

IPSWICH CITY COUNCIL ■ CITY BUDGET

2021-2022

Adopted 24 June 2021



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

2021–2022 Budget Statement of Income and Expenditure

	2020–2021 Anticipated \$'000	2021–2022 Budget \$'000	2022–2023 Estimated \$'000	2023–2024 Estimated \$'000
Income				
Operating Revenue				
Differential General Rates	188,406	197,122	204,355	212,509
Utility and Other Charges	37,443	39,299	40,878	42,694
less Discounts and Remissions	(11,696)	(12,065)	(12,292)	(12,567)
Net Rates, Levies and Charges	214,153	224,356	232,941	242,636
Fees and Charges	31,208	29,464	31,618	33,869
Interest and Investment Revenue	2,067	1,487	1,608	1,870
Sales Revenue	3,779	3,653	3,798	3,965
Other Income	35,269	34,853	33,173	32,957
Grants, Subsidies, Contributions and Donations	12,451	11,393	11,683	11,998
Total Operating Revenue	298,927	305,206	314,821	327,295
Capital Revenue				
Grants, Subsidies, Contributions and Donations	15,870	9,577	11,648	7,480
Developer Donated Assets	51,796	69,716	71,518	73,666
Developer Cash Contributions	18,641	21,626	21,900	24,930
Profit/(Loss) on Disposal of Property, Plant and Equipment	-	-	-	(13,356)
Revaluation of Property, Plant and Equipment	17,000	-	-	-
Total Income	402,234	406,125	419,887	420,015
Expenses				
Operating Expenses				
Employee Benefits	109,995	111,810	115,027	118,919
Materials and Services	92,988	94,452	95,108	101,638
Finance Costs	17,509	11,791	10,750	10,090
Depreciation and Amortisation	79,915	81,678	85,310	87,172
Other Expenses	8,037	7,303	7,552	7,834
Total Operating Expenses	308,444	307,034	313,747	325,653
Capital Expenses				
Loss on Impairment	2,955	-	-	-
Restoration and Rehabilitation Provision Expense	7,300	-	-	-
Total Expenses	318,699	307,034	313,747	325,653
Net Result	83,535	99,091	106,140	94,362
Operating Result				
Operating Revenue	298,927	305,206	314,821	327,295
Operating Expenses	308,444	307,034	313,747	325,653
Operating Result	(9,517)	(1,828)	1,074	1,642

2021-2022 Budget Statement of Financial Position

	2020-2021 Anticipated \$'000	2021-2022 Budget \$'000	2022-2023 Estimated \$'000	2023-2024 Estimated \$'000
Assets				
Current Assets				
Cash and Cash Equivalents	167,783	139,251	103,655	118,975
Receivables	24,898	26,075	26,624	27,387
Inventories	1,314	1,371	1,442	1,526
Other Current Assets	3,999	4,081	4,167	4,257
Non-Current Assets Held for Sale	20,650	-	-	-
Total Current Assets	218,644	170,778	135,888	152,145
Non-Current Assets				
Investments	325,994	325,994	325,994	314,725
Property, Plant and Equipment	2,827,256	2,956,869	3,094,227	3,132,216
Intangible Assets	23,630	25,326	30,901	37,620
Total Non-Current Assets	3,176,880	3,308,189	3,451,122	3,484,561
Total Assets	3,395,524	3,478,967	3,587,010	3,636,706
Liabilities				
Current Liabilities				
Payables	22,238	23,482	24,329	25,504
Borrowings	37,443	39,801	86,986	47,427
Provisions	31,322	24,328	25,048	25,958
Other Current Liabilities	1,517	2,333	2,335	2,407
Total Current Liabilities	92,520	89,944	138,698	101,296
Non-Current Liabilities				
Payables	23	23	23	23
Borrowings	357,890	344,777	297,830	290,445
Provisions	2,687	2,728	2,824	2,945
Other Non-Current Liabilities	1,793	1,793	1,793	1,793
Total Non-Current Liabilities	362,393	349,321	302,470	295,206
Total Liabilities	454,913	439,265	441,168	396,502
Net Community Assets	2,940,611	3,039,702	3,145,842	3,240,204
Community Equity				
Asset Revaluation Surplus	518,831	518,831	518,831	518,831
Accumulated Surplus	2,421,780	2,520,871	2,627,011	2,721,373
Total Community Equity	2,940,611	3,039,702	3,145,842	3,240,204

**2021-2022 Budget
Statement of Cash Flows**

	2020-2021 Anticipated \$'000	2021-2022 Budget \$'000	2022-2023 Estimated \$'000	2023-2024 Estimated \$'000
Cash Flows from Operating Activities				
Receipts from Customers	282,509	291,190	301,000	312,682
Payments to Suppliers and Employees	(232,001)	(212,914)	(216,918)	(227,103)
Interest Revenue	2,067	1,487	1,608	1,870
Non-Capital Grants, Subsidies and Contributions	12,451	11,352	11,664	11,980
Borrowing Costs	(12,180)	(10,851)	(9,858)	(9,170)
Other Cash Flows from Operating Activities	(765)	(7,439)	(157)	(174)
Net Cash Flow from Operating Activities	52,081	72,825	87,339	90,085
Cash Flows from Investing Activities				
Payments for Property, Plant and Equipment	(162,177)	(141,331)	(151,855)	(104,168)
Payments for Intangible Assets	(3,686)	(7,268)	(10,500)	(12,120)
Proceeds from Property, Plant and Equipment	5,049	25,978	5,631	44,717
Grants, Subsidies, Contributions and Donations	34,511	31,203	33,548	32,410
Other Cash Flows from Investing Activities	(4,173)	816	2	11,341
Net Cash Flows from Investing Activities	(130,476)	(90,602)	(123,174)	(27,820)
Cash Inflows from Financing Activities				
Proceeds from Borrowings	102,843	26,500	40,000	40,000
Repayment of Borrowings	(56,580)	(37,135)	(39,641)	(86,945)
Repayments made on Leases	(120)	(120)	(120)	-
Net Cash Flows from Financing Activities	46,143	(10,755)	239	(46,945)
Net Increase/(Decrease) for the year	(32,252)	(28,532)	(35,596)	15,320
Opening Cash and Cash Equivalents	200,035	167,783	139,251	103,655
Closing Cash and Cash Equivalents	167,783	139,251	103,655	118,975

**2021–2022 Budget
Statement of Changes in Equity**

	2020–2021 Anticipated \$'000	2021–2022 Budget \$'000	2022–2023 Estimated \$'000	2023–2024 Estimated \$'000
Balance at Beginning of Year				
Accumulated Surplus¹	2,352,290	2,421,780	2,520,871	2,627,011
Asset Revaluation Reserve	518,831	518,831	518,831	518,831
Total Community Equity	2,871,121	2,940,611	3,039,702	3,145,842
Net Result for the Period				
Accumulated Surplus¹	83,535	99,091	106,140	94,362
Asset Revaluation Reserve	-	-	-	-
Total Community Equity	83,535	99,091	106,140	94,362
Asset Revaluation Adjustments				
Accumulated Surplus¹	-	-	-	-
Asset Revaluation Reserve	-	-	-	-
Total Community Equity	-	-	-	-
Balance at End of Period				
Accumulated Surplus¹	2,421,780	2,520,871	2,627,011	2,721,373
Asset Revaluation Reserve	518,831	518,831	518,831	518,831
TOTAL COMMUNITY EQUITY	2,940,611	3,039,702	3,145,842	3,240,204

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.

Estimated Statement of Income and Expenditure - Ipswich Waste Services

	2021-2022 Estimated \$'000
Revenue	
Utilities and Other Charges	34,347
Fees and Charges	8,226
Interest Revenue	152
Other Revenue	85
Internal Trading Revenue	2,965
Total Revenue	45,775
Expenses	
Employee Expenses	7,200
Materials and Services	10,659
Depreciation	699
Other Expenses	1,416
Internal Trading Expense	9,990
Tax Equivalents Expense	4,759
Total Expenses	34,723
Net Operating Surplus	11,052

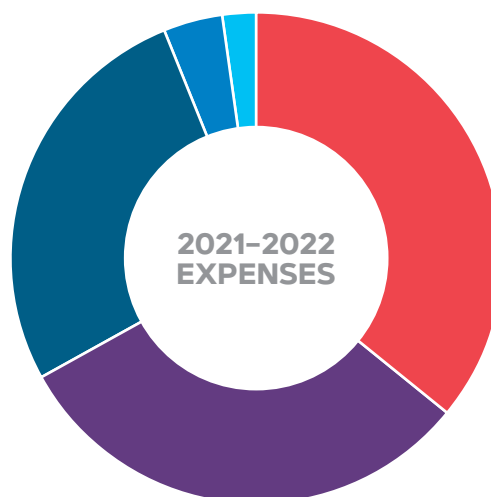
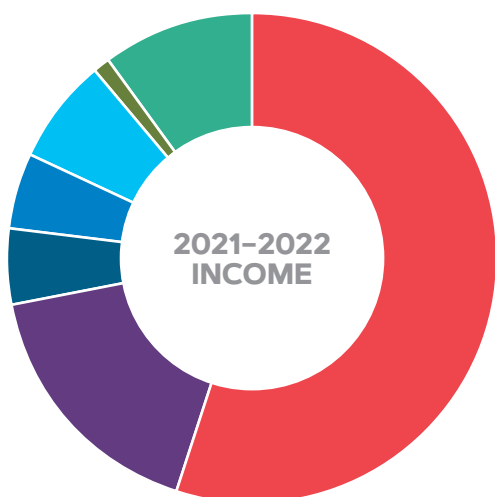
RATES COMPARISON

In accordance with section 169(6) of the *Local Government Regulation 2012*, 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 (2021–2022) compared with the rates and utility charges levied in the previous budget (2020–2021).

	2020–2021 Budget	2021–2022 Budget	Increase
Rates	192,731	201,971	4.79%*
Utility Charges	33,118	34,450	4.02%*
Gross Rates and Charges	225,849	236,421	4.68%*
less Discounts and Remissions	(11,696)	(12,065)	
Net Rates and Charges	214,153	224,356	

*includes estimated growth

BREAKDOWN OF INCOME AND EXPENSES



Type of Income	Totals (%)
Net Rates and Utility Charges	55%
Developer Donated Assets	17%
Developer Cash Contributions	5%
Government Grants and Subsidies	5%
Fees and Charges	7%
Interest Revenue	1%
Other Revenue	10%
Grand Total	100%

Type of Expense	Totals (%)
Employee Expenses	36%
Materials and Services	31%
Depreciation	27%
Finance Costs	4%
Other Expenses	2%
Grand Total	100%

2021–2022 Long Term Financial Forecast Statement of Income and Expenditure

	2021–2022 Budget \$'000	2022–2023 Estimated \$'000	2023–2024 Estimated \$'000	2024–2025 Estimated \$'000
Income				
Operating Revenue				
Differential General Rates	197,122	204,355	212,509	221,794
Utility and Other Charges	39,299	40,878	42,694	44,726
<i>less Discounts and Remissions</i>	(12,065)	(12,292)	(12,567)	(12,879)
Net Rates, Levies and Charges	224,356	232,941	242,636	253,641
Fees and Charges	29,464	31,618	33,869	35,472
Interest and Investment Revenue	1,487	1,608	1,870	2,058
Sales Revenue	3,653	3,798	3,965	4,151
Other Income	34,853	33,173	32,957	29,726
Grants, Subsidies, Contributions and Donations	11,393	11,683	11,998	12,336
Total Operating Revenue	305,206	314,821	327,295	337,384
Capital Revenue				
Grants, Subsidies, Contributions and Donations	9,577	11,648	7,480	7,587
Developer Donated Assets	69,716	71,518	73,666	75,510
Developer Cash Contributions	21,626	21,900	24,930	27,640
Profit/(Loss) on Disposal of Property, Plant and Equipment	-	-	(13,356)	-
Total Income	406,125	419,887	420,015	448,121
Expenses				
Operating Expenses				
Employee Benefits	111,810	115,027	118,919	123,854
Materials and Services	94,452	95,108	101,638	102,628
Finance Costs	11,791	10,750	10,090	9,134
Depreciation and Amortisation	81,678	85,310	87,172	89,354
Other Expenses	7,303	7,552	7,834	8,146
Total Operating Expenses	307,034	313,747	325,653	333,116
Total Expenses	307,034	313,747	325,653	333,116
Net Result	99,091	106,140	94,362	115,005
Operating Result				
Operating Revenue	305,206	314,821	327,295	337,384
Operating Expenses	307,034	313,747	325,653	333,116
Operating Result	(1,828)	1,074	1,642	4,268

2025-2026 Estimated \$'000	2026-2027 Estimated \$'000	2027-2028 Estimated \$'000	2028-2029 Estimated \$'000	2029-2030 Estimated \$'000	2030-2031 Estimated \$'000
231,540	241,772	252,517	263,804	275,663	288,126
46,863	49,111	51,476	53,965	56,584	59,342
(13,196)	(13,517)	(13,841)	(14,170)	(14,503)	(14,839)
265,207	277,366	290,152	303,599	317,744	332,629
37,157	38,931	40,796	42,759	44,826	47,001
2,268	2,620	2,902	3,169	3,565	4,253
4,347	4,554	4,771	4,999	5,240	5,493
30,260	31,100	31,981	32,904	33,871	34,884
12,690	13,062	13,451	13,859	14,287	14,736
351,929	367,633	384,053	401,289	419,533	438,996
7,675	7,765	4,875	4,986	5,098	5,500
77,775	80,108	82,511	85,000	95,000	100,000
28,650	29,680	30,730	31,800	32,890	34,000
-	-	-	-	-	-
466,029	485,186	502,169	523,075	552,521	578,496
129,012	134,406	140,047	145,850	151,924	158,392
109,080	112,786	120,766	124,032	131,802	136,492
8,180	7,204	6,815	7,022	7,783	8,461
90,495	91,579	90,134	93,673	98,501	103,615
8,473	8,817	9,179	9,559	9,959	10,380
345,240	354,792	366,941	380,136	399,969	417,340
345,240	354,792	366,941	380,136	399,969	417,340
120,789	130,394	135,228	142,939	152,552	161,156
351,929	367,633	384,053	401,289	419,533	438,996
345,240	354,792	366,941	380,136	399,969	417,340
6,689	12,841	17,112	21,153	19,564	21,656

**2021–2022 Long Term Financial Forecast
Statement of Financial Position**

	2021–2022 Budget \$'000	2022–2023 Estimated \$'000	2023–2024 Estimated \$'000	2024–2025 Estimated \$'000
Assets				
Current Assets				
Cash and Cash Equivalents	139,251	103,655	118,975	110,971
Receivables	26,075	26,624	27,387	27,965
Inventories	1,371	1,442	1,526	1,622
Other Current Assets	4,081	4,167	4,257	4,350
Non-Current Assets Held for Sale	-	-	-	-
Total Current Assets	170,778	135,888	152,145	144,908
Non-Current Assets				
Investments	325,994	325,994	314,725	314,725
Property, Plant and Equipment	2,956,869	3,094,227	3,132,216	3,236,276
Intangible Assets	25,326	30,901	37,620	42,591
Total Non-Current Assets	3,308,189	3,451,122	3,484,561	3,593,592
Total Assets	3,478,967	3,587,010	3,636,706	3,738,500
Liabilities				
Current Liabilities				
Payables	23,482	24,329	25,504	26,450
Borrowings	39,801	86,986	47,427	50,947
Provisions	24,328	25,048	25,958	27,030
Other Current Liabilities	2,333	2,335	2,407	2,427
Total Current Liabilities	89,944	138,698	101,296	106,854
Non-Current Liabilities				
Payables	23	23	23	23
Borrowings	344,777	297,830	290,445	271,533
Provisions	2,728	2,824	2,945	3,088
Other Non-Current Liabilities	1,793	1,793	1,793	1,793
Total Non-Current Liabilities	349,321	302,470	295,206	276,437
Total Liabilities	439,265	441,168	396,502	383,291
Net Community Assets	3,039,702	3,145,842	3,240,204	3,355,209
Community Equity				
Asset Revaluation Surplus	518,831	518,831	518,831	518,831
Accumulated Surplus	2,520,871	2,627,011	2,721,373	2,836,378
Total Community Equity	3,039,702	3,145,842	3,240,204	3,355,209

2025-2026 Estimated \$'000	2026-2027 Estimated \$'000	2027-2028 Estimated \$'000	2028-2029 Estimated \$'000	2029-2030 Estimated \$'000	2030-2031 Estimated \$'000
112,710	118,596	124,148	133,672	136,338	141,724
29,125	30,396	31,644	33,135	34,612	36,165
1,724	1,833	1,949	2,071	2,202	2,341
4,448	4,551	4,658	4,769	4,886	5,008
-	-	-	-	-	-
148,007	155,376	162,399	173,647	178,038	185,238
314,725	314,725	314,725	314,725	314,725	314,725
3,334,573	3,430,940	3,559,047	3,709,225	3,876,165	4,012,066
43,797	44,988	45,735	46,096	45,946	45,311
3,693,095	3,790,653	3,919,507	4,070,046	4,236,836	4,372,102
3,841,102	3,946,029	4,081,906	4,243,693	4,414,874	4,557,340
27,823	29,011	30,513	31,839	33,506	34,972
41,096	30,380	31,075	30,710	32,884	32,055
28,150	29,321	30,546	31,806	33,126	34,531
2,512	2,610	2,714	2,823	2,938	3,058
99,581	91,322	94,848	97,178	102,454	104,616
23	23	23	23	23	23
260,470	243,106	240,066	256,416	269,594	248,555
3,237	3,393	3,556	3,724	3,899	4,086
1,793	1,793	1,793	1,793	1,793	1,793
265,523	248,315	245,438	261,956	275,309	254,457
365,104	339,637	340,286	359,134	377,763	359,073
3,475,998	3,606,392	3,741,620	3,884,559	4,037,111	4,198,267
518,831	518,831	518,831	518,831	518,831	518,831
2,957,167	3,087,561	3,222,789	3,365,728	3,518,280	3,679,436
3,475,998	3,606,392	3,741,620	3,884,559	4,037,111	4,198,267

2021–2022 Long Term Financial Forecast
Statement of Cash Flows

	2021–2022 Budget \$'000	2022–2023 Estimated \$'000	2023–2024 Estimated \$'000	2024–2025 Estimated \$'000
Cash Flows from Operating Activities				
Receipts from Customers	291,190	301,000	312,682	322,435
Payments to Suppliers and Employees	(212,914)	(216,918)	(227,103)	(233,416)
Interest Revenue	1,487	1,608	1,870	2,058
Non-Capital Grants, Subsidies and Contributions	11,352	11,664	11,980	12,312
Borrowing Costs	(10,851)	(9,858)	(9,170)	(8,183)
Other Cash Flows from Operating Activities	(7,439)	(157)	(174)	(190)
Net Cash Flow from Operating Activities	72,825	87,339	90,085	95,016
Cash Flows from Investing Activities				
Payments for Property, Plant and Equipment	(141,331)	(151,855)	(104,168)	(118,546)
Payments for Intangible Assets	(7,268)	(10,500)	(12,120)	(10,617)
Proceeds from Property, Plant and Equipment	25,978	5,631	44,717	6,288
Grants, Subsidies, Contributions and Donations	31,203	33,548	32,410	35,227
Other Cash Flows from Investing Activities	816	2	11,341	20
Net Cash Flows from Investing Activities	(90,602)	(123,174)	(27,820)	(87,628)
Cash Inflows from Financing Activities				
Proceeds from Borrowings	26,500	40,000	40,000	32,000
Repayment of Borrowings	(37,135)	(39,641)	(86,945)	(47,392)
Repayments made on Leases	(120)	(120)	-	-
Net Cash Flows from Financing Activities	(10,755)	239	(46,945)	(15,392)
Net Increase/(Decrease) for the year	(28,532)	(35,596)	15,320	(8,004)
Opening Cash and Cash Equivalents	167,783	139,251	103,655	118,975
Closing Cash and Cash Equivalents	139,251	103,655	118,975	110,971

2025-2026 Estimated \$'000	2026-2027 Estimated \$'000	2027-2028 Estimated \$'000	2028-2029 Estimated \$'000	2029-2030 Estimated \$'000	2030-2031 Estimated \$'000
335,833	350,704	366,472	382,798	400,230	418,481
(244,910)	(254,514)	(268,159)	(277,779)	(291,659)	(303,382)
2,268	2,620	2,902	3,169	3,565	4,253
12,668	13,039	13,430	13,831	14,261	14,708
(7,195)	(6,185)	(5,759)	(5,927)	(6,648)	(7,284)
(200)	(211)	(222)	(235)	(247)	(261)
98,464	105,453	108,664	115,857	119,502	126,515
(111,991)	(108,898)	(136,453)	(159,010)	(170,296)	(139,051)
(6,876)	(7,145)	(7,419)	(7,703)	(7,995)	(8,330)
6,645	7,013	7,396	7,500	8,000	8,500
36,325	37,445	35,605	36,786	37,988	39,500
85	99	104	109	115	120
(75,812)	(71,486)	(100,767)	(122,318)	(132,188)	(99,261)
30,000	13,000	28,000	47,000	46,000	11,000
(50,913)	(41,081)	(30,345)	(31,015)	(30,648)	(32,868)
-	-	-	-	-	-
(20,913)	(28,081)	(2,345)	15,985	15,352	(21,868)
1,739	5,886	5,552	9,524	2,666	5,386
110,971	112,710	118,596	124,148	133,672	136,338
112,710	118,596	124,148	133,672	136,338	141,724

**2021–2022 Long Term Financial Forecast
Statement of Changes in Equity**

	2021–2022 Budget \$'000	2022–2023 Estimated \$'000	2023–2024 Estimated \$'000	2024–2025 Estimated \$'000
Balance at Beginning of Year				
Accumulated Surplus¹	2,421,780	2,520,871	2,627,011	2,721,373
Asset Revaluation Reserve	518,831	518,831	518,831	518,831
Total Community Equity	2,940,611	3,039,702	3,145,842	3,240,204
Net Result for the Period				
Accumulated Surplus¹	99,091	106,140	94,362	115,005
Asset Revaluation Reserve	-	-	-	-
Total Community Equity	99,091	106,140	94,362	115,005
Asset Revaluation Adjustments				
Accumulated Surplus¹	-	-	-	-
Asset Revaluation Reserve	-	-	-	-
Total Community Equity	-	-	-	-
Balance at End of Period				
Accumulated Surplus¹	2,520,871	2,627,011	2,721,373	2,836,378
Asset Revaluation Reserve	518,831	518,831	518,831	518,831
TOTAL COMMUNITY EQUITY	3,039,702	3,145,842	3,240,204	3,355,209

2025-2026 Estimated \$'000	2026-2027 Estimated \$'000	2027-2028 Estimated \$'000	2028-2029 Estimated \$'000	2029-2030 Estimated \$'000	2030-2031 Estimated \$'000
2,836,378	2,957,167	3,087,561	3,222,789	3,365,728	3,518,280
518,831	518,831	518,831	518,831	518,831	518,831
3,355,209	3,475,998	3,606,392	3,741,620	3,884,559	4,037,111
120,789	130,394	135,228	142,939	152,552	161,156
-	-	-	-	-	-
120,789	130,394	135,228	142,939	152,552	161,156
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,957,167	3,087,561	3,222,789	3,365,728	3,518,280	3,679,436
518,831	518,831	518,831	518,831	518,831	518,831
3,475,998	3,606,392	3,741,620	3,884,559	4,037,111	4,198,267

2021–2022 Long Term Financial Forecast
FINANCIAL RATIOS (as per *Local Government Regulation 2012*)

	2021–2022 Budget \$'000	2022–2023 Estimated \$'000	2023–2024 Estimated \$'000	2024–2025 Estimated \$'000
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Operating Surplus	-0.60%	0.34%	0.50%	1.26%
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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	87.97%	96.97%	74.66%	70.66%
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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	69.69%	74.35%	74.09%	69.31%
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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.

2025-2026 Estimated \$'000	2026-2027 Estimated \$'000	2027-2028 Estimated \$'000	2028-2029 Estimated \$'000	2029-2030 Estimated \$'000	2030-2031 Estimated \$'000
1.90%	3.49%	4.46%	5.27%	4.66%	4.93%
61.69%	50.12%	46.32%	46.22%	47.61%	39.60%
76.46%	76.58%	83.85%	90.23%	91.78%	90.02%

2021–2022 Long Term Financial Forecast
OTHER FINANCIAL RATIOS (as determined by council)

	2021–2022 Budget \$'000	2022–2023 Estimated \$'000	2023–2024 Estimated \$'000	2024–2025 Estimated \$'000
Operating Efficiency	0.99	1.00	1.01	1.01
<i>(Operating Revenue / Operating Expenses)</i>				
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	15.72%	15.72%	29.37%	16.47%
<i>(I & R / Total Operating Revenue)</i>				
This ratio provides an indication of council's capacity to service its outstanding loan borrowings.				
Working Capital (-- : 1)	1.90 : 1	0.98 : 1	1.50 : 1	1.36 : 1
<i>(Current Assets / Current Liabilities)</i>				
This ratio provides an indication of council's ability to meet its 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	0.26%	0.30%	0.30%	0.33%
<i>(EBIT / Assets)</i>				
This ratio provides an indication of council's efficiency in using its assets to generate earnings.				
(Where EBIT = Net Operating Result + interest expense + tax)				

2025-2026 Estimated \$'000	2026-2027 Estimated \$'000	2027-2028 Estimated \$'000	2028-2029 Estimated \$'000	2029-2030 Estimated \$'000	2030-2031 Estimated \$'000
1.02	1.04	1.05	1.06	1.05	1.05
16.51%	12.86%	9.40%	9.21%	8.89%	9.15%
1.49 : 1	1.70 : 1	1.71 : 1	1.79 : 1	1.74 : 1	1.77 : 1
0.36%	0.48%	0.56%	0.64%	0.59%	0.64%

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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*, 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:

auxiliary unit means a dwelling which is:

- (a) located on the same parcel of land as another dwelling (**the main dwelling**);
- (b) subordinate in form and nature to the main dwelling; and
- (c) a lawful use under the following:
 - (i) the *Planning Act 2016*, for any of the following:
 - (A) an auxiliary unit as defined in the Ipswich Planning Scheme;
 - (B) a relative's flat as defined in the Springfield Structure Plan in Part 14 of the Ipswich Planning Scheme;
 - (ii) the *Economic Development Act 2012*, for a secondary dwelling associated with a house, as defined in the Ripley Valley Urban Development Area Development Scheme.

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 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.

dwelling means a building or part of a building that is used or is adapted to be used for a residential purpose.

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 objectives 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 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 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*, 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 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 Coordinator 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 Coordinator 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 three-year averaged value of the land.
- (2) In accordance with section 76 of the *Local Government Regulation 2012*, the three-year averaging number for the financial year is 0.99.

2.5 DIFFERENTIAL GENERAL RATES FOR RATEABLE LAND

- (1) In accordance with section 80 of the *Local Government Regulation 2012*, 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*, 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*, 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 2021 and 30 June 2022 (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 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 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.
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.
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.

COLUMN 1 RATING CATEGORY OF RATEABLE LAND		COLUMN 2 DESCRIPTION OF RATING CATEGORY
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.
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.

COLUMN 1 RATING CATEGORY OF RATEABLE LAND		COLUMN 2 DESCRIPTION OF RATING CATEGORY
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.
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 of less 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.
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 .

COLUMN 1 RATING CATEGORY OF RATEABLE LAND		COLUMN 2 DESCRIPTION OF RATING CATEGORY
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 .
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.

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 2020-2021 DIFFERENTIAL GENERAL RATES (%)
1	0.7340 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,014	15
4	0.7340 cents in the dollar on the rateable value of all rateable land in this rating category	\$621	15
8	0.7340 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,462	15
9	0.9785 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,375	15
10	0.7340 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,014	15
11	0.7340 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,014	15
15	0.9785 cents in the dollar on the rateable value of all rateable land in this rating category	\$3,126	15
16	0.9785 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,375	15
17	0.7340 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,014	15
18	0.9785 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,375	15
19	1.0039 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,375	15
22a	0.9785 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,750	15
22b	0.9785 cents in the dollar on the rateable value of all rateable land in this rating category	\$4,123	15
22c	0.9785 cents in the dollar on the rateable value of all rateable land in this rating category	\$8,248	15
22d	0.9785 cents in the dollar on the rateable value of all rateable land in this rating category	\$13,746	15
22e	0.9785 cents in the dollar on the rateable value of all rateable land in this rating category	\$20,619	15
22f	0.9785 cents in the dollar on the rateable value of all rateable land in this rating category	\$27,492	15
22g	0.9785 cents in the dollar on the rateable value of all rateable land in this rating category	\$41,237	15
22h	0.9785 cents in the dollar on the rateable value of all rateable land in this rating category	\$54,983	15
23	0.7340 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,014	15
24	1.2333 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,375	15
25	6.5185 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,375	15
41	0.6603 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,316	15
42	0.8403 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,316	15
43a	1.9006 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,303	15
43b	1.9956 cents in the dollar on the rateable value of all rateable land in this rating category	N/A	15
43c	2.0907 cents in the dollar on the rateable value of all rateable land in this rating category	N/A	15
43d	2.1857 cents in the dollar on the rateable value of all rateable land in this rating category	N/A	15
44a	2.3758 cents in the dollar on the rateable value of all rateable land in this rating category	N/A	15
44b	2.5183 cents in the dollar on the rateable value of all rateable land in this rating category	N/A	15

COLUMN 1 RATING CATEGORY	COLUMN 2 DIFFERENTIAL GENERAL RATES	COLUMN 3 MINIMUM AMOUNT OF GENERAL RATES	COLUMN 4 LIMITATION ON INCREASE OF LEVIED 2020-2021 DIFFERENTIAL GENERAL RATES (%)
45	2.4709 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,721	15
46	5.1373 cents in the dollar on the rateable value of all rateable land in this rating category	\$24,317	15
47a	20.2575 cents in the dollar on the rateable value of all rateable land in this rating category	\$14,351	15
47b	32.4230 cents in the dollar on the rateable value of all rateable land in this rating category	\$464,486	5
48	3.2310 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,209	15
49a	2.0907 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,460	15
49b	2.1857 cents in the dollar on the rateable value of all rateable land in this rating category	N/A	15
49c	2.2807 cents in the dollar on the rateable value of all rateable land in this rating category	N/A	15
49d	2.4708 cents in the dollar on the rateable value of all rateable land in this rating category	N/A	15
49e	2.6133 cents in the dollar on the rateable value of all rateable land in this rating category	N/A	15
50	3.1360 cents in the dollar on the rateable value of all rateable land in this rating category	N/A	15
55a	1.9006 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,303	15
55b	1.9956 cents in the dollar on the rateable value of all rateable land in this rating category	N/A	15
55c	2.0907 cents in the dollar on the rateable value of all rateable land in this rating category	N/A	15
55d	2.1857 cents in the dollar on the rateable value of all rateable land in this rating category	N/A	15
55e	2.6133 cents in the dollar on the rateable value of all rateable land in this rating category	N/A	7.5
55f	3.0410 cents in the dollar on the rateable value of all rateable land in this rating category	N/A	7.5
55g	3.5161 cents in the dollar on the rateable value of all rateable land in this rating category	N/A	7.5
55h1	4.8438 cents in the dollar on the rateable value of all rateable land in this rating category	\$332,332	15
55h2	4.8438 cents in the dollar on the rateable value of all rateable land in this rating category	\$410,883	15
55h3	4.8438 cents in the dollar on the rateable value of all rateable land in this rating category	\$489,434	15
55h4	4.8438 cents in the dollar on the rateable value of all rateable land in this rating category	\$567,984	15
55i1	4.8438 cents in the dollar on the rateable value of all rateable land in this rating category	\$672,731	15
55i2	4.8438 cents in the dollar on the rateable value of all rateable land in this rating category	\$777,127	15
55j	4.8438 cents in the dollar on the rateable value of all rateable land in this rating category	\$925,378	15
55k	4.8438 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,480,646	15
55l	4.8438 cents in the dollar on the rateable value of all rateable land in this rating category	\$942,746	15
55m	4.8438 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,413,965	15
55n	4.8438 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,122,238	15
55o	4.8438 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,744,498	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			✓	✓	✓	✓	✓	✓												
46 Drive-In 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
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)	✓	✓																	
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)	✓	✓																	

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	
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 COUNCIL 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*, 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, the Manager, Environment and Sustainability or the Resource Recovery Manager.

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

food organics garden organics service means the fortnightly removal, transport and disposal of garden waste or other organic material from a mobile garbage bin or bulk 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 food organics garden organics;

(ii) 120 litres, 140 litres or 240 litres, for general waste;

(iii) 240 litres or 360 litres, for recyclables; and

(c) is supplied by 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) food organics garden organics 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, the Manager, Environment and Sustainability or the Resource Recovery Manager.
- (3) An adjustment to the waste management utility charges is to be made from the date authorised by the General Manager, Infrastructure and Environment, the Manager, Environment and Sustainability or the Resource Recovery Manager, 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 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, the Manager, Environment and Sustainability or the Resource Recovery Manager.
- (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 TYPE OF WASTE MANAGEMENT SERVICE	COLUMN 2 WASTE MANAGEMENT UTILITY CHARGE PER WASTE MANAGEMENT SERVICE (PER ANNUM)
Household waste service	\$377.00
Adjusted household waste service	\$188.40
Food organics garden organics waste service	\$80.00
Non-household waste service	\$377.00
Non-household waste levy	\$69.60

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*, council has decided to levy a special charge for the Rural Fire Brigades Services 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 Special Charge 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 and maintenance of specialist equipment, station improvements and brigade operating costs of the Ipswich Group Rural Fire Brigades.

4.3 RURAL FIRE BRIGADES SERVICES

- (1) In accordance with section 94 of the *Local Government Regulation 2012*, council adopted the Rural Fire Resources Levy Special Charge overall plan at its meeting of 24 June 2021.
- (2) Council has decided the following under the Rural Fire Resources Levy Special Charge overall plan:
 - (a) the amount of the special charge for the Rural Fire Brigades Services which is to be levied on the Applicable rateable land is \$39.00 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 charge for the Rural Fire Brigades Services collected by council is to be forwarded, at quarterly intervals, to the Ipswich Group Rural Fire Brigades to fund the Rural Fire Brigades Services.

PART 5. RURAL FIRE RESOURCES LEVY SEPARATE CHARGE

5.1 RURAL FIRE RESOURCES LEVY SEPARATE CHARGE

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*, council has decided to levy a separate charge for the Rural Fire Brigades Services on all rateable land in the local government area on the basis set out in this Part 5.

5.2 DEFINITIONS

In this Part 5:

Applicable rateable land has the same meaning as in Part 4 of this 2021–2022 Budget.

Rural Fire Brigades Services has the same meaning as in Part 4 of this 2021–2022 Budget.

5.3 RURAL FIRE BRIGADES SERVICES

- (1) The amount of the separate charge for the Rural Fire Brigades Services which is to be levied on all rateable land in the local government area is \$3.00 per annum.
- (2) The separate charge for the Rural Fire Brigades Services collected by council is to be forwarded, at quarterly intervals, to the Ipswich Group Rural Fire Brigades to fund the Rural Fire Brigades Services.
- (3) The separate charge for the Rural Fire Brigades Services recognises that the Rural Fire Brigades Services generally benefit the whole of the local government area.
- (4) For clarity, council intends to levy the separate charge for the Rural Fire Brigades Services on all rateable land in the local government area, in addition to the special charge for the Rural Fire Brigades Services on Applicable rateable land.

PART 6. ENVIROPLAN SEPARATE CHARGE

6.1 ENVIROPLAN SEPARATE CHARGE

In accordance with section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, 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 6.

6.2 IPSWICH ENVIROPLAN

- (1) The amount of the separate charge for the Ipswich Enviroplan which is to be levied on all rateable land in the local government area is \$51.00 per annum.
- (2) The separate charge for the Ipswich Enviroplan collected by council is to be used in the manner determined by 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 7. TIME AND MANNER OF PAYMENT OF RATES AND CHARGES

7.1 PAYMENT OF RATES AND CHARGES AND DISCOUNT

Council has decided the following on the basis set out in this Part 7:

- (1) the period within which rates or 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*;
- (2) to allow ratepayers to pay rates or charges (including the Emergency Management 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*.

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

Council has decided that:

- (1) it is to levy rates or charges (including the Emergency Management Levy) for the 2021–2022 financial year by four quarterly instalments for the following periods:
 - (a) 1 July 2021 to 30 September 2021;
 - (b) 1 October 2021 to 31 December 2021;
 - (c) 1 January 2022 to 31 March 2022;
 - (d) 1 April 2022 to 30 June 2022; 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 council or at such other place or agency as may from time to time be appointed for that purpose by council.

7.3 DISCOUNT

- (1) 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 8. INTEREST ON OVERDUE RATES OR CHARGES

8.1 INTEREST ON OVERDUE RATES OR CHARGES

In accordance with section 133 of the *Local Government Regulation 2012*, council has decided that interest is payable on overdue rates or charges on the basis set out in this Part 8.

8.2 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 8.03% 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 9. CONCESSION FOR RATES OR CHARGES TO PENSIONERS

9.1 CONCESSION FOR RATES OR CHARGES

In accordance with Chapter 4, Part 10 of the *Local Government Regulation 2012*, 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 9.

9.2 CONCESSION FOR RATES OR CHARGES TO QUALIFYING PENSIONERS

In accordance with council's Pensioner Remission of Rates Policy, 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 10. REVENUE STATEMENT

10.1 PURPOSE

- (1) In accordance with section 169 of the *Local Government Regulation 2012*, council has prepared this revenue statement for its budget for the 2021–2022 financial year.
- (2) The purpose of this revenue statement is to outline and explain the revenue measures adopted by council in the Budget for the 2021–2022 financial year (2021–2022 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 2021–2022 Budget.
- (4) Council may, by resolution, amend the revenue statement for the financial year at any time before the end of the financial year.

10.2 RATES AND CHARGES

Council has levied the following rates and charges in accordance with the principles stated in the revenue policy in the 2021–2022 Budget:

- (1) differential general rates (see Part 2 of the 2021–2022 Budget);
- (2) waste management utility charges (see Part 3 of the 2021–2022 Budget);
- (3) rural fire resources levy special charge (see Part 4 of the 2021–2022 Budget);
- (4) rural fire resources levy separate charge (see Part 5 of the 2021–2022 Budget);
- (5) Enviroplan separate charge (see Part 6 of the 2021–2022 Budget).

10.3 DIFFERENTIAL GENERAL RATES

- (1) 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 2021–2022 Budget.
- (2) 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 2021–2022 Budget. Each of these 60 rating categories and a description of each rating category is stated in Table 5.
- (3) 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 2021–2022 Budget.
- (4) 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 2021–2022 Budget.
- (5) Council has decided that the rateable value of land for 2021–2022 shall be the three-year average of the valuations provided by the Valuer-General in accordance with the *Land Valuation Act 2010* and that the three-year averaged value will be used as the basis for calculating the differential general rates.

TABLE 5 – DIFFERENTIAL GENERAL RATING CATEGORIES

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.
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: (iii) primarily residential and owner occupied; or (iv) 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: (iii) primarily residential and is not owner occupied; or (iv) 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.
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.

COLUMN 1 RATING CATEGORY OF RATEABLE LAND		COLUMN 2 DESCRIPTION OF RATING CATEGORY
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.
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: (iii) owner occupied; or (iv) 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.

COLUMN 1 RATING CATEGORY OF RATEABLE LAND		COLUMN 2 DESCRIPTION OF RATING CATEGORY
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.
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.
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.

COLUMN 1 RATING CATEGORY OF RATEABLE LAND		COLUMN 2 DESCRIPTION OF RATING CATEGORY
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 of less 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.
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 .

COLUMN 1 RATING CATEGORY OF RATEABLE LAND		COLUMN 2 DESCRIPTION OF RATING CATEGORY
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 .
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.

10.4 WASTE MANAGEMENT UTILITY CHARGES

- (1) 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 2021–2022 Budget:
 - (a) household waste service;
 - (b) adjusted household waste service;
 - (c) food organics garden organics 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.

10.5 RURAL FIRE RESOURCES LEVY SPECIAL CHARGE

- (1) Council has decided to levy a special charge on rateable land within that part of the local government area that specially benefits from the Rural Fire Brigades Services on the basis set out in Part 4 of the 2021–2022 Budget.
- (2) 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 council are used to meet the costs of the relevant initiative or facility.

10.6 RURAL FIRE RESOURCES LEVY SEPARATE CHARGE

Council has decided to levy a separate charge for the Rural Fire Brigades Services on all rateable land in the local government area on the basis set out in Part 5 of the 2021–2022 Budget.

10.7 ENVIROPLAN SEPARATE CHARGE

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 6 of the 2021–2022 Budget.

10.8 DISCOUNT FOR RATES AND CHARGES

- (1) Council has decided to allow a discount for payment of rates and charges on the basis set out in Part 7 of the 2021–2022 Budget.
- (2) 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).

10.9 CONCESSIONS

- (1) 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 9 of the 2021–2022 Budget.
- (2) 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.

10.10 INTEREST

Council has decided that interest is payable on overdue rates or charges on the basis set out in Part 8 of the 2021–2022 Budget.

10.11 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) Council has decided the amount of cost-recovery fees having regard to the following:
 - (a) the estimated cost, including overheads, of operating each of 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) Council's cost-recovery fees are included in the Register of Cost Recovery Fees which is open for inspection at council's public office.
- (4) Council applies a common set of criteria to ensure cost-recovery fee concessions are granted equitably across each area of council's operations.

10.12 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) 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 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 council's business activities;
- (f) the need to encourage or discourage particular behaviours.

10.13 DEVELOPER FINANCIAL CONTRIBUTIONS FOR DEVELOPMENT INFRASTRUCTURE

- (1) 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 are funded or provided for by that development, to the extent authorised by law or negotiated by agreement.
- (2) 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 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 council to be appropriate for the development as a condition of a development approval.

10.14 OTHER REVENUE

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

10.15 MAINTENANCE OF COUNCIL'S OPERATING CAPABILITY

- (1) Council will seek to ensure that its revenues (after concessions on rates and charges) are sufficient to cover its costs.
- (2) It is 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 11. 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 surpluses. 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 either a principal and interest or interest only basis and have a maximum term to maturity of 20 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 council for 2021–2022 is a decrease of \$10.0 million to \$381.0 million from the previous level of \$391.0 million. Table 6 (Estimated Loan Balances) reflects the anticipated loan balances and movements for 2021–2022 and the next nine financial years.

TABLE 6 - ESTIMATED LOAN BALANCES

LOAN LIABILITIES	2021-2022 Estimated \$'000	2022-2023 Estimated \$'000	2023-2024 Estimated \$'000	2024-2025 Estimated \$'000	2025-2026 Estimated \$'000	2026-2027 Estimated \$'000	2027-2028 Estimated \$'000	2028-2029 Estimated \$'000	2029-2030 Estimated \$'000	2030-2031 Estimated \$'000
Opening Balance	391,015	380,954	381,892	335,534	320,735	300,422	272,949	271,141	287,126	302,478
add New Borrowings	26,500	40,000	40,000	32,000	30,000	13,000	28,000	47,000	46,000	11,000
less Principal Repayments	36,561	39,062	86,358	46,799	50,313	40,473	29,808	31,015	30,648	32,868
Closing Balance	380,954	381,892	335,534	320,735	300,422	272,949	271,141	287,126	302,478	280,610
Borrowing Costs	10,809	9,823	9,141	8,160	7,179	6,175	5,756	5,927	6,648	7,284

PART 12. INVESTMENT POLICY

OBJECTIVES

The objectives of this policy are:

- to invest Ipswich City 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 2019* (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.

Long Term Rating (Standard and Poors)	Short Term Rating (Standard and 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	-

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.

PART 13. 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 council undertake different roles and have different responsibilities. These roles and responsibilities are diagrammatically displayed as follows:

ROLES	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.

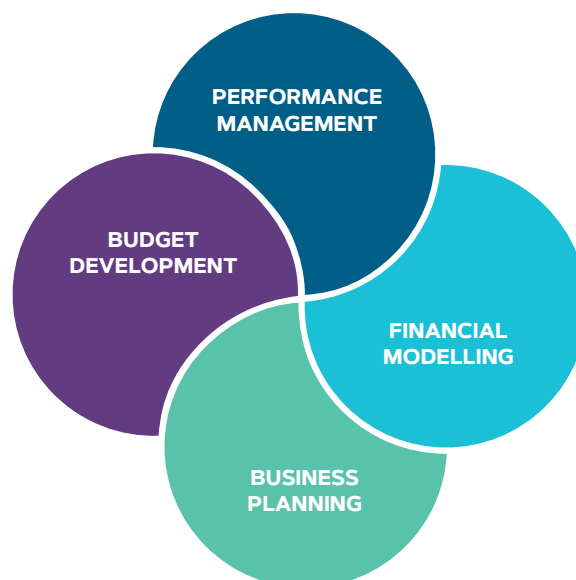
Budgeting: Financial plan of what is intended to be achieved over a set period of time.

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 (i.e. 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

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 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 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 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 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 14. PROCUREMENT POLICY

Statement

Integrity, accountability and transparency are paramount to the way in which Ipswich City Council undertakes procurement.

All procurement processes are to be conducted in accordance with the requirements of this Policy and any associated policies, procedures, guidelines or standards.

We aim to put the Ipswich Community at the centre of our policy, service design and delivery by gauging our procurement efforts and activities against key principles that are meaningful to our region.

Purpose and Principles

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

Procuring Goods and Services

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

- *Local Government Act 2009* and amendments
- *Local Government Regulation 2012*.

Council operates in accordance with Part 3 Default contracting procedures under the *Local Government Regulation 2012*.

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*.

To achieve greater transparency in procurement and contribute to rebuilding of trust with the Ipswich community, council will publish Basic Contract Details for

all awarded contracts and procurements over \$10,000 (excluding GST).

In addition to its legislative obligation under section 237 of the *Local Government Regulation 2012* to publish the awarded supplier, value and purpose of contractual arrangements worth \$200,000 (excluding GST) or more on council's website, council will also publish the details on suppliers who tendered a response.

This information will be published on council's website and/or as open data included on council's Transparency and Integrity Hub.

All procurement activities of council must have regard to the 'sound contracting principles' contained in section 104(3) of the *Local Government Act 2009*:

- 1. Value for Money**
- 2. Open and Effective Competition**
- 3. The development of competitive local business and industry**
- 4. Environmental protection**
- 5. Ethical behaviour and fair dealing.**

Regard is to be had for each principle, although each principle may not receive equal consideration, depending on the particular procurement activity. The Sound Contracting Principles are to be considered as follows:

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 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 2019*.

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.

Development of competitive Local Business and Industry

This council is absolutely committed to developing competitive and thriving local businesses and industries. Investing in the Ipswich economy will yield social and economic benefits for the community as a whole, including greater opportunities for employment, skills, education and business development. The development of competitive local business and industry will be a priority in the procurement planning stage and form part of the evaluation process for all procurement.

Council has developed a Buy Ipswich approach to procurement and will work with key stakeholders and local businesses and industries to support and enable them to compete effectively in the market. To encourage local business and industry to tender, when seeking quotes, council will:

- only seek quotes from local businesses in the first instance for contracts with an expected value less than \$50,000 (where such are assessed to be reasonably capable of supplying council's needs of value for money for ratepayers)
- provide a 20 percent local content preferential weighting to the scoring evaluation advertised by council for all contracts with an expected value less than \$200,000
- provide a 15 percent local economy support preferential weighting to the scoring evaluation advertised by council for all contracts with an expected value greater than \$200,000.

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.

Ethical Behaviour and Fair Dealing

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

All council officers and Councillors when purchasing goods and services will advance the interests of 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.

Strategic Plan Links

This policy relates to each of the four (4) themes of iFuture as listed below:

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

Regulatory Authority

Local Government Act 2009 and Local Government Regulation 2012.

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 council to prepare and adopt a procurement policy encompassing the principles that apply to all purchases of goods, services by council and review this policy annually.

This policy applies to all contracting and procurement activities at council and is binding upon Councillors, council officers and temporary employees, contractors and consultants and anyone who undertakes procurement on behalf of council while engaged by council.

Roles and Responsibilities

Chief Executive Officer (CEO) is responsible for organisation wide procurement outcomes.

Executive Leadership Team (ELT) is responsible for promoting consistency in procurement practice across the organisation.

Manager Procurement is responsible for creating

and maintaining an appropriate procurement control framework, and for ensuring this policy, the administrative directive and code of practice procedure are appropriate, reflect better practice and facilitate a high standard of procurement performance.

General Managers 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.

Anyone approving any procurement activities must ensure compliance prior to exercising their legislative sub-delegation.

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

Monitoring and Evaluation

The Procurement Branch will monitor and report on procurement activities and will assist and enable management and employees with better decision making through compliance reporting.

Definitions

Basic Contract Details include:

- a description of the purpose and goods or services procured
- contract or arrangement number
- date of award
- commencement and end dates
- value of the contract, standing offering arrangement or purchase
- name and address including postcode of the awarded supplier.

Procurement means the whole process of acquisition of external goods, services and works. This process spans the whole life cycle from initial concept through to the end of the useful life of an asset (including disposal) or the end of a service or construction contract.

Sound Contracting Principles mean the principles as outlines in the *Local Government Act 2009*, s.104.

Policy Owner

General Manager, Corporate Services Department

PART 15. 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*, 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 council's longer term objectives, as set out in the Financial Plan, and the revenue decisions made in the 2021-2022 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 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.

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.

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*, 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, 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 council, such charges do not meet the objectives of the Financial Plan.

Further, from a practical perspective, in levying rates and charges, 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

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 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 council's services and facilities.

3.2.3 Rateable value of land

Council has determined that the rateable value of land shall be the three-year averaged value of land and that the three-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 council for calculating the three-year averaged value of the land, and the three-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

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

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.

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

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

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 on all rateable land in 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.

A separate charge for the Rural Fire Brigades Services will be levied on all rateable land in the local government area, to provide for the purchase and maintenance of specialist equipment, station improvements and brigade operating costs of the Ipswich Group Rural Fire Brigades, on the basis that the benefit is shared equally by all parcels of rateable land, regardless of their value.

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.

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 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).

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*, 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, 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 council are stated in the following table.

COLUMN 1 CONCESSION FOR RATES AND CHARGES	COLUMN 2 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*, council intends to apply these principles set out below for recovering overdue rates and charges.

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

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 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

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*, council intends to apply the following principles for cost-recovery methods:

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

3.5.2 Cost-recovery fees

Council has fixed cost-recovery fees under section 97 of the *Local Government Act 2009*. All cost-recovery fees set by council are included in the Register of Cost Recovery Fees which is open for inspection at 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*, 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 council under the *Planning Act 2016* having regard to council's planning scheme including its priority infrastructure plan.

Council also intends for new development to meet 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

Council charges commercial fees for other services provided by council.

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 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 council's business activities;
- (f) the need to encourage or discourage particular behaviours.

3.7.2 Other revenue

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 council taking advantage of opportunities to maximise the efficient use of resources and activities under its control.

4. Roles and responsibilities

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

GLOSSARY

TERM	DEFINITION
Advocacy	Advocacy is support and action by individuals, organisations, groups and other community members in support of or against a particular issue or policy.
Annual Plan	The Annual Plan is a consolidated plan containing the legislatively required elements of the Operational Plan, Budget and the annual capital works program.
Annual Report	Legislatively required to be produced annually, the Annual Report details council's progress and financial performance with the implementation of the city's vision as reflected in the Corporate Plan. The report is publicly available on council's website.
Assets	Assets are tangible and intangible holdings, possessions, capital or resources belonging to and controlled by council.
Budget	The annual budget outlines revenue and planned capital and operational expenditure approved for a financial year. The budget document is publicly available on council's website.
Capital Works Program	The capital works program is an annual program of activities of building, engineering and other works that council adopts to create, construct and install assets and other facilities. For council, the program's projects typically include construction of buildings, roads and bridges, structures, parks and playgrounds.
Circular Economy	The circular economy seeks to value waste as a resource by driving material recovery activities and demand for recycled content products. It is regenerative and restorative by nature; as it works to keep materials, products and components in the 'user' system for as long as possible by either recycling or transforming them through each cycle of their lives. In doing so, the highest value for all materials, products and components is maintained and waste is designed out of the system.
Commercial Business Unit	A Commercial Business Unit is a unit of a local government that conducts business in accordance with the key principles of commercialisation (e.g. clarity of objectives; robust governance and competitive neutrality) in order to maximise benefits to customers and the community. Ipswich Waste Services is council's sole commercial business unit.
Community	Community includes Ipswich's residents, ratepayers, businesses, investors, visitors and tourists.
Corporate Plan	The Corporate Plan is a strategic document which shapes the path to achieve the strategic direction of council. It should outline performance measures and targets for monitoring progress in achieving our vision for the future of the city.
Ipswich Planning Scheme	The Ipswich Planning Scheme is the statutory local planning instrument that provides the framework for managing development in the Ipswich local government area in an integrated, efficient, effective, transparent and ecologically sustainable way. The scheme was prepared in accordance with the requirements of the (now repealed) <i>Integrated Planning Act 1997</i> .
Local Government Act 2009	The <i>Local Government Act 2009</i> is the principal legislation which provides the legal framework for Queensland's local government sector.
Local Government Regulation 2012	The <i>Local Government Regulation 2012</i> is subordinate legislation to the <i>Local Government Act 2009</i> .
Long-Term Financial Forecast (LTFF)	The Long-Term Financial Forecast (LTFF) accompanies the budget and includes a similar estimation of revenue, expenses and capital expenditure but for a longer period of time, in this case 10 years. The LTFF should set out the economic and fiscal outlook for Ipswich and include capital expenditure, expense and revenue estimates for the current financial year, the budget year and nine forward financial years. From its assumptions, the LTFF sets the desired financial boundaries within which the organisation can plan for its future.
Natural Environment	The natural environment is a collective term to describe the diverse network of land and water areas in a comparatively natural state that provide habitat for native animals and plants. It includes values such as: habitat and populations of threatened species; core habitat areas as home for a diverse range of wildlife; nodes of remnant vegetation in urban areas providing wildlife refuge; strategic remnants vegetation patches as stepping stones for wildlife movement; corridors providing connectivity for wildlife across the landscape; increase vegetation condition and animal abundance within core habitat areas; biological diversity, natural capital and ecosystem services; waterways, wetlands, riparian and aquatic ecosystems and floodplains; cultural landscape features; and scenic amenity.
Operational Plan	The annual Operational Plan sets key priority projects and actions that will be undertaken in a one year period of the Corporate Plan. The Operational Plan allows council to manage its responsibilities and continue to engage with the community and report on its progress towards success. Operational Plans must align with the annual budget. Operational plans are required under the <i>Local Government Act 2009</i> (The Act) and <i>Local Government Regulation 2012</i> (The Regulation).
Policy	A policy sets out council's strategic position, viewpoints and values, and assists decision-making on matters that often impact on, and are of concern to, the community. Some policies (statutory policies) are a requirement of legislation and ensure compliance with statutory obligations. Other policies are developed to address matters that impact our residents and businesses and/or the administration of council funds (e.g. Ipswich Enviroplan Program and Levy Policy). They may also set a strategic direction for council or articulate council's position on an issue affecting the community.
Project	A project is a temporary endeavour undertaken to create a unique product, service or result. A project differs from operations in that: <ul style="list-style-type: none"> operations are performed by relatively stable teams through ongoing and repetitive processes and are focused on sustaining the organisation projects are performed by temporary teams (i.e. teams established for the specific purpose of delivering the project), are non-repetitive and provide unique deliverables.
Strategy	A strategy is a long-term document that sets out council's strategic position and direction for particular issues e.g. transport; livability; sustainability; physical activity; tourism etc. A strategy captures the following elements for council: where we are, where we are going, how we will get there, and how we will know when we get there.



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