 cents in the dollar on the rateable value of all rateable land in this rating category	\$961	15
11	0.7344 cents in the dollar on the rateable value of all rateable land in this rating category	\$961	15
15	0.9776 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,961	15
16	0.9776 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,302	15
17	0.7344 cents in the dollar on the rateable value of all rateable land in this rating category	\$961	15
18	0.9776 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,302	15
19	1.0030 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,302	15
22a	0.9776 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,604	15
22b	0.9776 cents in the dollar on the rateable value of all rateable land in this rating category	\$3,906	15
22c	0.9776 cents in the dollar on the rateable value of all rateable land in this rating category	\$7,812	15
22d	0.9776 cents in the dollar on the rateable value of all rateable land in this rating category	\$13,020	15
22e	0.9776 cents in the dollar on the rateable value of all rateable land in this rating category	\$19,530	15
22f	0.9776 cents in the dollar on the rateable value of all rateable land in this rating category	\$26,040	15
22g	0.9776 cents in the dollar on the rateable value of all rateable land in this rating category	\$39,059	15
22h	0.9776 cents in the dollar on the rateable value of all rateable land in this rating category	\$52,079	15
23	0.7344 cents in the dollar on the rateable value of all rateable land in this rating category	\$961	15

Column 1 Rating category	Column 2 Differential general rates	Column 3 Minimum amount of general rates	Column 4 Limitation on increase of levied 2018-2019 differential general rates (%)
24	1.2322 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,302	15
25	6.5126 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,302	15
41	0.6817 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,272	15
42	0.8675 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,272	15
43a	1.8715 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,260	15
43b	1.9651 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
43c	2.0587 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
43d	2.1522 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
44a	2.3394 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
44b	2.4797 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
45	2.4330 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,664	15
46	4.8659 cents in the dollar on the rateable value of all rateable land in this rating category	\$22,616	15
47a	19.1874 cents in the dollar on the rateable value of all rateable land in this rating category	\$13,348	15
47b	30.7101 cents in the dollar on the rateable value of all rateable land in this rating category	\$432,000	5
48	3.1816 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,136	15
49a	2.0587 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,412	15
49b	2.1522 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
49c	2.2458 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
49d	2.4330 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
49e	2.5733 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15

Column 1 Rating category	Column 2 Differential general rates	Column 3 Minimum amount of general rates	Column 4 Limitation on increase of levied 2018–2019 differential general rates (%)
50	3.0880 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
55a	1.8715 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,260	15
55b	1.9651 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
55c	2.0587 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
55d	2.1522 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
55e	2.5733 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	7.5
55f	2.9944 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	7.5
55g	3.4623 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	7.5
55h1	4.7696 cents in the dollar on the rateable value of all rateable land in this rating category	\$321,330	15
55h2	4.7696 cents in the dollar on the rateable value of all rateable land in this rating category	\$397,280	15
55h3	4.7696 cents in the dollar on the rateable value of all rateable land in this rating category	\$473,230	15
55h4	4.7696 cents in the dollar on the rateable value of all rateable land in this rating category	\$549,180	15
55i1	4.7696 cents in the dollar on the rateable value of all rateable land in this rating category	\$650,459	15
55i2	4.7696 cents in the dollar on the rateable value of all rateable land in this rating category	\$751,399	15
55j	4.7696 cents in the dollar on the rateable value of all rateable land in this rating category	\$894,742	15
55k	4.7696 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,431,627	15
55l	4.7696 cents in the dollar on the rateable value of all rateable land in this rating category	\$911,535	15
55m	4.7696 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,367,153	15
55n	4.7696 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,051,979	15
55o	4.7696 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,653,638	15

TABLE 3A – PRIMARY COUNCIL LAND USE CODE APPLICABLE TO RATING CATEGORIES 1 TO 25

(this table should be read in conjunction with the definitions in paragraph 2.2 of this Part 2)

Primary Council Land Use Code	Rating categories																					
	1	4	8	9	10	11	15	16	17	18	19	22a	22b	22c	22d	22e	22f	22g	22h	23	24	25
01 Vacant Land			✓		✓		✓				✓									✓	✓	✓
02 Dwelling	✓		✓	✓	✓			✓														
03 Multi Residential Dwelling	✓		✓									✓	✓	✓	✓	✓	✓	✓	✓			
04 Large Home Site Vacant					✓						✓									✓	✓	✓
05 Large Home Site Dwelling	✓			✓																		
06 Outbuilding (Minor Shed or Garage)		✓																				
09 Strata Title Residential Use			✓			✓	✓	✓	✓	✓	✓											
19 Walkway		✓																				
50 Club-Non Business	✓																					
51 Church and Church Properties		✓																				
52 Cemetery		✓																				
55 Library		✓																				
56 Showground/ Racecourse		✓																				
57 Park or Garden		✓																				
58 Educational/ Kindergarten		✓																				
72 Section 50 Land Valuation Act 2010					✓						✓								✓	✓	✓	
95 Reservoir, Dams or Bores			✓																			

TABLE 3B – PRIMARY COUNCIL LAND USE CODE APPLICABLE TO RATING CATEGORIES 41 TO 50

(this table should be read in conjunction with the definitions in paragraph 2.2 of this Part 2)

Primary Council Land Use Code	Rating categories																			
	41	42	43a	43b	43c	43d	44a	44b	45	46	47a	47b	48	49a	49b	49c	49d	49e	50	
07 Guest House/Private Hotel (Accommodation with shared facilities)				✓	✓	✓	✓	✓	✓											
08 Strata Non Residential (Header)				✓	✓	✓	✓	✓	✓	✓										
62 Construction Site – Commercial				✓	✓	✓	✓	✓	✓	✓										
18 Tourist Attraction				✓	✓	✓	✓	✓	✓	✓										
20 Marina				✓	✓	✓	✓	✓	✓	✓										
21 Residential Institution – Non Medical				✓	✓	✓	✓	✓	✓	✓										
22 Car Park				✓	✓	✓	✓	✓	✓	✓										
24 Sales Area (Outdoor)				✓	✓	✓	✓	✓	✓	✓										
25 Offices				✓	✓	✓	✓	✓	✓	✓										
26 Funeral Parlour				✓	✓	✓	✓	✓	✓	✓										
27 Private Hospital/ Convalescent Home				✓	✓	✓	✓	✓	✓	✓										
31 Oil/Fuel Depot																✓	✓	✓	✓	✓
32 Wharves, Jetties and Barge Landing				✓	✓	✓	✓	✓	✓	✓										
33 Outdoor Storage Area				✓	✓	✓	✓	✓	✓	✓										
35 General Industry																				✓
36 Light Industry																✓	✓	✓	✓	✓
37 Noxious/Offensive Industry															✓	✓	✓			✓
38 Advertising Hoarding				✓	✓	✓	✓	✓	✓	✓										
39 Harbour Industry				✓	✓	✓	✓	✓	✓	✓										
40 Extractive Industry															✓		✓			
41 Child Care				✓	✓	✓	✓	✓	✓	✓										
43 Motel				✓	✓	✓	✓	✓	✓	✓										
44 Nursery				✓	✓	✓	✓	✓	✓	✓										
45 Theatre				✓	✓	✓	✓	✓	✓	✓										

Primary Council Land Use Code	Rating categories																		
	41	42	43a	43b	43c	43d	44a	44b	45	46	47a	47b	48	49a	49b	49c	49d	49e	50
46 Drive-In Theatre					✓	✓	✓	✓	✓	✓									
48 Club-Licensed/Sport/ Run as a business					✓	✓	✓	✓	✓	✓	✓								
49 Caravan Park					✓	✓	✓	✓	✓	✓	✓								
60 Farming/Grazing (Sheep-Dry)		✓	✓																
61 Farming/Grazing (Sheep Breeding)		✓	✓																
64 Farming/Grazing (Cattle Breeding)		✓	✓																
65 Farming/Grazing (Cattle Breeding- Fattening)		✓	✓																
66 Farming/Grazing (Cattle Fattening)		✓	✓																
67 Farming/Grazing (Goats)		✓	✓																
68 Farming/Grazing (Dairy-Quota Milk)		✓	✓																
69 Farming/Grazing (Dairy-Non Quota Milk)		✓	✓																
70 Farming/Grazing (Dairy-Cream)		✓	✓																
71 Farming/Grazing (Oil Seed)		✓	✓																
72 Section 50 Land Valuation Act 2010																✓			
73 Farming/Grazing (Grains)		✓	✓																
74 Farming/Grazing (Turf)		✓	✓																
75 Farming/Grazing (Sugar Cane)		✓	✓																
76 Farming/Grazing (Tobacco)		✓	✓																
77 Farming/Grazing (Cotton)		✓	✓																
78 Farming/Grazing (Rice)		✓	✓																
79 Farming/Grazing (Orchards)		✓	✓																
80 Farming/Grazing (Tropical Fruits)		✓	✓																
81 Farming/Grazing (Pineapple)		✓	✓																

Primary Council Land Use Code	Rating categories																		
	41	42	43a	43b	43c	43d	44a	44b	45	46	47a	47b	48	49a	49b	49c	49d	49e	50
82 Farming/Grazing (Vineyards)	✓	✓																	
83 Farming/Grazing (Small Crops-Irrigated)	✓	✓																	
84 Farming/Grazing (Small Crops-Non Irrigated)	✓	✓																	
85 Farming/Grazing (Pigs)	✓	✓																	
86 Farming/Grazing (Horses)	✓	✓																	
87 Farming/Grazing (Poultry)	✓	✓																	
88 Farming/Grazing (Forestry/Logs)	✓	✓																	
89 Farming/Grazing (Animals-Special)	✓	✓																	
91 Transformers/ Substations, Radio/ Television Towers			✓	✓	✓	✓	✓	✓	✓	✓									
92 Defence Force Establishments			✓	✓	✓	✓	✓	✓	✓	✓									
93 Farming/Grazing (Peanuts)	✓	✓																	
96 Public Hospitals			✓	✓	✓	✓	✓	✓	✓	✓									
97 Welfare Homes/ Institutions			✓	✓	✓	✓	✓	✓	✓	✓									
99 Community Protection Centres			✓	✓	✓	✓	✓	✓	✓	✓									

TABLE 3C – PRIMARY COUNCIL LAND USE CODE APPLICABLE TO RATING CATEGORIES 55a to 55o

(this table should be read in conjunction with the definitions in paragraph 2.2 of this Part 2)

Primary Council Land Use Code	Rating categories																			
	55a	55b	55c	55d	55e	55f	55g	55h1	55h2	55h3	55h4	55i1	55i2	55j	55k	55l	55m	55n	55o	
11 Shop – Single	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
12 Shops – Shopping Group (more than 6 shops)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
13 Shops – Shopping Group (2 to 6 shops)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
16 Drive-In Shopping Centre	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
17 Restaurant	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
23 Retail Warehouse	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
30 Service Station	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
42 Tavern/Hotel	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	

TABLE 3D – SECONDARY LAND USE CODE APPLICABLE TO RATING CATEGORIES 25, 46, 47a, 47b, AND 50

(this table should be read in conjunction with the definitions in paragraph 2.2 of this Part 2)

Secondary Land Use Code	Rating categories				
	25	46	47a	47b	50
37 Noxious Industry – Waste Recycling/Processing		✓			
00 Coal mining and ancillary and/or associated activities including mine rehabilitation			✓		
78 Previous extractive industries land use requiring site rehabilitation	✓				
17 Noxious Industry Land Fill – Putrescible Material				✓	
27 Noxious Industry Land Fill – Non Putrescible Material					✓
99 Power Station					✓

PART 3. WASTE MANAGEMENT UTILITY CHARGES

3.1 WASTE MANAGEMENT UTILITY CHARGES

In accordance with section 94 of the Local Government Act 2009 and section 99 of the Local Government Regulation 2012, the council has decided to levy utility charges for waste management services on rateable land in the local government area on the basis set out in this Part 3.

3.2 DEFINITIONS

In this Part 3:

adjusted household waste service means a household waste service supplied to land which was previously described as Lot 127 on RP852418 in the County of Churchill, parish of Purga, or Lot 256 on RP887271 in the County of Stanley, Parish of Ipswich, where determined by the General Manager, Infrastructure and Environment.

bulk bin means a garbage bin which has a holding capacity in excess of 360 litres, and is supplied by the council.

green waste service means the fortnightly removal, transport and disposal of garden waste from a mobile garbage bin.

household waste service means a waste service supplied to land primarily used as a principal place of residence.

mobile garbage bin means a garbage bin which:

- (a) is mobile;
- (b) has a holding capacity of the following:
 - (i) 240 litres or 360 litres, for green waste;
 - (ii) 240 litres, for general waste;
 - (iii) 240 litres or 360 litres, for recyclables; and
- (c) is supplied by the council.

non-household waste service means a waste service supplied to land which is not primarily used as a principal place of residence.

non-household waste levy means an additional charge levied for the supply of a non-household waste service due to the waste levy.

principal place of residence means a place at which a person primarily resides.

waste levy has the meaning in the Waste Reduction and Recycling (Waste Levy) Amendment Act 2019.

waste service means both of the following:

- (a) the weekly removal, transport and disposal of general waste from a mobile garbage bin; and
- (b) the fortnightly removal, transport and disposal of recyclables from a mobile garbage bin.

waste management service means any of the following:

- (a) adjusted waste service;
- (b) green waste service;
- (c) household waste service;
- (d) non-household waste service.

3.3 WASTE MANAGEMENT SERVICES

- (1) The waste management utility charges for the supply of a waste management service to rateable land in the local government area are set out in Table 4 (Waste Management Utility Charges).
- (2) Waste management services are to be supplied to multi residential properties by means of the following:
 - (a) mobile garbage bins in accordance with the Ipswich Planning Scheme (refer Implementation Guideline No. 23, Refuse Arrangements and Management for Multiple Residential Development);
 - (b) where paragraph (a) does not apply, one or more bulk bins or other appropriately sized bin, approved by the General Manager, Infrastructure and Environment.
- (3) An adjustment to the waste management utility charges is to be made from the date authorised by the General Manager, Infrastructure and Environment or nominee, where an application is made by an owner to increase or decrease the number of waste management services provided to a property.

- (4) An application to decrease the number of waste management services to a property has the following effect:
 - (a) the waste management service is cancelled for a minimum period of six months; and
 - (b) the waste management service recommences after six months, unless a further application is received from the owner.
- (5) The number of waste management services for land, is the number of waste management services which is recorded on the council's rates master file at the date of the budget resolution, subject to any further increase or decrease in the number of services that may from time to time be considered necessary by the General Manager, Infrastructure and Environment or nominee.
- (6) The applicable waste management utility charges for waste management services supplied under an agreement, are those specified in the agreement.

TABLE 4 - WASTE MANAGEMENT UTILITY CHARGES

Column 1	Column 2
Type of waste management service	Waste management utility charge per waste management service (per annum)
Household waste service	\$361.00
Adjusted household waste service	\$180.60
Green waste service	\$75.00
Non-household waste service	\$361.00
Non-household waste levy	\$61.40

PART 4. RURAL FIRE RESOURCES LEVY SPECIAL CHARGE

4.1 RURAL FIRE RESOURCES LEVY SPECIAL CHARGE

In accordance with section 94 of the *Local Government Act 2009*, section 94 of the *Local Government Regulation 2012* and section 128A of the *Fire and Emergency Services Act 1990*, the council has decided to levy a special charge for the Rural Fire Brigades Services (which are also known as a Rural Fire Resources levy) on rateable land in the local government area that specially benefits from the Rural Fire Brigades Services on the basis set out in this Part 4.

4.2 DEFINITIONS

In this Part 4:

Applicable rateable land means the rateable land in the local government area to which the special charge for the Rural Fire Brigades Services under this Part 4 applies.

Rural Fire Resources Levy overall plan means the overall plan for the Rural Fire Brigades Services to which the special charge for the Rural Fire Brigades Services under this Part 4 applies.

Rural Fire Brigades Services means the purchase, maintenance of equipment and training by the Ipswich Group Rural Fire Brigades.

4.3 RURAL FIRE BRIGADES SERVICES

- (1) In accordance with section 94 of the *Local Government Regulation 2012*, the council adopted the Rural Fire Resources Levy overall plan at its meeting of 25 June 2019.
- (2) The council has decided the following under the Rural Fire Resources Levy overall plan:
 - (a) the amount of special charges for the Rural Fire Brigades Services which is to be levied on the Applicable rateable land is \$42.00 per annum;
 - (b) the Applicable rateable land is the rateable land not within the boundary of the Urban Fire Boundaries of Queensland.
- (3) The special charges for the Rural Fire Brigades Services collected by the council are to be forwarded, at quarterly intervals, to the Ipswich Group Rural Fire Brigades to fund the Rural Fire Brigades Services.



PART 5. ENVIROPLAN SEPARATE CHARGE

5.1 ENVIROPLAN SEPARATE CHARGE

In accordance with section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, the council has decided to levy a separate charge for the Ipswich Enviroplan on rateable land in the local government area on the basis set out in this Part 5.

5.2 IPSWICH ENVIROPLAN

- (1) The amount of separate charge for the Ipswich Enviroplan which is to be levied to all rateable land in the local government area is \$45.00 per annum.
- (2) The separate charge for the Ipswich Enviroplan collected by the council are to be used in the manner determined by the council to provide the greatest benefit for the enhancement of the environment of the local government area, which include the following:
 - (a) for the acquisition, management and protection of bushland areas in the local government area;
 - (b) for the provision of facilities for public access to bushland areas in the local government area;
 - (c) minimising the impact of carbon emissions from the local government area;
 - (d) promoting education in the community concerning adverse impacts on the environment;
 - (e) raising community awareness of the impact of carbon emissions and how to minimise or offset their impact.



PART 6. TIME AND MANNER OF PAYMENT OF RATES AND CHARGES

6.1 PAYMENT OF RATES AND CHARGES AND DISCOUNT

The council has decided the following on the basis set out in this Part 6:

- (1) the period within which rates or charges (including the State Emergency Fire levy under section 115 of the *Fire and Emergency Services Act 1990*) must be paid in accordance with section 118 of the *Local Government Regulation 2012*;
- (2) to allow ratepayers to pay rates or charges (including the State Emergency Fire levy) by instalments in accordance with section 129 of the *Local Government Regulation 2012*;
- (3) to allow a discount for payment of rates or charges before the end of a period that ends on or before the due date for payment in accordance with section 130 of the *Local Government Regulation 2012*.

6.2 TIME OF PAYMENT OF RATES AND CHARGES AND PAYMENT BY INSTALMENTS

The council has decided that:

- (1) it is to levy rates or charges (including the Emergency Management Levy) for the 2019–2020 financial year by four quarterly instalments for the following periods:
 - (a) 1 July 2019 to 30 September 2019;
 - (b) 1 October 2019 to 31 December 2019;
 - (c) 1 January 2020 to 31 March 2020;
 - (d) 1 April 2020 to 30 June 2020; and
- (2) the rates or charges are to be payable:
 - (a) on the date shown on the quarterly rate notice being at least 30 days after the rate notice for the rates or charges is issued; and
 - (b) at the public office of the council or at such other place or agency as may from time to time be appointed for that purpose by the council.

6.3 DISCOUNT

- (1) The council has decided to allow a discount for payment of differential general rates or charges (excluding Emergency Management Levy) where the ratepayer has paid the following on or before the due date for payment shown on the rate notice (being 30 days after the rate notice for the rates and charges is issued):
 - (a) the rates and charges (including Emergency Management Levy) stated on the rate notice in full;
 - (b) any arrears of rates and charges (including Emergency Management Levy).
- (2) The discount is to be the lesser of the following amounts:
 - (a) \$33.00;
 - (b) the amount of the differential general rates shown on the rate notice if the differential general rates amount is less than \$33.00.

PART 7. INTEREST ON OVERDUE RATES OR CHARGES

7.1 INTEREST ON OVERDUE RATES OR CHARGES

In accordance with section 133 of the *Local Government Regulation 2012*, the council has decided that interest is payable on overdue rates or charges on the basis set out in this Part 7.

7.2 CALCULATION OF INTEREST

- (1) If overdue rates or charges are not paid within 21 days from their due date, interest is payable on the overdue amount, from the day on which the amount became overdue, at an annual rate of 9.83% in accordance with section 133(3)(b) of the *Local Government Regulation 2012*, which is to be calculated on daily rests and as compound interest under section 133(2)(a) of the *Local Government Regulation 2012*.
- (2) Interest is payable in accordance with subsection (1) in relation to overdue rates or charges which are the subject of an agreement with an owner to pay overdue rates or charges by regular instalments to avoid rate recovery action.

PART 8. CONCESSION FOR RATES OR CHARGES TO PENSIONERS

8.1 CONCESSION FOR RATES OR CHARGES

In accordance with Chapter 4, Part 10 of the *Local Government Regulation 2012*, the council has decided to grant a concession for rates or charges to an eligible pensioner who owns and occupies rateable land on the basis set out in this Part 8.

8.2 CONCESSION FOR RATES OR CHARGES TO QUALIFYING PENSIONERS

In accordance with the council's Pensioner Remission of Rates Policy, the council has decided to grant the following concession for differential general rates and the Enviroplan separate charge to a pensioner who qualifies for a concession under Section 1.4 of the Pensioner Remission of Rates Policy.

- (1) 100% of the differential general rates levied per quarterly rating assessment to a maximum concession of \$235.00 in any one year; and
- (2) \$10.00 per annum per rating assessment for the Enviroplan separate charge if applicable.

PART 9. REVENUE STATEMENT

9.1 PURPOSE

- (1) In accordance with section 169 of the *Local Government Regulation 2012*, the council has prepared this revenue statement for its budget for the 2019–2020 financial year.
- (2) The purpose of this revenue statement is to outline and explain the revenue measures adopted by the council in the Budget for the 2019–2020 financial year (2019–2020 Budget) in compliance with relevant legislative requirements.
- (3) This revenue statement is to be read in conjunction with the Revenue Policy, Rating Resolutions and Forecast Financial Statements in the 2019–2020 Budget.
- (4) The council may, by resolution, amend the revenue statement for the financial year at any time before the end of the financial year.

9.2 RATES AND CHARGES

The council has levied the following rates and charges in accordance with the principles stated in the revenue policy in the 2019–2020 Budget:

- (1) differential general rates (see Part 2 of the 2019–2020 Budget);
- (2) waste management utility charges (see Part 3 of the 2019–2020 Budget);
- (3) rural fire resources levy special charge (see Part 4 of the 2019–2020 Budget);
- (4) enviroplan separate charge (see Part 5 of the 2019–2020 Budget).

9.3 DIFFERENTIAL GENERAL RATES

- (1) The council has decided to levy differential general rates for different rating categories of rateable land in the local government area on the basis set out in Part 2 of the 2019–2020 Budget.
- (2) The council has decided that there are 60 rating categories for rateable land in the local government area as stated in column 1 of Table 1 (Differential General Rating Categories) in Part 2 of the 2019–2020 Budget. Each of these 60 rating categories and a description of each rating category is stated in Table 5.
- (3) The council has decided that, due to the cost of providing services to rateable land, a minimum amount of general rates is to apply to certain rating categories of rateable land in the local government area as stated in Table 2 (Differential General Rates) in Part 2 of the 2019–2020 Budget.
- (4) The council has decided that, to address the concerns of the community resulting from changes in the valuation of the rateable land from year to year, particularly where the Valuer-General has not undertaken a comprehensive review of all valuations each year, the increase in the differential general rates for certain rating categories of rateable land in the local government area is to be limited to not more than the differential general rates for the last financial year increased by the percentage stated in column 4 of Table 2 (Differential General Rates) in Part 2 of the 2019–2020 Budget.
- (5) The council has decided that the rateable value of land for 2019–2020 shall be the 3-year average of the valuations provided by the Valuer-General in accordance with the *Land Valuation Act 2010* and that the 3-year averaged value will be used as the basis for calculating the differential general rates.

TABLE 5 – DIFFERENTIAL GENERAL RATING CATEGORIES

Column 1	Column 2
Rating category of rateable land	Description of rating category
1 Land not in Brookwater used for a residential purpose which is owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is owner occupied; (d) is not located in Brookwater.
4 Land not used for a residential purpose or for profit purpose.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is not used for a residential purpose or for profit purpose.
8 Land in Brookwater used for a residential purpose which is owner occupied or which is vacant land that is potential owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is either: <ul style="list-style-type: none"> (i) primarily residential and owner occupied; or (ii) vacant land that is potential owner occupied; (c) is located in Brookwater.
9 Land not in Brookwater used for a residential purpose which is not owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is not owner occupied; (d) is not located in Brookwater.
10 Land not in Brookwater which is vacant land less than 20,000m ² that is potential owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is less than 20,000m²; (d) is potential owner occupied; (e) is not located in Brookwater.

Column 1	Column 2
Rating category of rateable land	Description of rating category
11 Land not in Brookwater used for a residential purpose which is owner occupied that is in a community titles scheme not in a high rise structure.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is owner occupied; (d) is included in a community titles scheme; (e) is not in a high rise structure; (f) is not located in Brookwater.
15 Land in Brookwater used for a residential purpose which is not owner occupied or which is vacant land that is not potential owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is either: <ul style="list-style-type: none"> (i) primarily residential and is not owner occupied; or (ii) vacant land that is not potential owner occupied; (c) is located in Brookwater.
16 Land not in Brookwater used for a residential purpose which is not owner occupied that is in a community titles scheme not in a high rise structure.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is not owner occupied; (d) is included in a community titles scheme; (e) is not in a high rise structure; (f) is not located in Brookwater.
17 Land not in Brookwater used for a residential purpose which is owner occupied that is in a community titles scheme in a high rise structure.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is owner occupied; (d) is included in a community titles scheme; (e) is in a high rise structure; (f) is not located in Brookwater.

Column 1	Column 2
Rating category of rateable land	Description of rating category
18 Land not in Brookwater used for a residential purpose which is not owner occupied that is in a community titles scheme in a high rise structure.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is not owner occupied; (d) is included in a community titles scheme; (e) is in a high rise structure; (f) is not located in Brookwater.
19 Land not in Brookwater which is vacant land less than 20,000m ² that is not potential owner occupied	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is less than 20,000m²; (d) is not potential owner occupied; (e) is not located in Brookwater.
22a Land used for multi residential with two dwellings which are not owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes two dwellings; (d) none of the dwellings are owner occupied.
22b Land used for multi residential with three to five dwellings which are not owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes three to five dwellings; (d) one or more of the dwellings is not owner occupied.
22c Land used for multi residential with six to nine dwellings which are not owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes six to nine dwellings; (d) one or more of the dwellings is not owner occupied.
22d Land used for multi residential with 10 to 14 dwellings which are not owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 10 to 14 dwellings; (d) one or more of the dwellings is not owner occupied.

Column 1	Column 2
Rating category of rateable land	Description of rating category
22e Land used for multi residential with 15 to 19 dwellings which are not owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 15 to 19 dwellings; (d) one or more of the dwellings is not owner occupied.
22f Land used for multi residential with 20 to 29 dwellings which are not owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 20 to 29 dwellings; (d) one or more of the dwellings is not owner occupied.
22g Land used for multi residential with 30 to 39 dwellings which are not owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 30 to 39 dwellings; (d) one or more of the dwellings is not owner occupied.
22h Land used for multi residential with 40 or more dwellings which are not owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 40 or more dwellings; (d) one or more of the dwellings is not owner occupied.
23 Land not in Brookwater which is vacant land that is 20,000m ² or greater and is potential owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is 20,000m² or greater; (d) is potential owner occupied; (e) is not located in Brookwater.
24 Land not in Brookwater which is vacant land that is 20,000m ² or greater and is not potential owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is 20,000m² or greater; (d) is not potential owner occupied; (e) is not located in Brookwater.

Column 1	Column 2
Rating category of rateable land	Description of rating category
25 Land which is vacant land requiring rehabilitation as the subject of a previous extractive industry involving coal mining.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) has the Secondary Land Use Code of 78 Previous extractive industries land use requiring site rehabilitation; (d) requires rehabilitation as the subject of a previous extractive industry involving coal mining.
41 Land used for a farming and grazing purpose which is owner occupied or potential owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is either: <ul style="list-style-type: none"> (i) owner occupied; or (ii) potential owner occupied.
42 Land used for a farming and grazing purpose which is not owner occupied.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is not owner occupied.
43a Land used for a commercial purpose with a rateable value of less than \$200,000.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of less than \$200,000.
43b Land used for a commercial purpose with a rateable value of \$200,000 to less than \$500,000.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$200,000 to less than \$500,000.
43c Land used for a commercial purpose with a rateable value of \$500,000 to less than \$1,000,000.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$500,000 to less than \$1,000,000.
43d Land used for a commercial purpose with a rateable value of \$1,000,000 to less than \$2,500,000.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$1,000,000 to less than \$2,500,000.

Column 1	Column 2
Rating category of rateable land	Description of rating category
44a Land used for a commercial purpose with a rateable value of \$2,500,000 to less than \$5,000,000.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$2,500,000 to less than \$5,000,000.
44b Land used for a commercial purpose with a rateable value of \$5,000,000 or greater.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$5,000,000 or greater.
45 Land used for a noxious industry that is not in rating categories 46, 47b and 50.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a noxious industry; (c) is not in rating categories 46, 47b and 50.
46 Land used for a noxious industry involving waste recycling or waste processing.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) has the Secondary Land Use Code of 37 Noxious Industry – Waste Recycling/Processing; (c) is primarily for a noxious industry involving waste recycling or waste processing.
47a Land used for an extractive industry involving coal mining or the rehabilitation of land the subject of a previous or current extractive industry involving coal mining.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) has the Secondary Land Use Codes of 00 Coal mining and ancillary and/or associated activities including mine rehabilitation; (c) is primarily for an extractive industry involving coal mining or the rehabilitation of land the subject of a previous or current extractive industry involving coal mining.
47b Land used for a noxious industry involving a landfill.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) has any of the following Secondary Land Use Codes: <ul style="list-style-type: none"> (i) 17 Noxious Industry Land Fill – Putrescible Material; (ii) 27 Noxious Industry Land Fill – Non Putrescible Material; (c) is primarily for a noxious industry involving a landfill.

Column 1	Column 2
Rating category of rateable land	Description of rating category
48 Land used for an extractive industry that is not in rating category 47a.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for an extractive industry not involving any of the following: <ul style="list-style-type: none"> (i) coal mining; (ii) rehabilitation of land the subject of a previous or current extractive industry involving coal mining; (c) is not in rating category 47a.
49a Land used for a light industry with a rateable value of less than \$500,000.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of less than \$500,000.
49b Land used for a light industry with a rateable value of \$500,000 to less than \$1,000,000.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$500,000 to less than \$1,000,000.
49c Land used for a light industry with a rateable value of \$1,000,000 to less than \$2,500,000.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$1,000,000 to less than \$2,500,000.
49d Land used for a light industry with a rateable value of \$2,500,000 to less than \$5,000,000.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$2,500,000 to less than \$5,000,000.
49e Land used for a light industry with a rateable value of \$5,000,000 or greater.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$5,000,000 or greater.
50 Land used for a heavy industry.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) if the land has a Primary Council Land Use Code of 37 Noxious/Offensive Industry, the land also has a Secondary Land Use Code of 99 Power Station; (c) is primarily for a heavy industry.

Column 1	Column 2
Rating category of rateable land	Description of rating category
55a Land used for a retail purpose with a total GLA of less than 5,000m ² and a rateable value of less than \$200,000.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m²; (c) has a rateable value of less than \$200,000.
55b Land used for a retail purpose with a total GLA of less than 5,000m ² and a rateable value of \$200,000 to less than \$500,000.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m²; (c) has a rateable value of \$200,000 to less than \$500,000.
55c Land used for a retail purpose with a total GLA of less than 5,000m ² and a rateable value of \$500,000 to less than \$1,000,000.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m²; (c) has a rateable value of \$500,000 to less than \$1,000,000.
55d Land used for a retail purpose with a total GLA of less than 5,000m ² and a rateable value of \$1,000,000 to less than \$2,500,000.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m²; (c) has a rateable value of \$1,000,000 to less than \$2,500,000.
55e Land used for a retail purpose with a total GLA of 5,000m ² to less than 7,500m ² and a rateable value of less than \$2,500,000.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 5,000m² to less than 7,500m²; (c) has a rateable value of less than \$2,500,000.
55f Land used for a retail purpose with a total GLA of 7,500m ² to less than 10,000m ² and a rateable value of less than \$2,500,000.	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 7,500m² to less than 10,000m²; (c) has a rateable value of less than \$2,500,000.

9.4 WASTE MANAGEMENT UTILITY CHARGES

- (1) The Council has decided to levy utility charges for waste management services (Waste Management Utility Charges) in respect of the following waste management services to rateable land in the local government area on the basis set out in Part 3 of the 2019-2020 Budget:
 - (a) household waste service;
 - (b) adjusted household waste service
 - (c) green waste service;
 - (d) non-household waste service;
 - (e) non-household waste levy.
- (2) The waste management utility charges are applied on a per service basis and are set at a level to raise revenue as specified in the Ipswich Waste Services budget.
- (3) The waste management utility charges are levied on all rateable land in the local government area provided with the waste management service and are levied on a pro rata basis where a waste management service is provided for only part of the year.
- (4) Waste management utility charges are determined on a full-cost pricing basis in accordance with the National Competition Policy to recover sufficient income to meet the full cost outlays of the functional programs, including administrative costs and overheads not funded from general revenue, having regard to the following:
 - (a) performance targets in the Ipswich Waste Services Annual Performance Plan;
 - (b) the cost of capital provision and an appropriate return on assets;
 - (c) pricing oversight requirements of the Queensland Competition Authority;
 - (d) operating and capital grants, subsidies or contributions received from others.

9.5 RURAL FIRE RESOURCES LEVY SPECIAL CHARGE

- (1) The council has decided to levy a special charge on rateable land within that part of the local government area that specially benefits from the purchase, maintenance of equipment and training by the Ipswich Group Rural Fire Brigades operating within the local government area on the basis set out in Part 4 of the 2019-2020 Budget.

- (2) The council's policy is to levy special charges, on a year by year basis, for rural fire brigades and other associated facilities to particular areas of the local government area which specially benefits from the rural fire brigades and associated facilities.
- (3) The special charges collected by the council are used to meet the costs of the relevant initiative or facility.

9.6 ENVIROPLAN SEPARATE CHARGE

The council has decided to levy a separate charge for the Ipswich Enviroplan on all rateable land in the local government area on the basis set out in Part 5 of the 2019-2020 Budget.

9.7 DISCOUNT FOR RATES AND CHARGES

- (1) The council has decided to allow a discount for payment of rates and charges on the basis set out in Part 6 of the 2019-2020 Budget.
- (2) The council's policy is to encourage prompt payment of rates and charges by allowing a discount for full payment by the due date.
- (3) The discount is only to apply to the differential general rates (excluding utility charges, special charges, separate charges, Emergency Management Levy, and arrears of any rate or charge).

9.8 CONCESSIONS

- (1) The council has decided to grant a concession for rates and charges for land to an eligible pensioner who owns and occupies rateable land on the basis set out in Part 8 of the 2019-2020 Budget.
- (2) The council has also decided that the following concessions for rates and charges are to be granted in the financial year:
 - (a) concession to an eligible entity whose objects do not include making a profit which owns rateable land;
 - (b) concession to an eligible entity that provides assistance or encouragement for arts or cultural development which owns rateable land;
 - (c) concession to an eligible landowner who is an individual and who is subject to financial hardship from the payment of rates and charges;
 - (d) concession to an eligible landowner whose land is subject to a mining lease requiring the carrying out of improvement restoration for the mining lease.

9.9 INTEREST

The council has decided that interest is payable on overdue rates or charges on the basis set out in Part 7 of the 2019–2020 Budget.

9.10 COST-RECOVERY FEES

- (1) Under section 97 of the *Local Government Act 2009*, a cost-recovery fee is a fee for any of the following:
 - (a) an application for the issue or renewal of a licence, permit, registration or other approval under a *Local Government Act* as defined in the *Local Government Act 2009*;
 - (b) recording a change of ownership of land;
 - (c) giving information kept under a *Local Government Act* as defined in the *Local Government Act 2009*;
 - (d) seizing property or animals under a *Local Government Act* as defined in the *Local Government Act 2009*;
 - (e) the performance of another responsibility imposed on the local government under the *Building Act 1975* or the *Plumbing and Drainage Act 2018*.
- (2) The council has decided the amount of cost-recovery fees having regard to the following:
 - (a) the estimated cost, including overheads, of operating each of the council's regulatory regimes, such as:
 - (i) animal control;
 - (ii) environmental protection;
 - (iii) development approval;
 - (iv) community health and safety;
 - (v) entertainment venues;
 - (b) amounts prescribed by State legislation;
 - (c) the need to recover the cost of operating the regulatory regimes;
 - (d) the need to encourage compliance with relevant laws.
- (3) The council's cost-recovery fees are included in the Register of Cost Recovery Fees which is open for inspection at the council's public office.
- (4) The council applies a common set of criteria to ensure cost-recovery fee concessions are granted equitably across each area of council's operations.

9.11 COMMERCIAL FEES

- (1) Commercial fees are for services which relate to the provision of services or access to council's facilities which are not regulated by a local law or other legislative schemes.
- (2) The council has decided the amount of commercial fees having regard to the following:
 - (a) the user pays principle;
 - (b) the estimated cost of provision of services or access to the council's facilities;
 - (c) fees charged by any alternative providers;
 - (d) a fair return for the use of the council's infrastructure;
 - (e) performance targets set for the council's business activities;
 - (f) the need to encourage or discourage particular behaviours.

9.12 DEVELOPER FINANCIAL CONTRIBUTIONS FOR DEVELOPMENT INFRASTRUCTURE

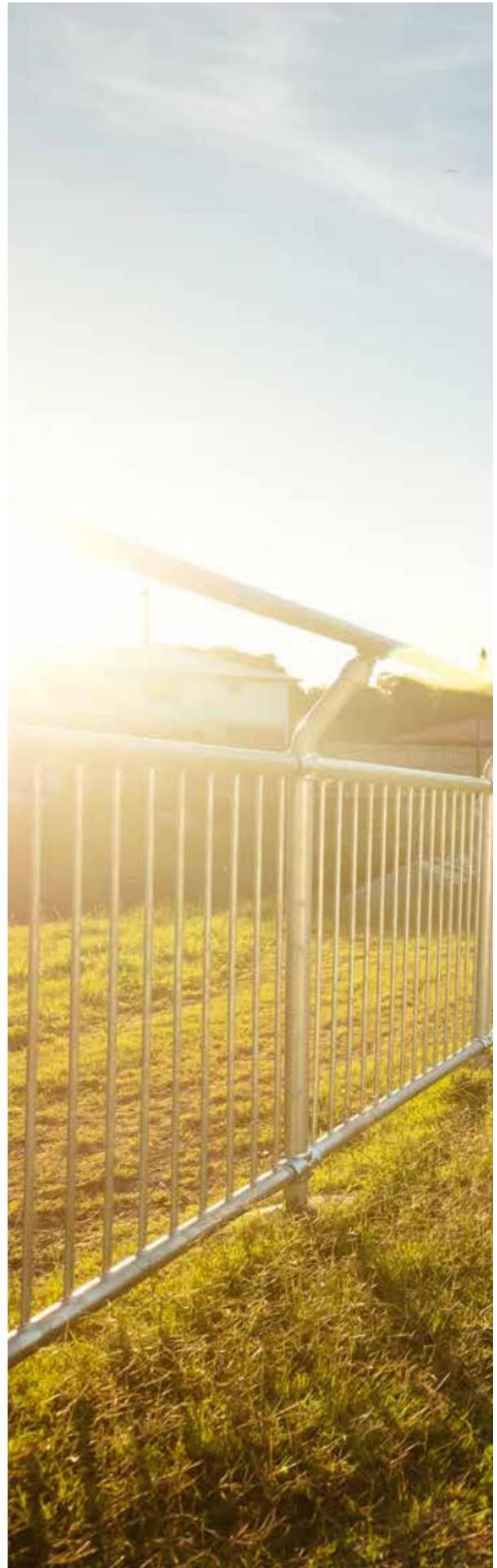
- (1) The council's intention is to ensure that development infrastructure costs and other physical and social infrastructure costs caused by the incremental development of premises in the local government area is funded or provided for by that development, to the extent authorised by law or negotiated by agreement.
- (2) The council will require financial contributions for providing local government trunk infrastructure networks in relation to the development of premises in accordance with the *Planning Act 2016*.
- (3) Financial contributions for trunk infrastructure for the distributor-retailer's (Queensland Urban Utilities) water service and wastewater service may be collected by the council under an agreement with Queensland Urban Utilities or to the extent required by law and remitted to Queensland Urban Utilities.
- (4) The developer is also required to provide the non trunk infrastructure considered by the council to be appropriate for the development as a condition of a development approval.

9.13 OTHER REVENUE

The council will seek to collect other revenue, such as investment interest income, grants and subsidies, income from the sale of the council's provision of goods and services, dividends from investments and the income from the sale or disposal of assets, on the basis of the council taking advantage of opportunities to maximise the efficient use of resources and activities under its control.

9.14 MAINTENANCE OF THE COUNCIL'S OPERATING CAPABILITY

- (1) The council will seek to ensure that its revenues (after concessions on rates and charges) are sufficient to cover its costs.
- (2) It is the council's intention that the operating capability of the local government is to be increased to provide the capacity to invest in physical and social infrastructure for the growing community.
- (3) The Net Operating Surplus included in the Statement of Income and Expenditure describes the extent of the increase in the budget year.





PART 10. DEBT POLICY

In accordance with section 192 of the *Local Government Regulation 2012*, it is council's intention to borrow only for growth/enhancement capital expenditure and commercial debt structures for its commercial business units. The authority to borrow is drawn from section 34 of the *Statutory Bodies Financial Arrangements Act 1982*.

Borrowings for the organisation are required by business units and council departments. These aspects of the organisation have different roles within the organisation and therefore different borrowing requirements.

Capital expenditure for the organisation is categorised into two different aspects, growth/enhancement and refurbishment. Borrowings required for growth/enhancement projects are calculated on a net basis. Net basis being the total value of those projects less any external funding such as developer cash contributions, donations, grants and subsidies. In addition to these external funding sources, council may determine that growth/enhancement projects be funded, in part or in full, from other available cash surplus'. The final determination of the borrowing requirements is based on an assessment of existing debt levels and the requirement to maintain a prudent level of cash for operating purposes and employee provisions.

All Ipswich City Council borrowings including existing loan balances are on a principal and interest basis and have a maximum term to maturity of 15 years.

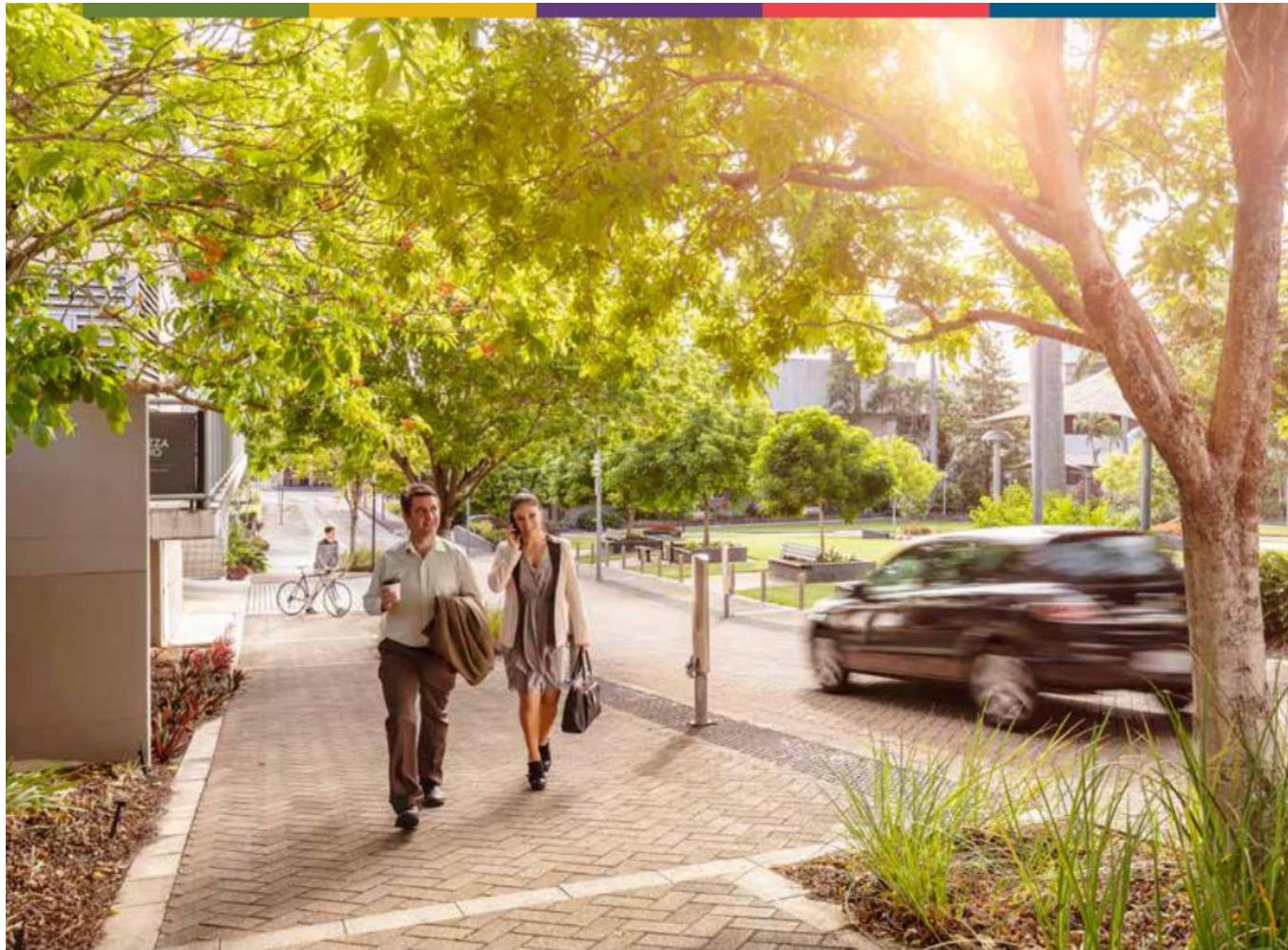
Loan borrowings including existing loan balances for strategic asset acquisitions are for projects that are intended to enhance the commercial business centres of the city. Loan borrowings including existing loan balances allocated to council departments are for growth/enhancement related projects and are required to meet the increasing service needs of council's customers and the Ipswich community.

All external borrowings are from the Queensland Treasury Corporation (QTC). The rate of payment is dependent upon market conditions and other principles agreed to between QTC and the Ipswich City Council.

The overall position of debt for the council for 2019–2020 is an increase of \$14.3 million to \$328.8 million from the previous level of \$314.5 million. Table 6 reflects the anticipated loan balances and movements for 2019–2020 and the next nine financial years.

TABLE 6 – ESTIMATED LOAN BALANCES

	2019–2020 Estimated \$'000	2020–2021 Estimated \$'000	2021–2022 Estimated \$'000	2022–2023 Estimated \$'000
Opening Balance	314,487	328,843	351,772	350,824
add New Borrowings	41,000	55,000	35,000	40,000
less Principal Repayments	26,644	32,071	35,948	39,690
Closing Balance	328,843	351,772	350,824	351,134
Borrowing Costs	14,184	14,452	14,059	13,356



2023–2024 Estimated \$'000	2024–2025 Estimated \$'000	2025–2026 Estimated \$'000	2026–2027 Estimated \$'000	2027–2028 Estimated \$'000	2028–2029 Estimated \$'000
351,134	357,194	368,234	368,980	347,917	327,196
50,000	60,000	55,000	25,000	15,000	15,000
43,940	48,960	54,254	46,063	35,721	35,699
357,194	368,234	368,980	347,917	327,196	306,497
12,765	12,233	11,646	10,516	9,770	9,021

PART 11. INVESTMENT POLICY

OBJECTIVES

The objectives of this policy are:

- to invest Ipswich City Council (council) funds not immediately required for financial commitments;
- to maximise earnings from authorised investments of cash holdings after assessing counterparty, market and liquidity risks;
- to ensure that appropriate records are kept and that adequate internal controls are in place to safeguard public monies.

TERMS AND TYPE OF INVESTMENTS

The overall term of any investment should be appropriate to council's investment objectives and adhere to the restrictions as determined by *Statutory Bodies Financial Arrangements Act 1982* (SBFA) and the *Statutory Bodies Financial Arrangements Regulation 2007* (SBFR).

Council's investment portfolio should be realisable in a reasonable time frame. council can invest in Category 2 Investments per the SBFA with the exception of managed funds other than the Queensland Treasury Corporation (QTC) Cash Fund and QTC Debt Offset facilities. According to the SBFA the term to maturity of investments is not to exceed three years.

DIVERSIFICATION/CREDIT RISK

When placing investments, consideration will be given to the relationship between credit rating and interest rate. The combined amount invested with all financial institutions (banks, credit unions, building societies), QTC or government secured investments within the credit rating bands below should not exceed the following percentages of average funds invested at any time.

ORGANISATIONAL DIVERSIFICATION

To further diversify risk, no more than 25% of council's investments will be held with any one financial institution, with the exception of QTC which shall not be limited.

CREDIT RATINGS

If any of the financial institutions credit ratings is downgraded such that they no longer fall within council's investment policy guidelines, the General Manager, Corporate Services is to be advised and the investments in that counterparty will be divested within 28 days or as soon as is practicable.

Council shall keep a current list of long term credit ratings for the authorised financial institutions. The ratings shall be updated on a minimum three (3) monthly basis.

Long Term Rating (Standard & Poors)	Short Term Rating (Standard & Poors)	Maximum Percentage of Total Investments	Maximum Term of Investment (Years)
AAA to AA-	A1+	100%	3
A+ to A-	A1	50%	2
BBB+ to BBB-	A2	10%	1
BB+ to D	-	Nil	-

PART 12. FINANCIAL MANAGEMENT POLICY

PURPOSE

To define the key corporate financial policies broadly applied in the development of forward planning/modelling, business planning, budgeting and performance management and reporting which will ensure the financial sustainability of council now and into the future.

ROLES AND RESPONSIBILITIES

Within the areas of forward planning/modelling, business planning, budgeting and performance management and reporting, different parts of the council undertake different roles and have different responsibilities. These roles and responsibilities are diagrammatically displayed as follows:

Responsibilities	Forward Planning/ Modelling	Business Planning	Budgeting	Performance Management and Reporting
Mayor/ Councillors	Provide strategic direction	Input on strategic issues	Identify priority areas Final approval	Receive monthly performance reports and provide feedback
CEO	Facilitate strategic input from Councillors and Executive Team	Lead process	Sign-off on key parameters for council's budget	Receive monthly performance reports, provide feedback and advice on corrective action
Executive Team	Provide strategic advice	Contribute to process	Develop Departmental budgets in line with targets	Provide comment on YTD financial performance
Corporate Services Department	Preparation and analysis	Contribute to process	Set high level target Coordinate process	Produce YTD performance reports and provide high level analysis and commentary; Provide direction on financial management policy and process
Departments and Business Units	Provide product, service and investment planning information for input into model	Senior staff contribute to process	Develop Departmental plan within overall target	Analyse YTD financial performance and provide commentary to Corporate Services Department; Ensure compliance with financial management policy and process

DEFINITIONS

Forward Planning/Modelling: Analysis of financial capacity into the future based on specific sets of assumptions; economic and community drivers, and growth.

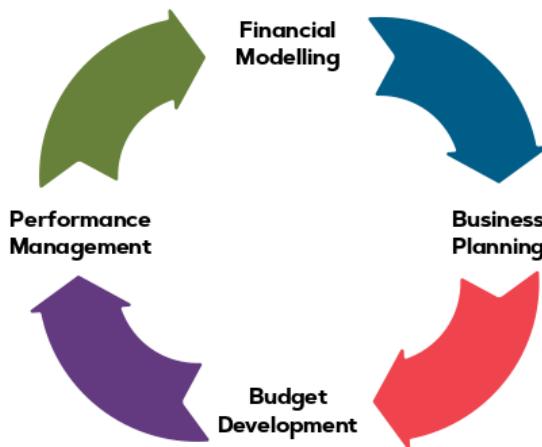
Budgeting: Financial plan of what is intended to be achieved over a set period of time.

Performance Management and Reporting: Execution and monitoring of the actual financial results against the plan.

Operating Revenue: Total revenue excluding capital grants and subsidies, developer cash contributions and developer donated assets.

RELATIONSHIPS

The different components within the framework influence the development of each other, in a continuous cycle as shown below.



Capacity assessment (through financial modelling) guides business planning, which guides budget development, which guides actual performance. The actual performance achieved in a year is the basis on which the next round of modelling is built on, and so the cycle continues.

POLICIES

The following policies apply to all aspects of the Financial Management Framework (ie. forward planning/modelling; business planning; budgeting; performance management and reporting) unless specifically stated otherwise.

The following policies are complementary to the *Local Government Act 2009* and the *Local Government Regulation 2012*. Where these policies are silent, or may be interpreted as contradictory to the Act or the Regulation, the Act or the Regulation are to take precedence.

The following policies are also complementary to the Australian Accounting Standards. Where these policies are silent, or may be interpreted as contradictory to the Standards, the Standards are to take precedence.

FINANCIAL SUSTAINABILITY

- A balanced budget must be achieved as soon as possible at the commencement of the budget process. This means that operating revenue will equal or exceed expenditure and the level of capital expenditure and borrowings will result in a Statement of Financial Position that demonstrates financial sustainability. A balanced position is to be maintained throughout the progress of budget deliberations.
- The level of borrowings shall be within acceptable limits to ensure long-term sustainability.
- Operating capability will be maintained and increased to ensure the replacement or refurbishment of assets that have been identified for retention, and to provide the capacity to invest in physical and social infrastructure for the growing community.
- Financial sustainability will be demonstrated by the following indicators:

Indicator	Definition	Annual Outcome	5 Year Average
Operating Efficiency	Operating Revenue / Operating Expense	0.9 to 1.1	0.98 to 1.08
Debt Servicing	Debt Payment / Operating Revenue	< 15%	< 15%
Working Capital	Current Assets / Current Liabilities	> 0.9	> 1
Return on Assets	EBIT / Assets (EBIT = Net result + interest expense + tax)	> 0%	> 2.5%

Council will also consider the measures of sustainability as detailed in section 169(5) of the *Local Government Regulation 2012* when assessing financial sustainability.

Inter-generational Equity Policy

The council shall strive to achieve equity between generations of ratepayers (inter generational equity) whereby the mechanisms to fund specific capital expenditure and operations take into account the ratepayers who benefit from the expenditure, and therefore on a user pays basis, who should pay for the costs associated with such expenditure.

Preparation and Revision of Forward Planning/Modelling

- The Corporate Services Department will be responsible for all of council's financial modelling. Departments and Business Units will be required to provide data for input and assistance as required.
- The Long Term Financial Forecast will cover a period of time consistent with the long term strategic plans of the council, and be updated annually.
- Assumptions regarding growth drivers used within the Long Term Financial Forecast are to be independently verified annually, and the overall model verified bi-annually.

Preparation of Budget

- The Budget will be adopted for the whole of council at Statement of Income and Expenditure line item and total capital expense level.
- The budget will be prepared in accordance with section 104(2) of the *Local Government Act 2009*, and section 169 of the *Local Government Regulation 2012*.
- The budget should be designed to enable council to achieve the objectives as outlined within the strategic and operational plans and within the "financial sustainability" limits defined in the Long Term Financial Forecast.
- Where an approved project carryforward has been identified during the budget preparation period, an estimate for that carryforward will be included as part of the adopted budget. The budget will be revised as soon as practical after the end of each financial year to reflect the actual amounts carried forward including those project carryforwards identified subsequent to the adoption of the budget.
- The budget will be prepared and adopted by the end of June each year.

Revision of Budget

- The budget will be reviewed regularly. Amendments will be assessed for their impact at a whole of council level and will only be put forward to council for consideration as deemed appropriate by the General Manager Corporate Services and the Chief Executive Officer.
- A change to the budgeted whole of council net result or total capital program will require council approval.

Performance Management and Reporting

- Reporting will be in accordance with recognised accounting principles and include both operational and capital performance.

- Costs (both operational and capital) will be incurred in accordance with the council's procurement policies and following prudent financial management principles.

- Reporting on the capital program will include information on the progress of the program as well as the financial result.

Revenue Management

- Refer to Revenue Policy.
- All revenue modelling will be conducted by the Corporate Services Department in consultation with other council departments.

Expense Management (Operational)

- Expenses will align to the services detailed in the Services Catalogue. In particular, employee expenses will move in line with movements in the services catalogue.
- The introduction of new services is to be supported by the withdrawal or reduction of existing services and/or an identified funding source.

Capital Expenditure/Capital Funding

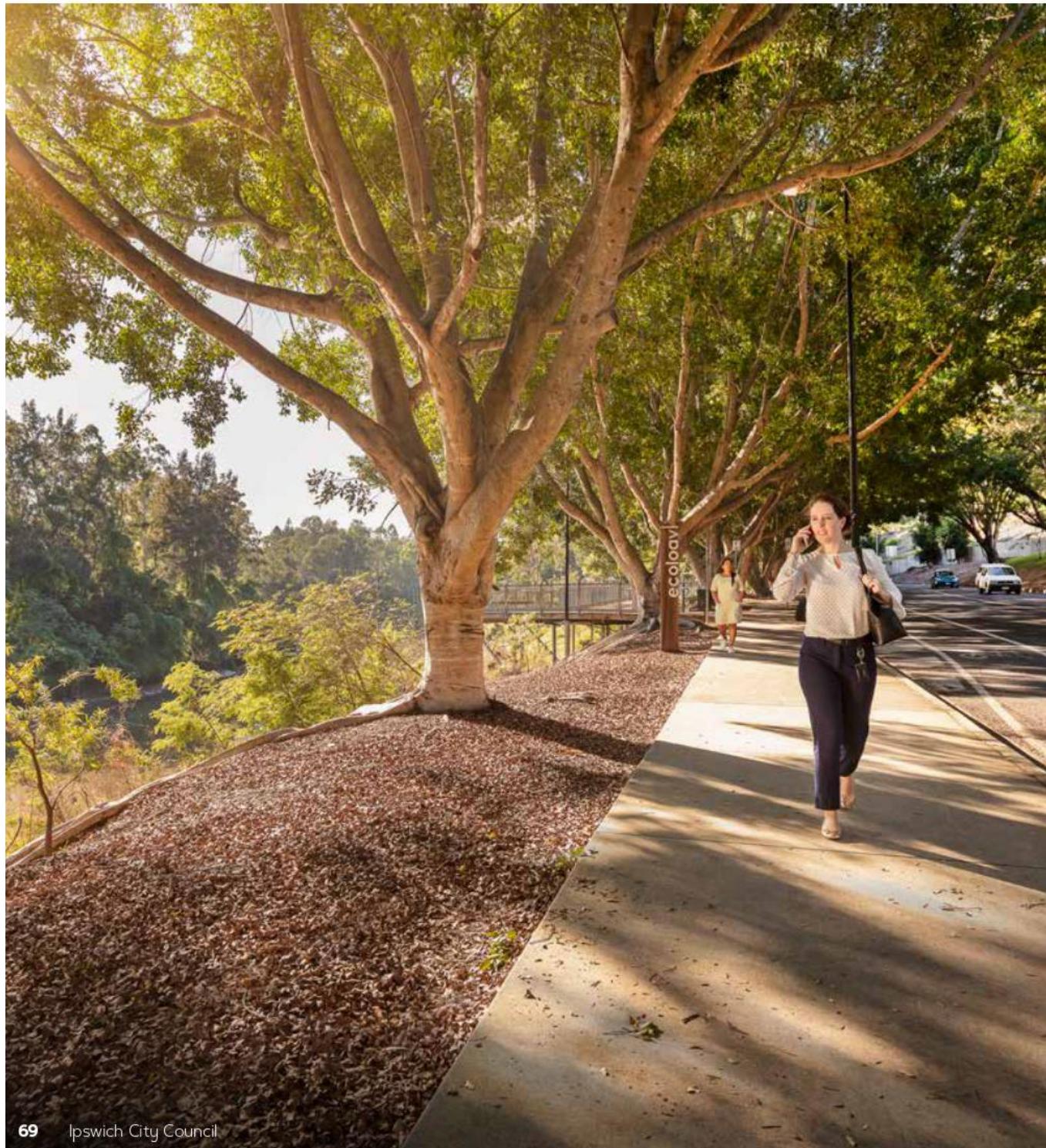
- Existing fixed assets need to be maintained at a level which enables continuous delivery of specified services levels. The exceptions to this are firstly, where there is a decision to write down the quality at which assets are maintained because the community no longer needs such a quality and secondly, where a deliberate decision is made to phase the asset out of existence.
- Spending on asset renewal and replacement should be provided at a level equal to depreciation expense for those assets identified in strategic asset management plans to be retained.
- Capital expenditure on new assets must be economically and/or socially justified inclusive of an evaluation of the full life costs including operating and maintenance costs and depreciation expense for the life of the asset, as well as the purchase price.
- Capital expenditure increases will be capped to ensure financial sustainability. Application of the increases to individual parts of council will be determined in accordance with need and council priorities.
- Capital expenditure will be forecast to cover a period of time consistent with the long term strategic plans of the council.
- Capital projects will be assessed and approved based on the viability of the project and its alignment with council's objectives. Funding for these projects, including external funding sources, will be determined separately by the General Manager Corporate Services.

Resource Management

- Resources will be assessed annually to determine what resources are required to meet operational and capital needs; to what extent they can be met from within existing council resources and procurement models; and what flexible resourcing models should be employed to meet any shortfall.

Internal Cash Restrictions

- Internal cash restrictions will be created for items designated for a specific purpose or to support specific expenditure.
- Sufficient funds will be maintained in cash reserve and the accumulated surplus' to equalise from year to year the impact of fluctuations in the maintenance, renewal and purchase of assets and/or operational expenditure.



PART 13. PROCUREMENT POLICY

PURPOSE

Ipswich City Council's Procurement Policy is the council's overarching policy for the procurement of goods and services. Its purpose is to deliver excellence in procurement outcomes for the Ipswich Community.

Ipswich City Council recognises that developing and adopting appropriate best practice contracting and procurement policies, processes, systems and procedures for all goods and services by council, will enhance achievement of council objectives such as sustainable procurement, bottom-line cost savings, supporting local economies, achieving innovation and better services for communities.

The elements of best practice applicable to council procurement incorporate:

- broad concepts covering ethics, value for money, responsibilities and accountabilities;
- procurement guides giving effect to those concepts;
- a system of delegations (i.e. the authorisation of officers to approve and undertake a range of functions in the procurement process);
- procurement processes and checklists, with appropriate procedures covering low value, low risk simple procurement to high value, more complex procurement; and
- sound contracting principles as specified in the *Local Government Act 2009*.

SCOPE

This Procurement Policy is made under Section 198 of the *Local Government Regulation 2012*. The Regulation and the *Local Government Act 2009* are the key legislative frameworks that regulate the process of local government procurement in Queensland. Section 198 of the Regulation requires the council to prepare and adopt a procurement policy encompassing the principles, processes and procedures applied to all purchases of goods and services by the council.

This policy applies to all contracting and procurement activities at council and is binding upon councillors, council officers and temporary employees, contractors and consultants while engaged by the council.

SOUND CONTRACTING PRINCIPLES OF THE PROCUREMENT PROCESS

As specified in Section 104(3) of the *Local Government Act 2009*, council must have regard to these five (5) sound contracting principles:

1. Value for Money
2. Open and Effective Competition
3. The Development of Competitive Local Business and Industry
4. Environmental Protection, and
5. Ethical Behaviour and Fair Dealing.

1. Value for Money

Council will use public funds in such a manner that the best return and performance for the money spent is being obtained.

The achievement of value for money can be driven through each stage of the procurement process from procurement planning to contract management.

The benefits of the procurement are considered against the costs necessary for the optimum result for the council and local community. Ipswich City Council is not required to accept the lowest tender. Instead, council is required to take into account issues such as but not limited to fitness of purpose, quality, price, service support and warranty and other factors relevant to the overall sound contracting principles of the *Local Government Act 2009*.

2. Open and Effective Competition

Council will give fair and equitable consideration to all prospective suppliers. Prospective suppliers wishing to do business with council will be given a reasonable opportunity to do so.

All suppliers will be treated fairly in an open and transparent manner and have access to the same information.

3. Development of Competitive Local Business and Industry

Council recognises the need to support local industry. The benefits of encouraging and dealing with local suppliers will be taken into account in the procurement planning stage and form part of the evaluation process for all procurement. Council's procurement guidance materials encourage council officers to use local suppliers where benefits exist to all stakeholders and the five contracting principles are satisfied according to their priority.

To encourage local industry to tender, council will advertise tenders in local newspapers and actively seek quotations from local suppliers where available.

4. Environmental Protection

Council is sensitive to environmental protection issues. Council is not only dedicated to environment protection; council is also committed to achieving sustainability. In order to achieve sustainability council will consider environmental, social and economic elements in procurement activities.

When planning the procurement activity council will analyse, where appropriate, the potential purchase of environmentally friendly goods and services and other environmental initiatives such as reduce, reuse, and recycle. Other considerations that may be examined include, but not limited to, eco-friendly products and suppliers that support environmental sustainability initiatives.

Council's procurement activities will also address the specific targets contained within the Sustainable Ipswich strategy that deals with reducing the environmental impacts through the procurement practices.

5. Ethical Behaviour and Fair Dealing

The council's procurement activities (methods, practices and procedures) must be performed with integrity and beyond reproach.

All council officers and councillors when purchasing goods and services will advance the interests of the council and conduct themselves in ways that are, and are seen to be, impartial, fair and in an ethical manner.

All council officers and councillors must:

- treat potential and existing suppliers with equality and fairness;
- not seek or receive personal gain;
- maintain confidentiality of commercial in confidence information such as contract prices and other sensitive information;
- present the highest standards of professionalism and probity;
- deal with suppliers in an honest and impartial manner that does not allow conflicts of interest;
- provide all suppliers and tenderers with the same information and equal opportunity; and
- be able to account for all decisions and provide feedback on them.

PROCURING GOODS AND SERVICES

All purchase of goods and services must be carried out in strict compliance with the:

- *Local Government Act 2009* and amendments;
- *Local Government Regulations 2012*.

Council operated in accordance with Part 3 Default contracting procedures under the *Local Government Regulation 2012*. Council's Procurement Framework, guides, checklists and procedures set out the steps and processes to be followed by all involved in the procurement activities.

RESPONSIBILITIES

All council officers and councillors are required to be aware of, and comply with this policy.

Accountable officers are responsible for ensuring this policy is followed within their departments.

Managers and supervisors are responsible for ensuring that employees are aware of, and comply with, this policy.

The Corporate Services Department is responsible for ensuring this policy, its related guidelines, checklists and procedures are appropriate, reflect better practice and facilitate a high standard of procurement performance.

PART 14. REVENUE POLICY

1. REVENUE POLICY

In accordance with section 104(5)(c)(iii) of the *Local Government Act 2009* and section 193 of the *Local Government Regulation 2012*, the council has prepared and adopted this revenue policy as a financial policy of the local government.

2. OBJECTIVE

The objective of this revenue policy is to help ensure consistency between the council's longer term objectives, as set out in the Financial Plan, and the revenue decisions made in the 2019–2020 budget process.

3. POLICY STATEMENT

3.1 General policy statement

It is an intended outcome of the Financial Plan that council remains in a sound financial position at all times whilst delivering on the objectives contained within the Financial Plan. It is envisaged that overall net wealth of the community (total equity) will continue to be enhanced throughout the planning period.

To achieve this outcome the council will seek to ensure that its revenues (after concessions on rates and charges) are sufficient to cover its costs having regard to year-to-year variations in revenues.

The council has adopted a set of principles relating to the levying of rates and charges, granting concessions for rates and charges, recovering overdue rates and charges and cost-recovery methods.

The council will take account of the principles of equity, economic efficiency and simplicity in levying rates and charges and granting concessions for rates and charges.

3.2 Levying rates and charges

3.2.1 Principles

In accordance with section 193(1)(a)(i) of the *Local Government Regulation 2012*, the council intends to apply the principles as set out below for levying rates and charges.

In general terms, to ensure that Ipswich continues to be a great place to live and to attract business investment and employment, the council intends to fund the cost of providing services from user charges, except where:

- (a) the benefits of a service or facility are available to all residents;
- (b) concessions for rates and charges are applicable to groups or individuals based on their lower capacity to pay and exceptional circumstances of groups or individuals who meet eligibility criteria;
- (c) it is not cost-effective to levy user charges;
- (d) not doing so provides net economic benefits in attracting and retaining businesses; and
- (e) in the opinion of the council, such charges do not meet the objectives of the Financial Plan.

Further, from a practical perspective, in levying rates and charges, the council intends to:

- (a) make the system for paying rates and charges simple and inexpensive to administer;
- (b) manage its cashflows from rates and charges by providing for quarterly payments, discounts for payment by the due date and interest on overdue amounts; and
- (c) provide an equitable payment system that provides a range of payment options for ratepayers to pay the rates and charges and arrears of any rates or charges.

3.2.2 Differential general rates

The council intends to levy differential general rates on all rateable land in the local government area. This recognises the inequity which would result if a single general rate were applied to all rateable land in the local government area by reference to the rateable value of the land alone.

For rateable land that is used for residential purposes or is used for commercial activities a higher rate may be applied than that applied to rateable land that has no capacity to produce revenue such as rateable land used for a residential purpose which is occupied by the land owner. This reflects the revenue-producing capacity of rateable land that may be rented or is used for commercial activities.

Differential general rating categories, described in the Revenue Statement, are reviewed each financial year in order to maintain a rating structure that is clear, cost effective and simple to administer.

Differential general rates will be set at levels:

- (a) to generate revenue sufficient to meet the difference between the outlays of the council's business activities less any ordinary business or trading income, grants, subsidies or contributions received in respect of those programs and any internal financial accommodation arranged;
- (b) that recognise the different revenue-producing capacity of rateable land within the local government area; and
- (c) that recognise the differing level of benefits that rateable land in different rating categories receive from the council's services and facilities.

3.2.3 Rateable value of land

The council has determined that the rateable value of land shall be the 3-year averaged value of land and that the 3-year averaged value of land will be used as the basis for calculating the differential general rates. The value of the land as determined by the Valuer-General in accordance with the *Land Valuation Act 2010*, will be used by the council for calculating the 3-year averaged value of the land, and the 3-year averaged value will be worked out in accordance with section 76 of the *Local Government Regulation 2012*.

3.2.4 Minimum amount of general rates and special rates and charges

The council has determined that due to the cost of providing a minimum service to rateable land, an equitable contribution per rateable

land is to apply in relation to the funding of the council's services and facilities and that this contribution is to be made irrespective of where the rateable land is located or its valuation.

The council has also determined that rateable land in certain rating categories may have a different minimum amount of general rates to that applying to other rating categories.

The council may also elect to fix a minimum amount of special rates and charges.

3.2.5 Limitation of increase in rates or charges levied

The council intends to limit the increase in the differential general rates for certain rating categories of rateable land in the local government area to moderate the impact of rapid, uneven and significant changes in land values across the local government area.

3.2.6 Special rates and charges

The council may elect to levy special rates and charges, on a year by year basis, for rural fire brigades and other facilities or services which it considers have a special association with particular land in the local government area. The proceeds of the particular special rate and charge are directed towards the costs of the relevant initiative or facility.

3.2.7 Separate rates and charges

A separate charge for the Enviroplan will be levied equally on all rateable land within the local government area, to provide for the acquisition and protection of bushland areas and for the provision of facilities for public



access to those areas, on the basis that the benefit is shared equally by all parcels of rateable land, regardless of their value. The revenue raised is used to contribute to the costs of acquiring bushland and for providing and managing public access.

3.2.8 Utility charges

Utility charges for waste management services are determined having regard to the following:

- (a) performance targets in the Ipswich Waste Services Annual Performance Plans;
- (b) the cost of provision of the services and infrastructure and an appropriate return on assets;
- (c) pricing oversight requirements of the Queensland Competition Authority;
- (d) operating and capital grants, subsidies or contributions received from others.

Some waste management utility charges are supplied by special agreement. The charges which have been negotiated under those agreements still have regard to the above principles.

The council's waste management utility charges are applied on a per waste management service basis. All costs associated with providing the waste management service are recovered by levying the waste management utility charges.

3.2.9 Discount

It is the council's policy to encourage the prompt payment of rates and charges by allowing a discount for the payment of certain

rates or charges where payment is made in full on or before the end of the discount period stated in the rate notice being 30 days from the issue of the rate notice. The discount is only to apply to the differential general rate (excluding utility charges, separate charges, Emergency Management Levy and arrears of any rate or charge).

The council also encourages prompt payment of selected fees such as annual dog registrations by offering a discount for the full payment by the due date.

3.3 Granting concessions for rates and charges

3.3.1 Principles

In accordance with section 193(1)(a)(ii) of the *Local Government Regulation 2012*, the council intends to apply the following principles for granting concessions for rates and charges:

- (a) where an applicable council policy in relation to the granting of the concession is in place, the council will grant concessions where there is a need to resolve anomalies in order to ensure equitable treatment for groups and individuals in similar circumstances;
- (b) regard is to be had to the limited financial capacity to pay and exceptional circumstances of groups or individuals who meet eligibility criteria in any applicable council policy;
- (c) that the requirements for granting concessions be clear and transparent in order to ensure the equitable treatment of all beneficiaries.



3.3.2 Purpose for the concessions

The purpose for the concession for rates and charges to be granted by the council are stated in the following table.

Column 1	Column 2
Concession for rates and charges	Purpose for the concession
Concession to an eligible pensioner who owns and occupies rateable land.	Acknowledge that pensioners have limited financial capacity.
Concession to an eligible entity whose objects do not include making a profit which owns rateable land.	Support activities that do not make a profit.
Concession to an eligible entity that provides assistance or encouragement for arts or cultural development which owns rateable land.	Support activities that assist and encourage arts and cultural development.
Concession to an eligible landowner who is an individual and who is subject to financial hardship from the payment of rates and charges.	Support individuals where the payment of rates and charges will or has affected the wellbeing of the individuals in such a way as to constitute an unreasonable outcome based on present community standards.
Concession to an eligible landowner whose land is subject to a mining lease requiring the carrying out of improvement restoration for the mining lease.	Support the carrying out of improvement restoration for the mining lease which is exceptional and necessitated by the characteristics of the land.

3.4 Recovering overdue rates and charges

3.4.1 Principles

In accordance with section 193(1)(a)(iii) of the *Local Government Regulation 2012*, the council intends to apply these principles set out below for recovering overdue rates and charges.

In general terms the council exercises its rate recovery powers in order to reduce the overall rate burden on ratepayers.

The council specifically intends to apply the following principles for recovering overdue rates and charges:

- (a) transparency by making clear the obligations of ratepayers and the processes used by the council in assisting them to meet their financial obligations;
- (b) making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective;
- (c) equity by having regard to capacity to pay in determining appropriate arrangements for different sectors of the community and providing the same treatment for ratepayers with similar circumstances;
- (d) flexibility to respond to community expectations by providing assistance to encourage or discourage certain behaviours.

3.4.2 Interest

The council also intends to charge interest on overdue rates and charges from the day on which they become overdue and at the rate as may be determined under section 133(1)(a) of the *Local Government Regulation 2012* compounded on daily rests. However, if the overdue rates and charges are paid within 21 days from their due date, no interest shall be charged.

3.5 Cost-recovery methods

3.5.1 Principles

In accordance with section 193(1)(a)(iv) of the *Local Government Regulation 2012*, the council intends to apply the following principles for cost-recovery methods:

- (a) fees and charges are set to recover the costs of the council in providing services and taking actions associated with regulatory compliance;
- (b) the process for recovering the council's costs is to be clear, simple to administer and cost effective.

3.5.2 Cost-recovery fees

The council has fixed cost-recovery fees under section 97 of the Local Government Act 2009. All cost-recovery fees set by the council are included in the Register of Cost Recovery Fees which is open for inspection at the council's public office.

3.6 Funding of physical and social infrastructure costs for new development

In accordance with section 193(1)(c) of the *Local Government Regulation 2012*, the council intends to fund the provision of local government trunk infrastructure networks for new development by the adoption and levying of infrastructure charges on new development in accordance with the *Planning Act 2016*.

The infrastructure charges for providing local government trunk infrastructure networks are detailed in resolutions made by the council under the *Planning Act 2016* having regard to the council's planning scheme including its priority infrastructure plan.

The council also intends for new development to meet the council's additional costs of bringing forward development infrastructure and other physical and social infrastructure costs for a new development which is of sufficient magnitude to accelerate the growth rate of a specific area so that the availability of facilities is not adversely affected and existing ratepayers are not burdened with the cost of providing the additional infrastructure.

3.7 Other revenue

3.7.1 Commercial fees

The council charges commercial fees for other services provided by the council.

The council intends to set the commercial fees having regard to the following:

- (a) the user pays principle;
- (b) the estimated cost of provision of services or access to the council's facilities;
- (c) a fair return for the use of the council's infrastructure;
- (d) the fees charged by any alternative providers;
- (e) the performance targets set for the council's business activities;
- (f) the need to encourage or discourage particular behaviours.

3.7.2 Other revenue

The council intends to pursue and collect other revenue, such as investment interest income, sale or disposal of assets, grants and subsidies, sale of council's provision of goods or services and dividends from investments on the basis of the council taking advantage of opportunities to maximise the efficient use of resources and activities under its control.

4 ROLES AND RESPONSIBILITIES

The General Managers in each department, together with the Finance Branch of the Corporate Services Department, are responsible for ensuring compliance with this policy.



Ipswich City Council
PO Box 191, Ipswich QLD 4305, Australia
Phone (07) 3810 6666
council@ipswich.qld.gov.au
ipswich.qld.gov.au

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