



City of Ipswich

**IPSWICH
CITY
COUNCIL**

AGENDA

of the

COUNCIL SPECIAL MEETING

**Held in the Council Chambers
8th floor – 1 Nicholas Street
IPSWICH QLD 4305**

**On Thursday, 30 June 2022
At 9.00 am**

The purpose of the meeting is to consider:

1. Adoption of the 2022-2023 Budget and Associated Matters
2. 2022-2023 Annual Plan (including Operational Plan and Ipswich Waste Services Performance Plan)
3. Overall Plan for the Rural Fire Resources Levy Special Charge
4. Rates Timetable for 2022-2023
5. Rates Concessions - Charitable, Non Profit/Sporting Organisations

BUSINESS

1. OPENING OF MEETING:
2. WELCOME TO COUNTRY OR ACKNOWLEDGEMENT OF COUNTRY:
3. OPENING PRAYER:
4. APOLOGIES AND LEAVE OF ABSENCE:
5. DECLARATIONS OF INTEREST IN MATTERS ON THE AGENDA:
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ITEM: 6.1

SUBJECT: ADOPTION OF THE 2022-2023 BUDGET AND ASSOCIATED MATTERS

AUTHOR: ACTING CHIEF FINANCIAL OFFICER

DATE: 21 JUNE 2022

EXECUTIVE SUMMARY

This is a report concerning the adoption of the 2022-2023 Budget and associated matters.

RECOMMENDATION/S

- A. **That Ipswich City Council receive and note the contents of this report concerning the 2022-2023 Budget and associated matters.**
- B. **That Ipswich City Council receive and note the Statement of Estimated Financial Position for the previous financial year 2021-2022, outlined in Attachment 1.**
- C. **That in accordance with section 81 of the *Local Government Regulation 2012*, 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 2022-2023 Budget in Attachment 2;**
 - (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 2022-2023 Budget in Attachment 2;**
 - (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.	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 not located in Brookwater.

Column 1 Rating category of rateable land		Column 2 Description of rating category
4	Land not used for a residential purpose or for profit purpose.	Land which meets all of the following criteria: (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.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is either: (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.	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 not located in Brookwater.
10	Land not in Brookwater which is vacant land less than 20,000m ² that 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 less than 20,000m ² ; (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.	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 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.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is either: (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.	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.

Column 1 Rating category of rateable land		Column 2 Description of rating category
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 a multi residential purpose, with two dwellings or a dwelling with an auxiliary unit, 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: (i) two dwellings; or (ii) a dwelling with an auxiliary unit; (d) none of the dwellings or the auxiliary unit are owner occupied.
22b	Land used for a multi residential purpose 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 a multi residential purpose 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.
22d	Land used for a multi residential purpose 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.

Column 1 Rating category of rateable land		Column 2 Description of rating category
22e	Land used for a multi residential purpose 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 a multi residential purpose 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 a multi residential purpose 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 a multi residential purpose 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.
25	Land which is vacant land requiring rehabilitation as the subject of a previous 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) 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 Rating category of rateable land		Column 2 Description of rating category
41	Land used for a farming and grazing purpose which is owner occupied or 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 primarily for farming and grazing; (c) is either: (i) owner occupied; or (ii) potential owner occupied.
42	Land used for a farming and grazing purpose which is 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 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.	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 less than \$200,000.
43b	Land used for a commercial purpose with 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 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.	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 \$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.	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 \$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.	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 \$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.	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.

Column 1 Rating category of rateable land		Column 2 Description of rating category
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.
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.

Column 1 Rating category of rateable land		Column 2 Description of rating category
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.
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.

Column 1 Rating category of rateable land		Column 2 Description of rating category
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.
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 .	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 .
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 .	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 .
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 .	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 .
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 .	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 .

Column 1 Rating category of rateable land		Column 2 Description of rating category
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.
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.	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 in accordance with section 257 of the *Local Government Act 2009*, Ipswich City Council delegate to the Chief Executive Officer the power to identify the rating category to which each parcel of rateable land belongs under section 81(4) and (5), section 82 and any other applicable provision of Chapter 4 of the *Local Government Regulation 2012*.**
- E. **That in accordance with section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, 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 2022-2023 Budget in Attachment 2.

- F. That in accordance with section 74 and section 76 of the *Local Government Regulation 2012*, Ipswich City Council decide that the rateable value of land for the financial year will be the three (3)-year averaged value of the land, on the basis stated in Part 2 of the 2022-2023 Budget in Attachment 2.
- G. That in accordance with section 80 of the *Local Government Regulation 2012*, 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 2022-2023 Budget in Attachment 2.

Column 1 Rating category	Column 2 Differential general rates	Column 3 Minimum amount of general rates	Column 4 Limitation on increase of levied 2021-2022 differential general rates (%)
1	0.7052 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,054	15
4	0.7052 cents in the dollar on the rateable value of all rateable land in this rating category	\$646	15
8	0.7052 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,559	15
9	0.9400 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,429	15
10	0.7052 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,054	15
11	0.7052 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,054	15
15	0.9400 cents in the dollar on the rateable value of all rateable land in this rating category	\$3,249	15
16	0.9400 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,429	15
17	0.7052 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,054	15

Column 1 Rating category	Column 2 Differential general rates	Column 3 Minimum amount of general rates	Column 4 Limitation on increase of levied 2021-2022 differential general rates (%)
18	0.9400 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,429	15
19	0.9400 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,429	15
22a	0.9400 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,859	15
22b	0.9400 cents in the dollar on the rateable value of all rateable land in this rating category	\$4,286	15
22c	0.9400 cents in the dollar on the rateable value of all rateable land in this rating category	\$8,574	15
22d	0.9400 cents in the dollar on the rateable value of all rateable land in this rating category	\$14,289	15
22e	0.9400 cents in the dollar on the rateable value of all rateable land in this rating category	\$21,433	15
22f	0.9400 cents in the dollar on the rateable value of all rateable land in this rating category	\$28,578	15
22g	0.9400 cents in the dollar on the rateable value of all rateable land in this rating category	\$42,866	15
22h	0.9400 cents in the dollar on the rateable value of all rateable land in this rating category	\$57,155	15
23	0.7052 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,054	15
24	1.1848 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,429	15
25	6.2623 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,429	15
41	0.6210 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,361	15

Column 1 Rating category	Column 2 Differential general rates	Column 3 Minimum amount of general rates	Column 4 Limitation on increase of levied 2021-2022 differential general rates (%)
42	0.7903 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,361	15
43a	1.8778 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,348	15
43b	1.9717 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
43c	2.0656 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
43d	2.1595 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
44a	2.3473 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
44b	2.4881 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
45	2.4412 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,780	15
46	5.4430 cents in the dollar on the rateable value of all rateable land in this rating category	\$26,007	15
47a	21.4628 cents in the dollar on the rateable value of all rateable land in this rating category	\$15,348	15
47b	34.3522 cents in the dollar on the rateable value of all rateable land in this rating category	\$496,768	15
48	3.1923 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,285	15
49a	2.0656 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,510	15
49b	2.1595 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 2021-2022 differential general rates (%)
49c	2.2534 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
49d	2.4411 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
49e	2.5820 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
50	3.0984 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
55a	1.8778 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,348	15
55b	1.9717 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
55c	2.0656 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
55d	2.1595 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
55e	2.5820 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	7.5
55f	3.0045 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	7.5
55g	3.4739 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	7.5
55h1	4.7857 cents in the dollar on the rateable value of all rateable land in this rating category	\$343,797	15
55h2	4.7857 cents in the dollar on the rateable value of all rateable land in this rating category	\$425,058	15
55h3	4.7857 cents in the dollar on the rateable value of all rateable land in this rating category	\$506,319	15

Column 1 Rating category	Column 2 Differential general rates	Column 3 Minimum amount of general rates	Column 4 Limitation on increase of levied 2021-2022 differential general rates (%)
55h4	4.7857 cents in the dollar on the rateable value of all rateable land in this rating category	\$587,579	15
55i1	4.7857 cents in the dollar on the rateable value of all rateable land in this rating category	\$695,940	15
55i2	4.7857 cents in the dollar on the rateable value of all rateable land in this rating category	\$803,938	15
55j	4.7857 cents in the dollar on the rateable value of all rateable land in this rating category	\$957,304	15
55k	4.7857 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,531,728	15
55l	4.7857 cents in the dollar on the rateable value of all rateable land in this rating category	\$975,271	15
55m	4.7857 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,462,747	15
55n	4.7857 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,195,455	15
55o	4.7857 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,839,183	15

H. That in accordance with section 77 of the *Local Government Regulation 2012*, 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 2022-2023 Budget in Attachment 2.

I. That in accordance with section 116 of the *Local Government Regulation 2012*, 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 2022-2023 Budget in Attachment 2.

- J. That in accordance with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, 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 2022-2023 Budget in Attachment 2.

Column 1 Type of waste management service	Column 2 Waste management utility charge per waste management service (per annum)
Household waste service	\$397.00
Adjusted household waste service	\$198.40
Food organics garden organics waste service	\$80.00
Non-household waste service	\$397.00
Non-household waste levy	\$77.80

- 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*, Ipswich City Council decide to levy a special charge of \$39 per annum for the Rural Fire Brigades Services for the services, facilities or activities identified in the Rural Fire Resources Levy Special Charge 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 2022-2023 Budget in Attachment 2.
- L. That in accordance with section 94 of the *Local Government Act 2009*, section 103 of the *Local Government Regulation 2012* and section 128A of the *Fire and Emergency Services Act 1990*, Ipswich City Council decide to levy a separate charge of \$3 per annum for the Rural Fire Brigades Services on rateable land in the local government area, on the basis stated in Part 5 of the 2022-2023 Budget in Attachment 2.
- M. That in accordance with section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, Ipswich City Council decide to levy a separate charge of \$52 per annum for the Ipswich Enviroplan on rateable land in the local government area, on the basis stated in Part 6 of the 2022-2023 Budget in Attachment 2.
- N. That in accordance with section 107 of the *Local Government Regulation 2012* and section 114 of the *Fire and Emergency Services Act 1990*, Ipswich City Council decide that rates and charges (including the Emergency Management Levy) will be levied quarterly on the basis stated in Part 7 of the 2022-2023 Budget in Attachment 2.
- O. That Ipswich City Council decide on the basis stated in Part 7 of the 2022-2023 Budget in Attachment 2:
- (a) 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*;

- (b) 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*;
 - (c) 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*.
- P. That in accordance with section 133 of the *Local Government Regulation 2012*, Ipswich City Council decide that interest is payable on overdue rates and charges, at an annual rate of 8.17%, on the basis stated in Part 8 of the 2022-2023 Budget in Attachment 2.
- Q. That in accordance with Chapter 4, Part 10 of the *Local Government Regulation 2012*, 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 9 of the 2022-2023 Budget in Attachment 2.
- R. That in accordance with section 192 of the *Local Government Regulation 2012*, Ipswich City Council adopt the Debt Policy for 2022-2023 which is stated in Part 11 of the 2022-2023 Budget in Attachment 2.
- S. That in accordance with section 191 of the *Local Government Regulation 2012*, Ipswich City Council adopt the Investment Policy for 2022-2023 which is stated in Part 12 of the 2022-2023 Budget in Attachment 2.
- T. That Ipswich City Council adopt the Financial Management Policy for 2022-2023 which is stated in Part 13 of the 2022-2023 Budget in Attachment 2.
- U. That in accordance with section 104 of the *Local Government Act 2009* and section 170 of the *Local Government Regulation 2012*, Ipswich City Council consider and adopt the 2022-2023 Budget, which is Attachment 2, 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 10;
 - (c) the Revenue Policy which is stated in Part 15;
 - (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, the whole or part of the document is incorporated by reference into and forms part of the terms and content of the Resolution.**
- W. **That Ipswich City Council adopt the Pensioner Remission of Rates Policy which is stated in Attachment 3.**
- X. **That in accordance with Chapter 4, Part 10 of the *Local Government Regulation 2012*, Ipswich City Council decide to grant a \$250 concession for general rates on the July to September 2022 rates notice to eligible residential owner occupied rate payers impacted by the 2022 floods, on the basis outlined in this report.**

RELATED PARTIES

There are no related parties in relation to this report.

IFUTURE THEME

A Trusted and Leading Organisation

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**).

2022-2023 Budget

The 2022-2023 Budget (**Attachment 2**) contains the Budget, Long-Term Financial Forecast, General Rates, Utility Charges, Special Charges, Separate Charges and other associated documents and policies for the 2022-2023 financial year including the following:

- The 2022-2023 Budget;
- Long-Term Financial Forecast;
- Differential General Rates;
- Waste Management Utility Charges;
- Rural Fire Resources Levy Special Charge;
- Rural Fire Resources Levy Separate 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.

Development of the 2022-2023 Budget

The development of the budget and long-term financial forecast (LTFF) for 2022-2023 commenced November 2021 with a strategy setting workshop being held with Mayor, Councillors and the Executive Leadership Team (ELT). This workshop informed the key Council strategies and assumptions needed for the development of the budget and LTFF. ELT then worked these strategies and assumptions into their relevant departmental budgets with the view of developing a financially sustainable organisational budget.

The initial draft of the three-year capital program was presented to Mayor, Councillors and ELT on 15 March 2022. The Mayor and Councillors subsequently worked with ELT to further refine the contents of the three-year capital program over a number of workshops.

Rates revenue, fees and charges and concessions were discussed at a number of workshops with Mayor, Councillors and ELT, commencing on 31 March 2022. The Mayor, Councillors and ELT carefully considered the level of an appropriate rates increase and what concessions should be made available, being mindful of the cost of living pressures faced by the residents and businesses of Ipswich.

The initial draft of the operational budget was presented to the Mayor and Councillors on 8 April 2022. The Mayor and Councillors were also provided with the detail of the budget through an interactive dashboard which allowed them to interrogate the budget at a detailed service category level. Throughout April and May, the Mayor, Councillors and ELT discussed the contents of the operational budget and the Mayor and Councillors provided input on council's proposed operational projects.

Throughout these consultative workshops the Mayor and Councillors have provided Council officers with valuable feedback and insights into the community needs and expectations. This has resulted in the development of the budget which seeks to balance the needs of the growing Ipswich community while ensuring that Council continues to be financially sustainable.

Amendment to the Pensioner Remission of Rates Policy

The 2022-2023 Budget introduces a part pensioner remission of up to \$120 per annum for eligible applicants. The value of pensioner remissions, this year including both the full pensioner remission and the part pensioner remission, are adopted with the budget.

However, Council's pensioner remissions under the *Local Government Regulation 2012*, operate in conjunction with Council's Pensioner Remission of Rates Policy. The introduction of the new part remission requires amendments to the existing policy to become operational.

The amended Pensioner Remission of Rates Policy (**Attachment 3** – clean and **Attachment 4** – mark-up) is provided for consideration. The proposed changes are principally to introduce the part pensioner remission without impacting the application of the current policy in relation to the full pensioner remission. The amended policy also includes some simplified wording, the removal of some elements that will now be redundant with the introduction of the part pensioner remission, as well as a couple of minor administrative changes.

Rates concession for flood impacted properties

At its meeting of 21 March 2022, Council adopted a flood assistance package for property owners who had been impacted by flooding resulting from the severe weather event of February 2022 (the **2022 floods**).

For eligible rate payers, this flood assistance package includes the granting of a one-time \$250 general rates concession, rate payment arrangements, granting of discounts and waiving of interest on arrears.

It is proposed that Council grant a further one-time \$250 general rate concession to be applied to the July to September 2022 rates notice for residential owner-occupied rate payers where a structure located on their property has been impacted by the 2022 floods.

This concession is proposed in order to relieve hardship on the part of the rate payer, in accordance with the *Local Government Regulation 2012 s 120 (1)(c)*.

For the general rate concession, impacted properties continue to include those properties where any house, swimming pool, building, shed or other similar structure was inundated or partially inundated by flooding.

The eligibility for this July to September 2022 flood concession will be based on those determinations made by Council officers in relation to the April to June 2022 flood concession.

For clarity, to be eligible for this July to September 2022 flood concession the applicant must first be considered under the criteria required for the April to June 2022 flood concession.

Further rates relief arrangements

In conjunction with its decision of 21 March 2022, Council adopted further rates relief arrangements that included:

- repayment arrangements;
- granting of discounts; and
- waiving of interest.

These further rates relief arrangements will remain in effect and continue until 30 June 2023, in accordance with Council's decision of 21 March 2022.

LEGAL/POLICY BASIS

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

Local Government Act 2009

Land Valuation Act 2010

Local Government Regulation 2012

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

RISK MANAGEMENT IMPLICATIONS

There are no specific risk management issues to consider in adopting the 2022-2023 Budget and Long-Term Financial Forecast.

HUMAN RIGHTS IMPLICATIONS

HUMAN RIGHTS IMPACTS	
OTHER DECISION	
(a) What is the Act/Decision being made?	Recommendations A and B are for noting. Recommendations C to Q inclusive propose that Council adopt differential general rates on rateable land in the local government area, along with associated concessions, discounts, utilities charges, levies, special charges and interest where applicable. Recommendation X is a resolution to provide a one-time \$250 rates concession to eligible ratepayers with flood impacted properties
(b) What human rights are affected?	No human rights are limited by the adoption of these resolutions. Rates and charges are applied in a non-arbitrary manner, in accordance with regulation. Eligibility for remissions and concessions do not impact on equality before the law, as the intent is to provide a benefit to disadvantaged persons in the community.
(c) How are the human rights limited?	Not applicable
(d) Is there a good reason for limiting the relevant rights?	Not applicable

Is the limitation fair and reasonable?	
(e) Conclusion	The decision is consistent with human rights.

FINANCIAL/RESOURCE IMPLICATIONS

The 2022-2023 Budget, rating resolutions and related policies provide the financial resources for the organisation for the coming financial year. The Long-Term Financial Forecast represents the outcomes of the financial strategies intended to provide a sustainable future for the City of Ipswich.





COMMUNITY AND OTHER CONSULTATION

The 2022-2023 Budget has been developed with significant involvement from the Mayor and Councillors, representing the interests the Ipswich Community, the Executive Leadership Team, Branch and Section Managers as well as other operational officers from across the organisation.

CONCLUSION

The 2022-2023 Budget including the Long-Term Financial Forecast is presented for consideration.

ATTACHMENTS AND CONFIDENTIAL BACKGROUND PAPERS

1	Statement of Estimated Financial Position 2021-2022 ↓ 
2	2022-2023 Budget ↓ 
3	Pensioner Remission of Rates Policy (clean) ↓ 
4	Pensioner Remission of Rates Policy (mark-up) ↓ 

Paul Mollenhauer

ACTING CHIEF FINANCIAL OFFICER

I concur with the recommendations contained in this report.

Jeffrey Keech

ACTING GENERAL MANAGER (CORPORATE SERVICES)

I concur with the recommendations contained in this report.

Sonia Cooper

CHIEF EXECUTIVE OFFICER

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

STATEMENT OF ESTIMATED FINANCIAL POSITION

Financial Operations
for the 2021-2022 Financial Year

	Adopted Budget 2021-2022 \$'000	Current Budget 2021-2022 \$'000	Estimated Financial Position as 30 June 2022 \$'000
Revenue and other income			
Differential General Rates	197,122	197,122	196,898
Utility and Other Charges	39,299	39,299	39,432
Less: Discounts and Remissions	(12,065)	(12,065)	(11,893)
Net Rates, Levies and charges	224,356	224,356	224,437
Fees and Charges	29,464	31,194	32,400
Interest and Investment Revenue	1,487	1,487	1,742
Sales Revenue	3,653	3,653	3,574
Other Income	34,853	34,853	35,118
Grants, Subsidies, Contributions and Donations	20,970	23,351	26,546
Developer Donated Assets	69,716	69,716	71,419
Developer Cash Contributions	21,626	25,642	22,594
(Loss) on Disposal of Property, Plant and Equip.	-	-	414
Total Income	406,125	414,252	418,244
Expenses			
Employee Expenses	111,810	113,030	114,541
Materials and Services	94,452	94,452	99,082
Finance Costs	11,791	11,791	11,859
Depreciation and Amortisation	81,678	81,678	79,572
Other Expenses	7,303	7,303	7,178
Loss on Impairment	-	-	3,383
Total Expenses	307,034	308,254	315,615
Net operating result	99,091	105,998	102,629
Operating Revenues	305,206	307,206	313,978
Operating Expenses	307,034	308,254	312,232
Net operating surplus	(1,828)	(1,048)	1,746

Notes:

The *Current Budget 2021-2022* was last amended at Ipswich City Council's meeting of 21 April 2022.

Doc ID No: A8130312

ITEM: 6.2

SUBJECT: 2022-2023 ANNUAL PLAN (INCLUDING OPERATIONAL PLAN AND IPSWICH WASTE SERVICES PERFORMANCE PLAN)

AUTHOR: ACTING GENERAL MANAGER COORDINATION AND PERFORMANCE

DATE: 28 JUNE 2022

EXECUTIVE SUMMARY

This is a report concerning the adoption of the proposed Ipswich City Council Annual Plan for 2022-2023. The Annual Plan for the 2022-2023 financial year comprises complementary sub documents: an operational plan; a capital works program; core business services; Ipswich Waste Services Performance Plan and the annual budget. This report and recommendations also meet our legislative obligations to adopt an *annual operational plan* and an *annual performance plan for any commercial business unit* prescribed by State Government legislation, noting that the adoption of the annual budget by council is done by a separate report.

RECOMMENDATIONS

That in accordance with section 104(5)(a) of the *Local Government Act 2009* and sections 174 and 175 of the *Local Government Regulation 2012*, Ipswich City Council adopt the Annual Plan 2022-2023, which includes the Annual Operational Plan 2022-2023 on pages 21 to 28 (*the annual operational plan*) and the Ipswich Waste Services Performance Plan 2022-2023 on pages 87 to 93 (*the annual performance plan for a commercial business unit*), but excluding the City Annual Budget 2022-2023 on pages 95 to 156, as detailed in Attachment 2 to the report by the Acting General, Manager Coordination and Performance dated 28 June 2022.

RELATED PARTIES

There are no related party matters associated with this report

IFUTURE THEME

Trusted and Leading Organisation

PURPOSE OF REPORT/BACKGROUND

In accordance with section 104(5)(a) of the *local government act 2009* (the act) and section 174 and 175 of the *local government regulation 2012* (the regulation) a local government must, for each financial year, prepare and adopt an *annual operational plan* that is consistent with the annual budget, and progresses the implementation of the corporate

plan. It must also identify how it manages the operational risks associated with its implementation. In addition, council must provide *an annual performance plan for each commercial business unit*. Ipswich waste services is council's only commercial business unit.

The Annual Plan 2022-2023 (**Attachment 1**) represents the second of five years for the delivery of council's corporate plan – iFuture 2021-2026. Adopted in April 2021 and taking effect from 1 July 2021, iFuture is our leading strategic plan and details four (4) themes to which the annual plan is aligned.

The four themes of iFuture and the annual plan are:

- Vibrant and Growing
- Safe, Inclusive and Creative
- Natural and Sustainable
- A Trusted and Leading Organisation

The Annual Plan 2022-2023 is comprised of five parts presented as a single document:

1. Annual Operational Plan – delivers iFuture outcomes through projects and programs.
2. Capital Works Program – delivering and maintaining the city's infrastructure and assets.
3. Core Business Services – provides an insight on the services the city delivers to the community and how they align to the city vision and strategic direction.
4. Ipswich Waste Services Performance Plan – provides information about the performance plan for our commercialised business unit.
5. Annual Budget – delivers a balanced budget with a sustainable long-term financial outlook.

The operational plan component of the Annual Plan 2022-2023 describes council's deliverables for the financial year and are those projects that will help council achieve the outcomes listed in iFuture as well as any catalyst projects that may be actioned during the year. This is all supported by the core business services undertaken across 33 service category types. This work ensures the City of Ipswich has well maintained parks and community facilities; that officers assist with requests that come in about animals, parking, development and land use; that waste is collected; and we are working with businesses, community groups and sporting organisations. The annual plan also incorporates the annual performance plan for Ipswich Waste Services.

Progress monitoring of the annual plan is undertaken throughout the year and is reported to community through the presentation of the Quarterly Performance Reports to council.

While contained as a component of the Annual Plan document, the annual budget has been considered by council in a separate report.

LEGAL/POLICY BASIS

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

Local Government Act 2009
Local Government Regulation 2012

RISK MANAGEMENT IMPLICATIONS

The *Local Government Act 2009* and *Local Government Regulation 2012* requires an annual operational plan and an annual performance plan for each commercial business unit to be prepared and adopted each year. The highest risks are political/reputational and legal/governance should council fail to meet this legislative requirement.

HUMAN RIGHTS IMPLICATIONS

HUMAN RIGHTS IMPACTS	
OTHER DECISION	
(a) What is the Act/Decision being made?	Recommendation A is in accordance with section 104(5)(a) of the Local Government Act 2009 (the act) and section 174 and 175 of the Local Government Regulation 2012 (the Regulation) that a local government must, for each financial year, prepare and adopt an annual operational plan that is consistent with the annual budget, and progresses the implementation of the corporate plan. It must also identify how it manages the operational risks associated with its implementation. In addition, council must provide an annual performance plan for each commercial business unit. (IWS = Ipswich Waste Services)
(b) What human rights are affected?	Council's Annual Plan for 2022-2023 may drive decision making that could potentially impact on human rights. The Annual Plan will review policies, programs, procedures, practices and service delivery and will ensure that decisions and actions are compatible with human rights and ensure that human rights are central to the work we do.
(c) How are the human rights limited?	Not applicable
(d) Is there a good reason for limiting the relevant rights? Is the limitation fair and reasonable?	Not applicable
(e) Conclusion	The decision is consistent with human rights.

FINANCIAL/RESOURCE IMPLICATIONS

The Annual Plan has been developed in concert with the development of the annual budget. All activity recorded in the plan has been appropriately funded where required.

COMMUNITY AND OTHER CONSULTATION



The Annual Plan 2022-2023 was prepared in parallel to the development of the annual budget that involved Councillors and staff. The Annual Plan presents the activities to be

undertaken in the 2022-2023 financial year to meet the deliverables in the corporate plan – iFuture 2021-2026 that was developed with a strong community engagement process.

CONCLUSION

The Annual Plan 2022-2023 increases council’s approach to good governance, transparency and integrity and represents the activities council proposes to undertake in the financial year. The Annual Plan 2022-2023 meets the legislative obligations and requirements for an *annual operational plan* and an *annual performance plan for a commercial business unit* in the *Local Government Act 2009* and the *Local Government Regulation 2012*.

ATTACHMENTS AND CONFIDENTIAL BACKGROUND PAPERS

1.	Annual Plan 2022-2023  
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Barbara Dart

ACTING GENERAL MANAGER COORDINATION AND PERFORMANCE

I concur with the recommendations contained in this report.

Sonia Cooper

CHIEF EXECUTIVE OFFICER

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

Doc ID No: A8131742

ITEM: 6.3

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

AUTHOR: ACTING CHIEF FINANCIAL OFFICER

DATE: 21 JUNE 2022

EXECUTIVE SUMMARY

This is a report concerning the adoption of an Overall Plan for the Rural Fire Resources Levy Special Charge (the overall plan). The overall plan is made in accordance with section 94 of the *Local Government Regulation 2012* for the special benefited area adopted by Council in the 2022-2023 Budget.

RECOMMENDATION/S

That in accordance with section 94 of the *Local Government Regulation 2012*, the Overall Plan for the Rural Fire Resources Levy Special Charge, as detailed in the report by the Acting Chief Financial Officer dated 21 June 2022, be adopted.

RELATED PARTIES

The related parties associated with this report include:

Rural Fire Service

(Ipswich area) Rural Fire Brigades

Local Area Finance Committee

Queensland Fire and Emergency Services (QFES)

IFUTURE THEME

A Trusted and Leading Organisation

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 Council resolves to levy the special rate or charge. However, the Budget resolution making a special rate or charge must make mention of the overall plan.

An overall plan 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.

A. RURAL FIRE RESOURCES LEVY SPECIAL CHARGE OVERALL PLAN

Service, Facility or Activity

The specially 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 is not within the boundaries of the Rosewood Levy District and Ipswich Levy District (the Urban Fire Boundaries), as defined by the QFES and detailed in Attachment 1, will receive a special benefit from the services, facilities and activities funded by the Rural Fire Resources Levy Special Charge.

Estimated cost of carrying out the overall plan

The total cost of carrying out the overall plan is estimated to be \$347,000. 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, being 1 July 2022 – 30 June 2023 inclusive.

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

RISK MANAGEMENT IMPLICATIONS

The rateable land located within the benefited area continues to benefit from the services, facilities and activities provided by the Ipswich area Rural Fire Brigades. The continuation of the special charge in the 2022-2023 financial year is considered appropriate.

The growth in rateable land within the benefited area needs to be monitored on a regular basis and Council liaise with QFES regarding future revisions to the boundaries of the Rosewood Levy District and Ipswich Levy District.

The continuation of any separate charge, levied on all rateable land within the local government area, will be subject to an annual review by Council.

HUMAN RIGHTS IMPLICATIONS

HUMAN RIGHTS IMPACTS	
OTHER DECISION	
(a) What is the Act/Decision being made?	Recommendation A proposes adoption of an overall plan for the Rural Fire Resources Levy Special Charge for 2022-2023.
(b) What human rights are affected?	No human rights are affected by this decision. The charges are reflective of costs and applied in an objective manner to the properties which benefit from the services provided.
(c) How are the human rights limited?	Not applicable
(d) Is there a good reason for limiting the relevant rights? Is the limitation fair and reasonable?	Not applicable
(e) Conclusion	The decision is consistent with human rights.

FINANCIAL/RESOURCE IMPLICATIONS

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

Table 1

Year	Properties
2021	1,930
2022	1,948
2023 (Estimated)	1,960

The Rural Fire Resources Levy Special Charge for 2021-2022 was adopted by Council at \$39 per annum. For the 2021-2022 financial year, Council also adopted a Rural Fire Resources Levy Separate Charge at \$3 per annum. This separate charge was levied on all rateable land within the local government area and while it has provided funding, additional to the special charge, it is not subject to this overall plan.

Table 2 details the collections and disbursements related to the special charge for 2021-2022. It also includes the estimated revenue for 2022-2023 from the special charge if adopted at \$39 per annum for each parcel of rateable land as well as the estimated disbursements.

Table 2

2021-2022	
Unspent special charges carried forward from previous overall plan	\$0
add special charges levied from the 2021-2022 overall plan	\$75,972
less disbursements under the 2021-2022 overall plan	\$340,000
add funding received from separate levies	\$266,655
Unspent special charges to be carried forward	\$2,627
2022-2023	
Unspent special charges carried forward from previous overall plan	\$2,627
add special charges estimated from the 2022-2023 overall plan	\$76,440
less disbursements estimated under the 2022-2023 overall plan	\$347,000
Estimated deficit from the special charges	\$267,933

The estimated deficit for 2022-2023 is proposed to be funded by Council through the continuation of the Rural Fire Resources Levy Separate Charge at \$3 per annum levied on all rateable land within the local government area.

COMMUNITY AND OTHER CONSULTATION



The financial needs of the Ipswich area Rural Fire Brigades have been presented to Council for consideration. The continuation of the special charge is consistent with previous years.

While no specific consultation has occurred in relation to the special charge, Council has a broad understanding of community expectations in providing support for the local area Rural Fire Brigades. Consultation with the property owners within the benefited area, the Ipswich area Rural Fire Brigades as well as all other landowners in the local government area, remains an opportunity in the coming year for Council to better understand community expectations in regard to the services, facilities and activities provided by the Ipswich area Rural Fire Brigades and funded, in part, by this special charge.

CONCLUSION

The rateable land within the benefited area, being rateable land outside the Urban Fire Boundaries, continue to specially benefit from the services, facilities and activities funded by the Rural Fire Resources Levy Special Charge. As such, continuation of the special charge is appropriate.

ATTACHMENTS AND CONFIDENTIAL BACKGROUND PAPERS

1	QFES District Boundaries  
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Paul Mollenhauer
ACTING CHIEF FINANCIAL OFFICER

I concur with the recommendations contained in this report.

Jeffrey Keech
ACTING GENERAL MANAGER (CORPORATE SERVICES)

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Doc ID No: A8131875

ITEM: 6.4
SUBJECT: RATES TIMETABLE FOR 2022-2023
AUTHOR: ACTING CHIEF FINANCIAL OFFICER
DATE: 21 JUNE 2022

EXECUTIVE SUMMARY

This is a report concerning the issuance date, as well as the discount and due date, for payment for the quarterly rates for the 2022-2023 year.

RECOMMENDATION/S

That in accordance with section 118 of the *Local Government Regulation 2012*, Ipswich City Council decide the dates by which rates and charges for 2022-2023 must be paid, as detailed in Table 1.

Table 1

Period	Due Date for Payment
July to September 2022	Thursday 18 August 2022
October to December 2022	Thursday 17 November 2022
January to March 2023	Thursday 16 February 2023
April to June 2023	Thursday 18 May 2023

RELATED PARTIES

There are no related party matters associated with this report.

IFUTURE THEME

A Trusted and Leading Organisation

PURPOSE OF REPORT/BACKGROUND

Council adopts a timetable for the issue of rates notices as well as the discount and due date for payment for each quarter of the financial year. Where practical, a 13-week cycle between due dates in successive quarters is maintained.

Each quarterly rates notice needs to be issued at least 30 days before the due date.

The following is the proposed timetable for the 2022-2023 financial year. The proposed timetable takes into account sufficient time to print and issue rates notices as well as “regular post” postage service times.

Table 2

Period	Issue Date	Discount and Due Date for Payment	Period from last Due Date
July to September 2022	Friday 15 July 2022	Thursday 18 August 2022	12 weeks
October to December 2022	Friday 14 October 2022	Thursday 17 November 2022	13 weeks
January to March 2023	Friday 13 January 2023	Thursday 16 February 2023	13 weeks
April to June 2023	Tuesday 14 April 2023	Thursday 18 May 2023	13 weeks

The issue date of the next quarter's rates notice is displayed on each rates notice.

Due to the fall of Easter in 2022, the issue date for April to June 2022 was the 19 April 2022 with a discount and due date for payment of 26 May 2022 and resulted in a 14-week period between issuances. To return the due dates back in line with the preferred cycle, a 12-week period is recommended for July to September 2022.

LEGAL/POLICY BASIS

This report and its recommendations are consistent with the following legislative provisions:
Local Government Regulation 2012

RISK MANAGEMENT IMPLICATIONS

There are no significant risk management implications associated with this report.

HUMAN RIGHTS IMPLICATIONS

HUMAN RIGHTS IMPACTS	
OTHER DECISION	
(a) What is the Act/Decision being made?	Recommendation A requests that Council decide the dates by which rates and charges for 2022-2023 must be paid.
(b) What human rights are affected?	No human rights are affected, as this decision relates only to the timing of the issuance and payment of rates notices, and the timing is applicable to all ratepayers equally.
(c) How are the human rights limited?	Not applicable
(d) Is there a good reason for limiting the relevant rights? Is the limitation fair and reasonable?	Not applicable
(e) Conclusion	The decision is consistent with human rights.

FINANCIAL/RESOURCE IMPLICATIONS

As this report relates only to the timing of rates and rates notices rather than the setting of rates charges, there are no specific financial or resource implications of note associated with this report. Council's proposed 2022-2023 budget and financial modelling takes into account the proposed quarterly rating schedule.

COMMUNITY AND OTHER CONSULTATION

No community consultation has been undertaken in relation to this report. No material changes have been proposed to current rating practice.

CONCLUSION

The proposed issue date, discount and due date for payment for the quarterly rates notices continue to be timed around a 13-week cycle, where possible.

Paul Mollenhauer

ACTING CHIEF FINANCIAL OFFICER

I concur with the recommendations contained in this report.

Jeffrey Keech

ACTING GENERAL MANAGER (CORPORATE SERVICES)

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Doc ID No: A8131846

ITEM: 6.5

SUBJECT: RATES CONCESSIONS - CHARITABLE, NON PROFIT/SPORTING ORGANISATIONS

AUTHOR: ACTING CHIEF FINANCIAL OFFICER

DATE: 21 JUNE 2022

EXECUTIVE SUMMARY

This is a report concerning the annual review and approval of rates concessions to eligible Charitable and Non-Profit/Sporting Organisations in accordance with Ipswich City Council's (Council) Rates Concession Policy.

RECOMMENDATION/S

- A. 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 granted a 100% concession of the differential general rates for the 2022-2023 financial year.**
- B. 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 3 be granted a 100% concession of the differential general rates for the 2022-2023 financial year.**
- C. 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 4 be granted a 100% concession of the differential general rates for the 2022-2023 financial year.**
- D. 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 5 be granted a 100% concession of the differential general rates for the 2022-2023 financial year.**

RELATED PARTIES

Consultation has been undertaken with the Mayor and Councillors in relation to any related party disclosures and has been subsequently updated based on recent advice for any potential conflicts of interest, accordingly Attachments 2, 3, 4 and 5 have been prepared.

IFUTURE THEME

A Trusted and Leading Organisation

PURPOSE OF REPORT/BACKGROUND

The *Local Government Act 2009* and *Local Government Regulation 2012* describes the circumstances where Council may approve a concession for rates and charges levied for a particular class of properties or to owners of specific properties.

The remission of rates for pensioners is an example of a concession available to a class of property owners. The remission of rates for pensioners is not detailed in this report.

Council has adopted a Rates Concession Policy which outlines the criteria used to determine eligibility of organisations and properties for a concession (Attachment 1). Currently there are 96 properties that have been previously approved for a concession of 100% of the differential general rates levied. These properties are described in Attachments 2, 3, 4 and 5.

In accordance with the policy, a review of properties and organisations receiving a concession is undertaken annually. This involves a review of the land use of the subject property, the ownership of the land and the operations of the organisation concerned. This review has been undertaken and no changes to the eligibility for a concession under the policy, have been identified for the properties listed in Attachments 2, 3, 4 and 5.

Council exempts properties from being assessable from Council rates in accordance with s93(3) of the *Local Government Act 2009* and s73 of the *Local Government Regulation 2012*. Land that is exempt from rates is considered and determined in accordance with the relevant legislation. This report does not consider exemption from rates.

LEGAL/POLICY BASIS

This report and its recommendations are consistent with the following legislative provisions:
Local Government Act 2009
Local Government Regulation 2012
Rates Concession Policy

RISK MANAGEMENT IMPLICATIONS

There are no risk management implications associated with this report.

HUMAN RIGHTS IMPLICATIONS

HUMAN RIGHTS IMPACTS	
OTHER DECISION	
(a) What is the Act/Decision being made?	Recommendations A to D (inclusive) request the approval of rates concessions to eligible Charitable and Non-Profit/Sporting Organisations in accordance with Ipswich City Council's (Council) Rates Concession Policy

(b) What human rights are affected?	No human rights are affected. The concessions detailed in this report are not provided to individuals. This decision seeks to provide financial relief from the payment of differential general rates to eligible ratepaying organisations which are expected to provide a charitable or other benefit to the local community through the use of that rateable property. Eligibility is based on the attributes of the ratepayer, and as such is not arbitrary.
(c) How are the human rights limited?	Not applicable
(d) Is there a good reason for limiting the relevant rights? Is the limitation fair and reasonable?	Not applicable
(e) Conclusion	The decision is consistent with human rights.

FINANCIAL/RESOURCE IMPLICATIONS

The annual equivalent of general rates concessions in 2021-2022 was approximately \$635,000. The value of concessions for 2022-2023 will be determined at the time of each quarterly rates generation and is anticipated to be an annual equivalent of approximately \$660,000, subject to any future application by eligible property owners and the subsequent approval of Council.






COMMUNITY AND OTHER CONSULTATION

The contents of this report did not require any community consultation. The proposed concessions are granted consistent with adopted policy.

CONCLUSION

Council has adopted a Rates Concession Policy for approving of concessions to qualifying organisations and properties. Currently there are 96 properties that have been previously approved for a concession of 100% of the differential general rates levied. Following a review of the legislative and policy criteria, those properties continue to be eligible for a concession in 2022-2023.

ATTACHMENTS AND CONFIDENTIAL BACKGROUND PAPERS

1	Rates Concession Policy ↓ 
2	2022-2023 General rate concession List 1 ↓ 
3	2022-2023 General rate concession List 2 ↓ 
4	2022-2023 General rate concession List 3 ↓ 
5	2022-2023 General rate concession List 4 ↓ 

Paul Mollenhauer
ACTING CHIEF FINANCIAL OFFICER

I concur with the recommendations contained in this report.

Jeffrey Keech
ACTING GENERAL MANAGER (CORPORATE SERVICES)

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