

City of Ipswich **2020–2021 Budget**



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BUDGET FOREWORD

Welcome to the Ipswich City Council's Budget for the 2020-2021 financial year which represents a renewed focus on good governance, transparency and accountability. This is the first budget of the city's newly elected council since the 2020 Local Government election and after 20 months of rule by Interim Administrators.

Ipswich really is like none other. Our city lays claim to being home to the oldest and the newest urban centres in Queensland. We are very proud to be recognised as a destination of choice by young families and today our city is home to 226,857 people. We expect to reach 430,000 by 2030 and more than double today's population, to over 500,000 by 2040. We are one of the top ten fastest growing cities in Australia and therefore need to be very considered in planning for the needs of residents today, as well as well as the future generations to come.

Our city's forecast growth rate is 4.5% per annum to 2036; unprecedented and extraordinary when compared with Queensland's expected 1.6% growth rate and Australia's forecast growth of less than 1%. This rapid growth presents us with a range of opportunities and also some challenges.

Ipswich is undoubtedly the key to South East Queensland's future as a prosperous lifestyle destination ripe for economic development to ensure people can live, work and play across our city. However, this potential needs to be collaboratively unlocked through considered investment in major and minor infrastructure and services, which requires all levels of Government to work together. The performance of and collaboration between all levels of government will significantly influence the future of our city and the opportunities available to tomorrow's generation. This council will develop productive and beneficial relationships with both levels of government to identify and progress catalytic projects and ensure that Ipswich receives its fair share of funding. Private sector investment will also be crucial and we are committed to developing genuine partnerships that are based on transparency, ethical and sustainable foundations.

It must be acknowledged that while the future is bright for our city, this 2020-2021 budget is reflective of our times. We are on the eve of Australia's first recession in almost three decades brought about by the global coronavirus pandemic and impacts of COVID-19 to our economy and community are very real and lingering. There is no escaping the uncertainties that lie ahead of us all.

As a significant employer and procurer of goods and services; we have an obligation to stimulate the local economy and support our local community, creative and sporting groups, all of which form the fabric of this community. Council has been working with businesses during these unprecedented COVID-19 times and this budget is designed to keep people in work, and make your money work harder to keep the broader community safe.

As your new Mayor, I am committed to demonstrating that this council has the community's best interests at heart by being honest and open about our performance. We must all be held to account to ensure that our \$600 million annual budget delivers more than ever before, for every town and suburb.

We are also pleased to launch the inaugural three-year capital program, a first for this council. This will ensure that infrastructure and public works are properly prioritised and delivered to improve community assets. We are also passionate about ensuring the organisation deliver a new level of exceptional services to the community and will be working hard to achieve this.

Finally, this budget has been developed collaboratively by councillors and council officers in a short-time frame under some exceptional and unprecedented circumstances. I wish to personally thank all those involved for your service and dedication to ensuring this budget delivers for the people of Ipswich over the next financial year and beyond.

As your 51st Mayor, I look forward to being of service to you over the coming four years.

Yours sincerely,

Mayor Teresa Harding

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

2020–2021 BUDGETED FINANCIAL STATEMENTS

STATEMENT OF INCOME AND EXPENDITURE

	2019–2020 Anticipated \$'000	2020–2021 Budget \$'000	2021–2022 Estimated \$'000	2022–2023 Estimated \$'000
Income				
Operating Revenue				
Differential General Rates	178,205	189,346	195,554	202,699
Utility and Other Charges	35,537	37,057	38,403	39,945
less Discounts and Remissions	(11,351)	(11,614)	(11,796)	(12,018)
Net Rates, Levies and Charges	202,391	214,789	222,161	230,626
Fees and Charges	28,915	25,080	26,688	28,808
Interest and Investment Revenue	4,572	2,224	1,605	1,813
Sales Revenue	3,573	3,526	3,653	3,798
Other Income	45,943	37,635	42,631	42,573
Grants, Subsidies, Contributions and Donations	12,006	11,487	11,770	12,078
Total Operating Revenue	297,400	294,741	308,508	319,696
Capital Revenue				
Grants, Subsidies, Contributions and Donations	6,907	15,924	7,079	7,048
Developer Donated Assets	129,896	67,685	69,716	71,518
Developer Cash Contributions	19,394	15,565	26,536	24,684
Capital Loss on Disposal	-	-	-	(8,032)
Total Income	453,597	393,915	411,839	414,914
Expenses				
Operating Expenses				
Employee Benefits	99,377	105,636	108,565	111,711
Materials and Services	95,086	93,575	97,947	96,884
Finance Costs	13,648	13,527	12,942	11,934
Depreciation and Amortisation	72,659	75,411	78,053	80,325
Other Expenses	13,048	15,283	15,564	15,607
Total Expenses	293,818	303,432	313,071	316,461
Net Result	159,779	90,483	98,768	98,453
Operating Result				
Operating Revenue	297,400	294,741	308,508	319,696
Operating Expenses	293,818	303,432	313,071	316,461
Operating Result	3,582	(8,691)	(4,563)	3,235

STATEMENT OF FINANCIAL POSITION

	2019–2020 Anticipated \$'000	2020–2021 Budget \$'000	2021–2022 Estimated \$'000	2022–2023 Estimated \$'000
Assets				
Current Assets				
Cash and Cash Equivalents	198,907	130,717	104,811	104,509
Receivables	24,504	24,802	26,160	27,202
Inventories	1,262	1,314	1,374	1,445
Other Current Assets	3,921	3,999	4,081	4,167
Total Current Assets	228,594	160,832	136,426	137,323
Non-Current Assets				
Investments	310,390	310,390	310,390	310,390
Property, Plant & Equipment	2,665,882	2,864,185	2,986,962	3,042,889
Intangible Assets	23,353	24,547	29,726	36,477
Total Non-Current Assets	2,999,625	3,199,122	3,327,078	3,389,756
Total Assets	3,228,219	3,359,954	3,463,504	3,527,079
Liabilities				
Current Liabilities				
Payables	24,731	23,934	25,448	26,183
Borrowings	31,207	36,405	75,383	44,237
Provisions	21,912	23,307	23,942	24,625
Other Current Liabilities	1,593	1,481	1,616	1,783
Total Current Liabilities	79,443	85,127	126,389	96,828
Non-Current Liabilities				
Payables	61	61	61	61
Borrowings	313,383	348,765	312,201	306,793
Provisions	2,933	3,119	3,203	3,294
Other Non-Current Liabilities	1,793	1,793	1,793	1,793
Total Non-Current Liabilities	318,170	353,738	317,258	311,941
Total Liabilities	397,613	438,865	443,647	408,769
Net Community Assets	2,830,606	2,921,089	3,019,857	3,118,310
Community Equity				
Asset Revaluation Surplus	482,967	482,967	482,967	482,967
Accumulated Surplus	2,347,639	2,438,122	2,536,890	2,635,343
Total Community Equity	2,830,606	2,921,089	3,019,857	3,118,310

STATEMENT OF CASH FLOWS

	2019-2020 Anticipated \$'000	2020-2021 Budget \$'000	2021-2022 Estimated \$'000	2022-2023 Estimated \$'000
Cash Flows from Operating Activities				
Receipts from Customers	284,025	280,733	293,773	304,762
Payments to Suppliers and Employees	(205,375)	(214,280)	(220,427)	(223,302)
Interest Revenue	4,572	2,224	1,605	1,813
Non-Capital Grants, Subsidies and Contributions	12,006	11,487	11,770	12,078
Borrowing Costs	(13,067)	(12,960)	(12,355)	(11,324)
Other Cash Flows from Operating Activities	(1,225)	(130)	(142)	(157)
Net Cash Flow from Operating Activities	80,936	67,074	74,224	83,870
Cash Flows from Investing Activities				
Payments for property, plant and equipment	(166,899)	(226,676)	(131,932)	(123,228)
Payments for intangible assets	(4,455)	(5,595)	(9,690)	(11,960)
Proceeds from Property, Plant and equipment	4,779	25,049	5,328	55,671
Grants, Subsidies, Contributions and Donations	26,301	31,489	33,615	31,732
Other Cash Flows from Investing Activities	(14,370)	(112)	135	167
Net Cash Flows from Investing Activities	(154,644)	(175,845)	(102,544)	(47,618)
Cash Inflows from Financing Activities				
Proceeds from Borrowings	57,100	73,800	40,000	40,000
Repayment of Borrowings	(27,099)	(33,099)	(37,466)	(76,434)
Repayments made on Finance Leases	(120)	(120)	(120)	(120)
Net Cash Flows from Financing Activities	29,881	40,581	2,414	(36,554)
Net Increase/(Decrease) for the year	(43,827)	(68,190)	(25,906)	(302)
Opening Cash and Cash Equivalents	242,734	198,907	130,717	104,811
Closing Cash and Cash Equivalents	198,907	130,717	104,811	104,509

STATEMENT OF CHANGES IN EQUITY

	2019–2020 Anticipated \$'000	2020–2021 Budget \$'000	2021–2022 Estimated \$'000	2022–2023 Estimated \$'000
Balance at Beginning of Year				
Accumulated surplus'	2,187,860	2,347,639	2,438,122	2,536,890
Asset revaluation reserve	482,967	482,967	482,967	482,967
Total Community Equity	2,670,827	2,830,606	2,921,089	3,019,857
Net Result for the Period				
Accumulated surplus'	159,779	90,483	98,768	98,453
Asset revaluation reserve	-	-	-	-
Total Community Equity	159,779	90,483	98,768	98,453
Asset Revaluation Adjustments				
Accumulated surplus'	-	-	-	-
Asset Revaluation reserve	-	-	-	-
Total Community Equity	-	-	-	-
Balance at End of Period				
Accumulated surplus'	2,347,639	2,438,122	2,536,890	2,635,343
Asset revaluation reserve	482,967	482,967	482,967	482,967
TOTAL COMMUNITY EQUITY	2,830,606	2,921,089	3,019,857	3,118,310

ESTIMATED STATEMENT OF INCOME AND EXPENDITURE – IPSWICH WASTE SERVICES

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

	2020-2021 Estimated \$'000
Revenue	
Utilities and other charges	32,586
Fees and Charges	7,474
Interest revenue	152
Other revenue	6,684
Internal trading revenue	2,254
Total Revenue	49,150
Expenses	
Employee Expenses	6,579
Materials and Services	9,038
Depreciation	783
Other expenses	8,293
Internal trading expense	9,305
Tax equivalents expense	6,890
Total Expenses	40,888
Net Operating Surplus	8,262

RATES COMPARISON

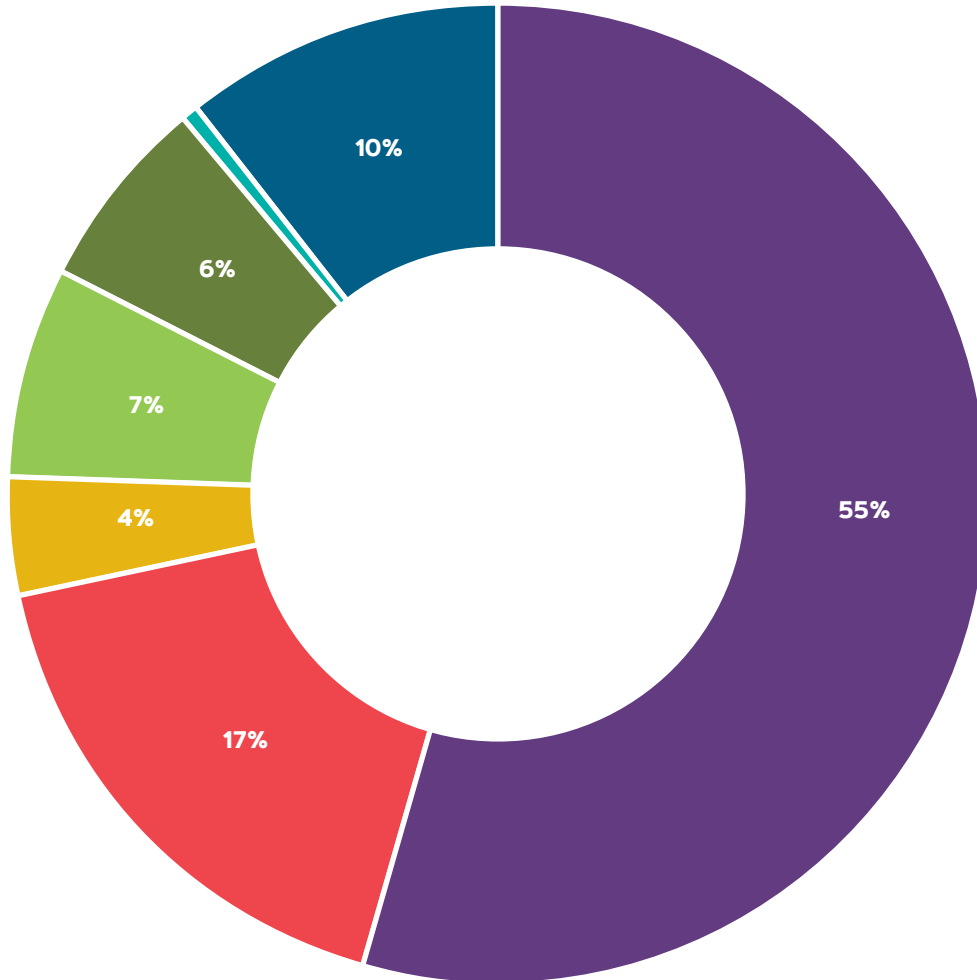
In accordance with section 169(6) of the *Local Government Regulation 2012*, the council is required to report the total value of the change, expressed as a percentage in the rates and utility charges levied for the financial year (2020-2021) compared with the rates and utility charges levied in the previous budget (2019-2020).

	2019-2020 Budget	2020-2021 Budget	Increase
Rates	186,721	193,642	3.71%*
Utility Charges	32,947	32,761	-0.56%*
Gross Rates and Charges	219,668	226,403	3.07%*
less Discounts and Remissions	(11,186)	(11,614)	
Net Rates and Charges	208,482	214,789	

*includes estimated growth

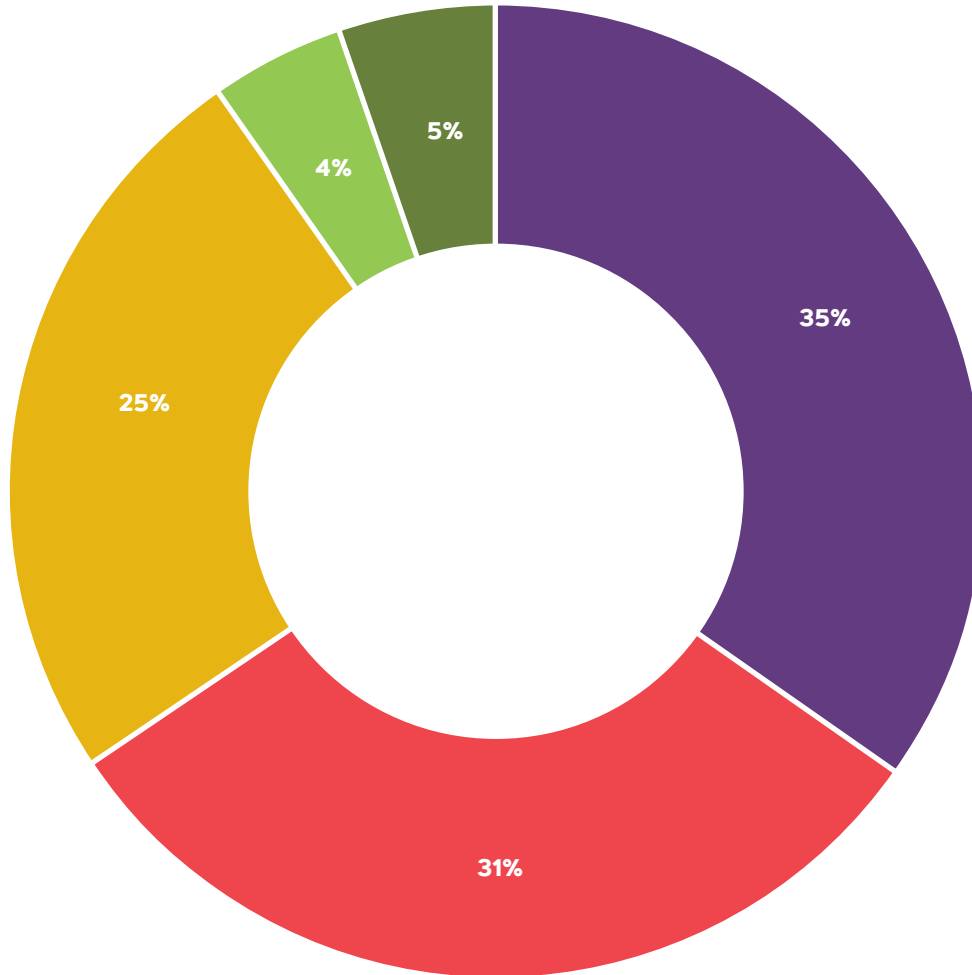


2020-2021 INCOME



Net Rates and Utility Charges	\$214,789
Developer Donated assets	\$67,685
Developer Cash contributions	\$15,565
Government grants and subsidies	\$27,411
Fees and charges	\$25,080
Interest revenue	\$2,224
Other revenue	\$41,161
\$ Total Revenue	\$393,915

2020-2021 EXPENSES



■ Employee expenses	\$105,636
■ Materials and services	\$93,575
■ Depreciation	\$75,411
■ Finance costs	\$13,527
■ Other Expenses	\$15,283
\$ Total Expenses	\$303,432

2020–2021 LONG-TERM FINANCIAL FORECAST

STATEMENT OF INCOME AND EXPENDITURE

	2020–2021 Budget \$'000	2021–2022 Estimated \$'000	2022–2023 Estimated \$'000	2023–2024 Estimated \$'000
Income				
Operating Revenue				
Differential General Rates	189,346	195,554	202,699	210,749
Utility and Other Charges	37,057	38,403	39,945	41,718
less Discounts and Remissions	(11,614)	(11,796)	(12,018)	(12,286)
Net Rates, Levies and Charges	214,789	222,161	230,626	240,181
Fees and Charges	25,080	26,688	28,808	32,426
Interest and Investment Revenue	2,224	1,605	1,813	1,991
Sales Revenue	3,526	3,653	3,798	3,964
Other Income	37,635	42,631	42,573	42,886
Grants, Subsidies, Contributions and Donations	11,487	11,770	12,078	12,413
Total Operating Revenue	294,741	308,508	319,696	333,861
Capital Revenue				
Grants, Subsidies, Contributions and Donations	15,924	7,079	7,048	7,480
Developer Donated Assets	67,685	69,716	71,518	73,666
Developer Cash Contributions	15,565	26,536	24,684	27,387
Capital Loss on Disposal	-	-	(8,032)	-
Total Income	393,915	411,839	414,914	442,394
Expenses				
Operating Expenses				
Employee Benefits	105,636	108,565	111,711	115,793
Materials and Services	93,575	97,947	96,884	99,323
Finance Costs	13,527	12,942	11,934	10,797
Depreciation and Amortisation	75,411	78,053	80,325	81,980
Other Expenses	15,283	15,564	15,607	16,226
Total Expenses	303,432	313,071	316,461	324,119
Net Result	90,483	98,768	98,453	118,275
Operating Result				
Operating Revenue	294,741	308,508	319,696	333,861
Operating Expenses	303,432	313,071	316,461	324,119
Operating Result	(8,691)	(4,563)	3,235	9,742

2024-2025 Estimated \$'000	2025-2026 Estimated \$'000	2026-2027 Estimated \$'000	2027-2028 Estimated \$'000	2028-2029 Estimated \$'000	2029-2030 Estimated \$'000
219,921	229,548	239,655	250,269	261,417	273,130
43,701	45,787	47,981	50,290	52,719	55,276
(12,591)	(12,900)	(13,213)	(13,530)	(13,851)	(14,176)
251,031	262,435	274,423	287,029	300,285	314,230
35,817	37,548	39,365	41,271	43,271	45,372
2,372	2,684	3,119	3,705	4,161	4,569
4,150	4,346	4,552	4,769	4,998	5,238
43,540	44,880	46,284	47,758	49,303	50,925
12,773	13,152	13,548	13,964	14,400	14,857
349,683	365,045	381,291	398,496	416,418	435,191
7,587	7,675	7,765	4,875	4,986	5,098
75,510	77,775	80,108	82,511	85,000	95,000
28,484	29,315	30,326	35,097	36,000	37,000
-	-	-	-	-	-
461,264	479,810	499,490	520,979	542,404	572,289
120,058	124,516	128,988	133,664	138,557	143,678
100,030	104,768	106,754	113,050	114,520	121,530
9,800	8,739	7,495	7,134	7,134	7,535
83,538	84,618	85,969	84,753	88,562	93,701
16,913	17,636	18,395	19,194	20,034	20,917
330,339	340,277	347,601	357,795	368,807	387,361
130,925	139,533	151,889	163,184	173,597	184,928
349,683	365,045	381,291	398,496	416,418	435,191
330,339	340,277	347,601	357,795	368,807	387,361
19,344	24,768	33,690	40,701	47,611	47,830

STATEMENT OF FINANCIAL POSITION

	2020-2021 Budget \$'000	2021-2022 Estimated \$'000	2022-2023 Estimated \$'000	2023-2024 Estimated \$'000
Assets				
Current Assets				
Cash and Cash Equivalents	130,717	104,811	104,509	108,307
Receivables	24,802	26,160	27,202	28,449
Inventories	1,314	1,374	1,445	1,529
Other Current Assets	3,999	4,081	4,167	4,257
Total Current Assets	160,832	136,426	137,323	142,542
Non-Current Assets				
Investments	310,390	310,390	310,390	310,390
Property, Plant & Equipment	2,864,185	2,986,962	3,042,889	3,145,648
Intangible Assets	24,547	29,726	36,477	43,705
Total Non-Current Assets	3,199,122	3,327,078	3,389,756	3,499,743
Total Assets	3,359,954	3,463,504	3,527,079	3,642,285
Liabilities				
Current Liabilities				
Payables	23,934	25,448	26,183	27,309
Borrowings	36,405	75,383	44,237	48,412
Provisions	23,307	23,942	24,625	25,511
Other Current Liabilities	1,481	1,616	1,783	1,980
Total Current Liabilities	85,127	126,389	96,828	103,212
Non-Current Liabilities				
Payables	61	61	61	61
Borrowings	348,765	312,201	306,793	297,222
Provisions	3,119	3,203	3,294	3,412
Other Non-Current Liabilities	1,793	1,793	1,793	1,793
Total Non-Current Liabilities	353,738	317,258	311,941	302,488
Total Liabilities	438,865	443,647	408,769	405,700
Net Community Assets	2,921,089	3,019,857	3,118,310	3,236,585
Community Equity				
Asset Revaluation Surplus	482,967	482,967	482,967	482,967
Accumulated Surplus	2,438,122	2,536,890	2,635,343	2,753,618
Total Community Equity	2,921,089	3,019,857	3,118,310	3,236,585

2024-2025 Estimated \$'000	2025-2026 Estimated \$'000	2026-2027 Estimated \$'000	2027-2028 Estimated \$'000	2028-2029 Estimated \$'000	2029-2030 Estimated \$'000
119,466	123,124	139,911	149,530	154,135	156,131
29,871	31,165	32,524	33,859	35,453	37,031
1,625	1,728	1,836	1,952	2,075	2,205
4,350	4,448	4,550	4,657	4,769	4,886
155,312	160,465	178,821	189,998	196,432	200,253
310,390	310,390	310,390	310,390	310,390	310,390
3,260,204	3,381,621	3,496,615	3,645,485	3,819,882	4,014,340
44,967	46,458	47,783	48,583	48,922	48,672
3,615,561	3,738,469	3,854,788	4,004,458	4,179,194	4,373,402
3,770,873	3,898,934	4,033,609	4,194,456	4,375,626	4,573,655
28,441	29,879	31,135	32,705	34,113	35,855
52,969	43,974	34,334	34,046	33,790	36,978
26,437	27,404	28,375	29,390	30,451	31,563
2,167	2,271	2,381	2,496	2,616	2,743
110,014	103,528	96,225	98,637	100,970	107,139
61	61	61	61	61	61
287,959	282,845	272,804	267,920	273,019	279,803
3,536	3,664	3,794	3,929	4,070	4,218
1,793	1,793	1,793	1,793	1,793	1,793
293,349	288,363	278,452	273,703	278,943	285,875
403,363	391,891	374,677	372,340	379,913	393,014
3,367,510	3,507,043	3,658,932	3,822,116	3,995,713	4,180,641
482,967	482,967	482,967	482,967	482,967	482,967
2,884,543	3,024,076	3,175,965	3,339,149	3,512,746	3,697,674
3,367,510	3,507,043	3,658,932	3,822,116	3,995,713	4,180,641

STATEMENT OF CASH FLOWS

	2020-2021 Budget \$'000	2021-2022 Estimated \$'000	2022-2023 Estimated \$'000	2023-2024 Estimated \$'000
Cash Flows from Operating Activities				
Receipts from Customers	280,733	293,773	304,762	318,209
Payments to Suppliers and Employees	(214,280)	(220,427)	(223,302)	(229,848)
Interest Revenue	2,224	1,605	1,813	1,991
Non-Capital Grants, Subsidies and Contributions	11,487	11,770	12,078	12,413
Borrowing Costs	(12,960)	(12,355)	(11,324)	(10,160)
Other Cash Flows from Operating Activities	(130)	(142)	(157)	(174)
Net Cash Flow from Operating Activities	67,074	74,224	83,870	92,431
Cash Flows from Investing Activities				
Payments for property, plant and equipment	(226,676)	(131,932)	(123,228)	(111,241)
Payments for intangible assets	(5,595)	(9,690)	(11,960)	(13,006)
Proceeds from Property, Plant and equipment	25,049	5,328	55,671	5,946
Grants, Subsidies, Contributions and Donations	31,489	33,615	31,732	34,867
Other Cash Flows from Investing Activities	(112)	135	167	197
Net Cash Flows from Investing Activities	(175,845)	(102,544)	(47,618)	(83,237)
Cash Inflows from Financing Activities				
Proceeds from Borrowings	73,800	40,000	40,000	40,000
Repayment of Borrowings	(33,099)	(37,466)	(76,434)	(45,396)
Repayments made on Finance Leases	(120)	(120)	(120)	-
Net Cash Flows from Financing Activities	40,581	2,414	(36,554)	(5,396)
Net Increase/(Decrease) for the year	(68,190)	(25,906)	(302)	3,798
Opening Cash and Cash Equivalents	198,907	130,717	104,811	104,509
Closing Cash and Cash Equivalents	130,717	104,811	104,509	108,307

2024-2025 Estimated \$'000	2025-2026 Estimated \$'000	2026-2027 Estimated \$'000	2027-2028 Estimated \$'000	2028-2029 Estimated \$'000	2029-2030 Estimated \$'000
333,116	347,916	363,266	379,491	396,264	414,187
(235,485)	(245,087)	(252,513)	(263,954)	(271,306)	(283,963)
2,372	2,684	3,119	3,705	4,161	4,569
12,773	13,152	13,548	13,964	14,400	14,857
(9,133)	(8,041)	(6,764)	(6,368)	(6,331)	(6,694)
(190)	(200)	(211)	(222)	(235)	(247)
103,453	110,424	120,445	126,616	136,953	142,709
(122,997)	(129,181)	(121,847)	(151,768)	(178,063)	(192,980)
(7,137)	(7,215)	(7,345)	(7,540)	(7,735)	(7,930)
6,288	6,645	7,013	7,396	7,500	8,000
36,071	36,990	38,091	39,972	40,986	42,098
187	104	110	115	121	127
(87,588)	(92,657)	(83,978)	(111,825)	(137,191)	(150,685)
45,000	40,000	25,000	30,000	40,000	45,000
(49,706)	(54,109)	(44,680)	(35,172)	(35,157)	(35,028)
-	-	-	-	-	-
(4,706)	(14,109)	(19,680)	(5,172)	4,843	9,972
11,159	3,658	16,787	9,619	4,605	1,996
108,307	119,466	123,124	139,911	149,530	154,135
119,466	123,124	139,911	149,530	154,135	156,131

STATEMENT OF CHANGES IN EQUITY

	2020-2021 Budget \$'000	2021-2022 Estimated \$'000	2022-2023 Estimated \$'000	2023-2024 Estimated \$'000
Balance at Beginning of Year				
Accumulated surplus'	2,347,639	2,438,122	2,536,890	2,635,343
Asset revaluation reserve	482,967	482,967	482,967	482,967
Total Community Equity	2,830,606	2,921,089	3,019,857	3,118,310
Net Result for the Period				
Accumulated surplus'	90,483	98,768	98,453	118,275
Asset revaluation reserve	-	-	-	-
Total Community Equity	90,483	98,768	98,453	118,275
Asset Revaluation Adjustments				
Accumulated surplus'	-	-	-	-
Asset Revaluation reserve	-	-	-	-
Total Community Equity	-	-	-	-
Balance at End of Period				
Accumulated surplus'	2,438,122	2,536,890	2,635,343	2,753,618
Asset revaluation reserve	482,967	482,967	482,967	482,967
TOTAL COMMUNITY EQUITY	2,921,089	3,019,857	3,118,310	3,236,585



2024-2025 Estimated \$'000	2025-2026 Estimated \$'000	2026-2027 Estimated \$'000	2027-2028 Estimated \$'000	2028-2029 Estimated \$'000	2029-2030 Estimated \$'000
2,753,618	2,884,543	3,024,076	3,175,965	3,339,149	3,512,746
482,967	482,967	482,967	482,967	482,967	482,967
3,236,585	3,367,510	3,507,043	3,658,932	3,822,116	3,995,713
130,925	139,533	151,889	163,184	173,597	184,928
-	-	-	-	-	-
130,925	139,533	151,889	163,184	173,597	184,928
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,884,543	3,024,076	3,175,965	3,339,149	3,512,746	3,697,674
482,967	482,967	482,967	482,967	482,967	482,967
3,367,510	3,507,043	3,658,932	3,822,116	3,995,713	4,180,641



FINANCIAL RATIOS (AS PER LOCAL GOVERNMENT REGULATION 2012)

	2020–2021 Budget	2021–2022 Estimated	2022–2023 Estimated	2023–2024 Estimated
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Operating Surplus	-2.95%	-1.48%	1.01%	2.92%
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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	94.33%	99.58%	84.91%	78.82%
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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	69.06%	82.09%	81.04%	82.25%
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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.



2024-2025 Estimated	2025-2026 Estimated	2026-2027 Estimated	2027-2028 Estimated	2028-2029 Estimated	2029-2030 Estimated
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5.53%	6.78%	8.84%	10.21%	11.43%	10.99%
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70.94%	63.40%	51.37%	45.76%	44.06%	44.29%
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82.28%	88.37%	87.58%	94.79%	101.92%	104.98%
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OTHER FINANCIAL RATIOS (AS DETERMINED BY COUNCIL)

	2020-2021 Budget	2021-2022 Estimated	2022-2023 Estimated	2023-2024 Estimated
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Operating Efficiency	0.97	0.99	1.01	1.03
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(Operating Revenue / Operating Expenses)

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

Debt Servicing	15.63%	16.15%	27.45%	16.64%
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(I & R / Total Operating Revenue)

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

Working Capital (-- : 1)	1.89 : 1	1.08 : 1	1.42 : 1	1.38 : 1
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(Current Assets / Current Liabilities)

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	0.13%	0.22%	0.41%	0.55%
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(EBIT / Assets)

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



2024-2025 Estimated	2025-2026 Estimated	2026-2027 Estimated	2027-2028 Estimated	2028-2029 Estimated	2029-2030 Estimated
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1.06	1.07	1.10	1.11	1.13	1.12
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16.83%	17.03%	13.49%	10.42%	9.96%	9.59%
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1.41 : 1	1.55 : 1	1.86 : 1	1.93 : 1	1.95 : 1	1.87 : 1
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0.76%	0.84%	1.00%	1.12%	1.23%	1.19%
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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*, the council has decided to levy differential general rates on rateable land in the local government area on the basis set out in this Part 2.

2.2 DEFINITIONS

(1) In this Part 2:

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 the council determines to be a charitable purpose;
- (e) an organisation whose purpose is to preserve, restore or maintain structures or places of cultural, environmental, historic, heritage or scientific significance to the local government area;
- (f) an entity that provides assistance or encouragement for the arts or cultural development;
- (g) an organisation whose purpose is to provide early childhood care and is affiliated with the Crèche and Kindergarten Association or is a community based early childhood care provider.

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

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

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

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 the council which identifies the principal use of the land that is attributable to a rating category as identified in:

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

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

rating category see section 2.3 of Part 2.

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

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

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

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

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

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

- (2) In this Part 2, any term that is not defined, unless the context or subject matter otherwise indicates or requires, is to have a meaning given to it by the following:
- (a) the *Local Government Act 2009* and that Act's subordinate legislation;
 - (b) if not defined in the *Local Government Act 2009* and that Act's subordinate legislation, the Macquarie Dictionary;
 - (c) if not defined in the Macquarie Dictionary, the Oxford English Dictionary.

2.3 DIFFERENTIAL GENERAL RATING CATEGORIES

- (1) In accordance with section 81 of the *Local Government Regulation 2012*, the council has decided as follows:
- (a) that there are 60 rating categories of rateable land in the local government area as stated in column 1 of Table 1 (Differential General Rating Categories);
 - (b) that the description of each of the rating categories of rateable land in the local government area is stated in column 2 of Table 1 (Differential General Rating Categories);
 - (c) that the rating category to which each parcel of rateable land in the local government area belongs is the rating category which is included in the council's rating files at the date of issue of a relevant quarterly rating assessment notice.
- (2) The General Manager Corporate Services, Treasury Accounting Manager and Rates Property 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 0.97.

2.5 DIFFERENTIAL GENERAL RATES FOR RATEABLE LAND

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

2.6 MINIMUM GENERAL RATES

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

2.7 LIMITATION OF INCREASE IN DIFFERENTIAL GENERAL RATES

- (1) In accordance with section 116 of the *Local Government Regulation 2012*, the council has decided to limit the increase in the differential general rates for certain rating categories of rateable land in the local government area to not more than the differential general rates for the last financial year increased by the percentage stated in column 4 of Table 2 (Differential General Rates) where:
- (a) the rates levied for the rateable land in the last financial year were not calculated on a valuation issued under section 50 of the *Land Valuation Act 2010*;
 - (b) a change in ownership of the rateable land has not occurred between 31 March 2020 and 30 June 2021 (inclusive) except where the change in ownership of the rateable land is in any of the following circumstances:
 - (i) the change is made as the result of a decision by a Court or Tribunal in Australia;
 - (ii) the change is made as a result of the registration of a transmission by death;
 - (iii) the change is to the spouse, where the spouse was not previously on the title deed;
 - (iv) the change is to a charitable organisation or non-profit or sporting organisation.
- (2) The Chief Executive Officer of the council is authorised to determine any query or anomalous application of section 2.7(1).

TABLE 1 – DIFFERENTIAL GENERAL RATING CATEGORIES

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

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

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

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

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

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

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

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

Column 1	Column 2
Rating category of rateable land	Description of rating category
55b Land used for a retail purpose with a total GLA of less than 5,000m ² and a rateable value of \$200,000 to less than \$500,000.	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.

Column 1	Column 2
Rating category of rateable land	Description of rating category
55h1 Land used for a retail purpose with a total GLA of 10,000m ² to less than 12,500m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 10,000m ² to less than 12,500m ² ; (c) has a land area of less than 200,000m ² .
55h2 Land used for a retail purpose with a total GLA of 12,500m ² to less than 15,000m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 12,500m ² to less than 15,000m ² ; (c) has a land area of less than 200,000m ² .
55h3 Land used for a retail purpose with a total GLA of 15,000m ² to less than 17,500m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 15,000m ² to less than 17,500m ² ; (c) has a land area of less than 200,000m ² .
55h4 Land used for a retail purpose with a total GLA of 17,500m ² to less than 20,000m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 17,500m ² to less than 20,000m ² ; (c) has a land area of less than 200,000m ² .
55i1 Land used for a retail purpose with a total GLA of 20,000m ² to less than 25,000m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 20,000m ² to less than 25,000m ² ; (c) has a land area of less than 200,000m ² .
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 .

Column 1		Column 2
Rating category of rateable land		Description of rating category
55k	Land used for a retail purpose with a total GLA of 45,000m ² or greater and a land area of less than 200,000m ² .	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	Column 2	Column 3	Column 4
Rating category	Differential general rates	Minimum amount of general rates	Limitation on increase of levied 2019–2020 differential general rates (%)
1	0.7338 cents in the dollar on the rateable value of all rateable land in this rating category	\$987	15
4	0.7338 cents in the dollar on the rateable value of all rateable land in this rating category	\$604	15
8	0.7338 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,396	15
9	0.9789 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,338	15
10	0.7338 cents in the dollar on the rateable value of all rateable land in this rating category	\$987	15
11	0.7338 cents in the dollar on the rateable value of all rateable land in this rating category	\$987	15
15	0.9789 cents in the dollar on the rateable value of all rateable land in this rating category	\$3,042	15
16	0.9789 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,338	15
17	0.7338 cents in the dollar on the rateable value of all rateable land in this rating category	\$987	15
18	0.9789 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,338	15
19	1.0043 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,338	15
22a	0.9789 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,676	15
22b	0.9789 cents in the dollar on the rateable value of all rateable land in this rating category	\$4,013	15
22c	0.9789 cents in the dollar on the rateable value of all rateable land in this rating category	\$8,027	15
22d	0.9789 cents in the dollar on the rateable value of all rateable land in this rating category	\$13,378	15
22e	0.9789 cents in the dollar on the rateable value of all rateable land in this rating category	\$20,067	15
22f	0.9789 cents in the dollar on the rateable value of all rateable land in this rating category	\$26,756	15
22g	0.9789 cents in the dollar on the rateable value of all rateable land in this rating category	\$40,133	15
22h	0.9789 cents in the dollar on the rateable value of all rateable land in this rating category	\$53,511	15
23	0.7338 cents in the dollar on the rateable value of all rateable land in this rating category	\$987	15

Column 1	Column 2	Column 3	Column 4
Rating category	Differential general rates	Minimum amount of general rates	Limitation on increase of levied 2019–2020 differential general rates (%)
24	1.2338 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,338	15
25	6.5211 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,338	15
41	0.6738 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,303	15
42	0.8574 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,303	15
43a	1.8818 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,290	15
43b	1.9759 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
43c	2.0700 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
43d	2.1641 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
44a	2.3523 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
44b	2.4934 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
45	2.4464 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,704	15
46	4.8927 cents in the dollar on the rateable value of all rateable land in this rating category	\$23,159	15
47a	19.2929 cents in the dollar on the rateable value of all rateable land in this rating category	\$13,668	15
47b	30.8790 cents in the dollar on the rateable value of all rateable land in this rating category	\$442,368	5
48	3.1991 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,187	15
49a	2.0700 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,446	15
49b	2.1641 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
49c	2.2582 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
49d	2.4463 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
49e	2.5875 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15

Column 1	Column 2	Column 3	Column 4
Rating category	Differential general rates	Minimum amount of general rates	Limitation on increase of levied 2019–2020 differential general rates (%)
50	3.1050 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
55a	1.8818 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,290	15
55b	1.9759 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
55c	2.0700 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
55d	2.1641 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
55e	2.5875 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	7.5
55f	3.0109 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	7.5
55g	3.4813 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	7.5
55h1	4.7958 cents in the dollar on the rateable value of all rateable land in this rating category	\$329,042	15
55h2	4.7958 cents in the dollar on the rateable value of all rateable land in this rating category	\$406,815	15
55h3	4.7958 cents in the dollar on the rateable value of all rateable land in this rating category	\$484,588	15
55h4	4.7958 cents in the dollar on the rateable value of all rateable land in this rating category	\$562,360	15
55i1	4.7958 cents in the dollar on the rateable value of all rateable land in this rating category	\$666,070	15
55i2	4.7958 cents in the dollar on the rateable value of all rateable land in this rating category	\$769,433	15
55j	4.7958 cents in the dollar on the rateable value of all rateable land in this rating category	\$916,216	15
55k	4.7958 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,465,986	15
55l	4.7958 cents in the dollar on the rateable value of all rateable land in this rating category	\$933,412	15
55m	4.7958 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,399,965	15
55n	4.7958 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,101,226	15
55o	4.7958 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,717,325	15

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PART 3. WASTE MANAGEMENT UTILITY CHARGES

3.1 WASTE MANAGEMENT UTILITY CHARGES

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

3.2 DEFINITIONS

In this Part 3:

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

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

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

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

mobile garbage bin means a garbage bin which:

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

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

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

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

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

waste service means both of the following:

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

waste management service means any of the following:

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

3.3 WASTE MANAGEMENT SERVICES

- (1) The waste management utility charges for the supply of a waste management service to rateable land in the local government area are set out in Table 4 (Waste Management Utility Charges).

- (2) Waste management services are to be supplied to multi residential properties by means of the following:
 - (a) mobile garbage bins in accordance with the Ipswich Planning Scheme (refer Implementation Guideline No. 23, Refuse Arrangements and Management for Multiple Residential Development);
 - (b) where paragraph (a) does not apply, one or more bulk bins or other appropriately sized bin, approved by the General Manager, Infrastructure and Environment.
- (3) An adjustment to the waste management utility charges is to be made from the date authorised by the General Manager, Infrastructure and Environment or nominee, where an application is made by an owner to increase or decrease the number of waste management services provided to a property.
- (4) An application to decrease the number of waste management services to a property has the following effect:
 - (a) the waste management service is cancelled for a minimum period of six months; and
 - (b) the waste management service recommences after six months, unless a further application is received from the owner.
- (5) The number of waste management services for land, is the number of waste management services which is recorded on the council's rates master file at the date of the budget resolution, subject to any further increase or decrease in the number of services that may from time to time be considered necessary by the General Manager, Infrastructure and Environment or nominee.
- (6) The applicable waste management utility charges for waste management services supplied under an agreement, are those specified in the agreement.

TABLE 4 – WASTE MANAGEMENT UTILITY CHARGES

Column 1	Column 2
Type of waste management service	Waste management utility charge per waste management service (per annum)
Household waste service	\$371.00
Adjusted household waste service	\$185.50
Green waste service	\$80.00
Non-household waste service	\$371.00
Non-household waste levy	\$63.50

PART 4. RURAL FIRE RESOURCES LEVY SPECIAL CHARGE

4.1 RURAL FIRE RESOURCES LEVY SPECIAL CHARGE

In accordance with section 94 of the *Local Government Act 2009*, section 94 of the *Local Government Regulation 2012* and section 128A of the *Fire and Emergency Services Act 1990*, the council has decided to levy a special charge for the Rural Fire Brigades Services 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*, the council adopted the Rural Fire Resources Levy Special Charge overall plan at its meeting of 30 June 2020.
- (2) The 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 the 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*, the 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 2020–2021 Budget.

Rural Fire Brigades Services has the same meaning as in Part 4 of this 2020–2021 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 the 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, the 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*, the council has decided to levy a separate charge for the Ipswich Enviroplan on rateable land in the local government area on the basis set out in this Part 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 \$46.00 per annum.

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



PART 7. TIME AND MANNER OF PAYMENT OF RATES AND CHARGES

7.1 PAYMENT OF RATES AND CHARGES AND DISCOUNT

The 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

The council has decided that:

- (1) it is to levy rates or charges (including the Emergency Management Levy) for the 2020–2021 financial year by four quarterly instalments for the following periods:
 - (a) 1 July 2020 to 30 September 2020;
 - (b) 1 October 2020 to 31 December 2020;
 - (c) 1 January 2021 to 31 March 2021;
 - (d) 1 April 2021 to 30 June 2021; and
- (2) the rates or charges are to be payable:
 - (a) on the date shown on the quarterly rate notice being at least 30 days after the rate notice for the rates or charges is issued; and
 - (b) at the public office of the council or at such other place or agency as may from time to time be appointed for that purpose by the council.

7.3 DISCOUNT

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

PART 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*, the 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 8.53% 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*, the council has decided to grant a concession for rates or charges to an eligible pensioner who owns and occupies rateable land on the basis set out in this Part 9.

9.2 CONCESSION FOR RATES OR CHARGES TO QUALIFYING PENSIONERS

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

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



PART 10. REVENUE STATEMENT

10.1 PURPOSE

- (1) In accordance with section 169 of the *Local Government Regulation 2012*, the council has prepared this revenue statement for its budget for the 2020–2021 financial year.
- (2) The purpose of this revenue statement is to outline and explain the revenue measures adopted by the council in the Budget for the 2020–2021 financial year (2020–2021 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 2020–2021 Budget.
- (4) The council may, by resolution, amend the revenue statement for the financial year at any time before the end of the financial year.

10.2 RATES AND CHARGES

The council has levied the following rates and charges in accordance with the principles stated in the revenue policy in the 2020–2021 Budget:

- (1) differential general rates (see Part 2 of the 2020–2021 Budget);
- (2) waste management utility charges (see Part 3 of the 2020–2021 Budget);
- (3) rural fire resources levy special charge (see Part 4 of the 2020–2021 Budget);
- (4) rural fire resources levy separate charge (see Part 5 of the 2020–2021 Budget);
- (5) enviroplan separate charge (see Part 6 of the 2020–2021 Budget).

10.3 DIFFERENTIAL GENERAL RATES

- (1) The council has decided to levy differential general rates for different rating categories of rateable land in the local government area on the basis set out in Part 2 of the 2020–2021 Budget.
- (2) The council has decided that there are 60 rating categories for rateable land in the local government area as stated in column 1 of Table 1 (Differential General Rating Categories) in Part 2 of the 2020–2021 Budget. Each of these 60 rating categories and a description of each rating category is stated in Table 5.
- (3) The council has decided that, due to the cost of providing services to rateable land, a minimum amount of general rates is to apply to certain rating categories of rateable land in the local government area as stated in Table 2 (Differential General Rates) in Part 2 of the 2020–2021 Budget.
- (4) The council has decided that, to address the concerns of the community resulting from changes in the valuation of the rateable land from year to year, particularly where the Valuer General has not undertaken a comprehensive review of all valuations each year, the increase in the differential general rates for certain rating categories of rateable land in the local government area is to be limited to not more than the differential general rates for the last financial year increased by the percentage stated in column 4 of Table 2 (Differential General Rates) in Part 2 of the 2020–2021 Budget.
- (5) The council has decided that the rateable value of land for 2020–2021 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	Column 2
Rating category of rateable land	Description of rating category
<p>1 Land not in Brookwater used for a residential purpose which is owner occupied.</p>	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is owner occupied; (d) is not located in Brookwater.
<p>4 Land not used for a residential purpose or for profit purpose.</p>	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is not used for a residential purpose or for profit purpose.
<p>8 Land in Brookwater used for a residential purpose which is owner occupied or which is vacant land that is potential owner occupied.</p>	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is either: <ul style="list-style-type: none"> (i) primarily residential and owner occupied; or (ii) vacant land that is potential owner occupied; (c) is located in Brookwater.
<p>9 Land not in Brookwater used for a residential purpose which is not owner occupied.</p>	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is not owner occupied; (d) is not located in Brookwater.
<p>10 Land not in Brookwater which is vacant land less than 20,000m² that is potential owner occupied.</p>	<p>Land which meets all of the following criteria:</p> <ul style="list-style-type: none"> (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is less than 20,000m²; (d) is potential owner occupied; (e) is not located in Brookwater.

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

Column 1	Column 2
Rating category of rateable land	Description of rating category
19 Land not in Brookwater which is vacant land less than 20,000m ² that is not potential owner occupied.	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	Column 2
Rating category of rateable land	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.

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

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

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

Column 1	Column 2
Rating category of rateable land	Description of rating category
55b Land used for a retail purpose with a total GLA of less than 5,000m ² and a rateable value of \$200,000 to less than \$500,000.	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	Column 2
Rating category of rateable land	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 .

Column 1		Column 2
Rating category of rateable land		Description of rating category
55k	Land used for a retail purpose with a total GLA of 45,000m ² or greater and a land area of less than 200,000m ² .	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) The council has decided to levy utility charges for waste management services (Waste Management Utility Charges) in respect of the following waste management services to rateable land in the local government area on the basis set out in Part 3 of the 2020–2021 Budget:
 - (a) household waste service;
 - (b) adjusted household waste service;
 - (c) green waste service;
 - (d) non-household waste service;
 - (e) non-household waste levy.
- (2) The waste management utility charges are applied on a per service basis and are set at a level to raise revenue as specified in the Ipswich Waste Services budget.
- (3) The waste management utility charges are levied on all rateable land in the local government area provided with the waste management service and are levied on a pro rata basis where a waste management service is provided for only part of the year.
- (4) Waste management utility charges are determined on a full-cost pricing basis in accordance with the National Competition Policy to recover sufficient income to meet the full cost outlays of the functional programs, including administrative costs and overheads not funded from general revenue, having regard to the following:
 - (a) performance targets in the Ipswich Waste Services Annual Performance Plan;
 - (b) the cost of capital provision and an appropriate return on assets;
 - (c) pricing oversight requirements of the Queensland Competition Authority;
 - (d) operating and capital grants, subsidies or contributions received from others.

10.5 RURAL FIRE RESOURCES LEVY SPECIAL CHARGE

- (1) The council has decided to levy a special charge on rateable land within that part of the local government area that specially benefits from the Rural Fire Brigades Services on the basis set out in Part 4 of the 2020–2021 Budget.
- (2) The council's policy is to levy special charges, on a year by year basis, for rural fire brigades and other associated facilities to particular areas of the local government area which specially benefits from the rural fire brigades and associated facilities.
- (3) The special charges collected by the council are used to meet the costs of the relevant initiative or facility.

10.6 RURAL FIRE RESOURCES LEVY SEPARATE CHARGE

The 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 2020–2021 Budget.

10.7 ENVIROPLAN SEPARATE CHARGE

The council has decided to levy a separate charge for the Ipswich Enviroplan on all rateable land in the local government area on the basis set out in Part 6 of the 2020–2021 Budget.

10.8 DISCOUNT FOR RATES AND CHARGES

- (1) The council has decided to allow a discount for payment of rates and charges on the basis set out in Part 7 of the 2020–2021 Budget.
- (2) The council's policy is to encourage prompt payment of rates and charges by allowing a discount for full payment by the due date.
- (3) The discount is only to apply to the differential general rates (excluding utility charges, special charges, separate charges, Emergency Management Levy, and arrears of any rate or charge).

10.9 CONCESSIONS

- (1) The council has decided to grant a concession for rates and charges for land to an eligible pensioner who owns and occupies rateable land on the basis set out in Part 9 of the 2020–2021 Budget.
 - (2) The council has also decided that the following concessions for rates and charges are to be granted in the financial year:
 - (a) concession to an eligible entity whose objects do not include making a profit which owns rateable land;
 - (b) concession to an eligible entity that provides assistance or encouragement for arts or cultural development which owns rateable land;
 - (c) concession to an eligible landowner who is an individual and who is subject to financial hardship from the payment of rates and charges;
 - (d) concession to an eligible landowner whose land is subject to a mining lease requiring the carrying out of improvement restoration for the mining lease.
- (2) The council has decided the amount of cost-recovery fees having regard to the following:
 - (a) the estimated cost, including overheads, of operating each of the council's regulatory regimes, such as:
 - (i) animal control;
 - (ii) environmental protection;
 - (iii) development approval;
 - (iv) community health and safety;
 - (v) entertainment venues;
 - (b) amounts prescribed by State legislation;
 - (c) the need to recover the cost of operating the regulatory regimes;
 - (d) the need to encourage compliance with relevant laws.
 - (3) The council's cost-recovery fees are included in the Register of Cost Recovery Fees which is open for inspection at the council's public office.
 - (4) The council applies a common set of criteria to ensure cost-recovery fee concessions are granted equitably across each area of council's operations.

10.10 INTEREST

The council has decided that interest is payable on overdue rates or charges on the basis set out in Part 8 of the 2020–2021 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*.

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

10.13 DEVELOPER FINANCIAL CONTRIBUTIONS FOR DEVELOPMENT INFRASTRUCTURE

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

10.14 OTHER REVENUE

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

10.15 MAINTENANCE OF THE COUNCIL'S OPERATING CAPABILITY

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



PART 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 the council for 2020–2021 is an increase of \$40.7 million to \$384.9 million from the previous level of \$344.2 million. Table 6 (Estimated Loan Balances) reflects the anticipated loan balances and movements for 2020–2021 and the next nine financial years.

TABLE 6 – ESTIMATED LOAN BALANCES

	2020–2021 Estimated \$'000	2021–2022 Estimated \$'000	2022–2023 Estimated \$'000	2023–2024 Estimated \$'000
LOAN LIABILITIES				
Opening Balance	344,589	385,170	387,584	351,030
add New Borrowings	73,800	40,000	40,000	40,000
less Principal Repayments	33,219	37,586	76,554	45,396
Closing Balance	385,170	387,584	351,030	345,634
Borrowing Costs	12,960	12,355	11,324	10,160



2024-2025 Estimated \$'000	2025-2026 Estimated \$'000	2026-2027 Estimated \$'000	2027-2028 Estimated \$'000	2028-2029 Estimated \$'000	2029-2030 Estimated \$'000
345,634	340,928	326,819	307,139	301,967	306,810
45,000	40,000	25,000	30,000	40,000	45,000
49,706	54,109	44,680	35,172	35,157	35,028
340,928	326,819	307,139	301,967	306,810	316,782
9,133	8,041	6,764	6,368	6,331	6,694

PART 12. INVESTMENT POLICY

OBJECTIVES

The objectives of this policy are:

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

TERMS AND TYPE OF INVESTMENTS

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

ORGANISATIONAL DIVERSIFICATION

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

CREDIT RATINGS

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

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

Long Term Rating (Standard 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	-

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 the 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.

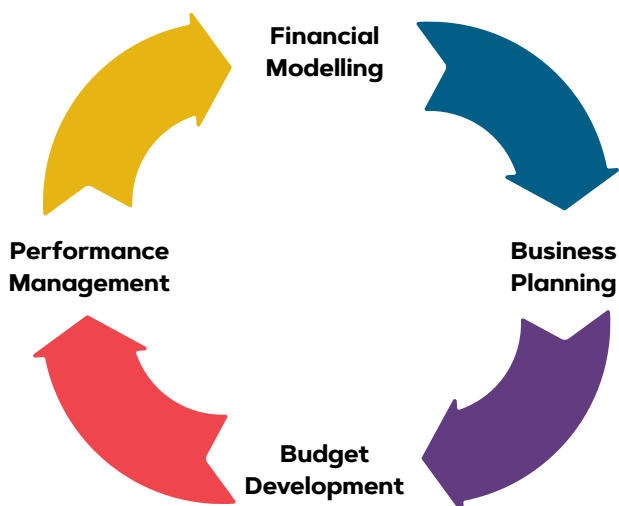
Budgeting: Financial plan of what is intended to be achieved over a set period of time.

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

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

Preparation and Revision of Forward Planning/Modelling

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

Preparation of Budget

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

Revision of Budget

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

Performance Management and Reporting

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

- Costs (both operational and capital) will be incurred in accordance with the council's procurement policies and following prudent financial management principles.
- Reporting on the capital program will include information on the progress of the program as well as the financial result.

Revenue Management

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

Expense Management (Operational)

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

Capital Expenditure/Capital Funding

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

Resource Management

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

Internal Cash Restrictions

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



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

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*.

All procurement activities of the 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, and
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 the council and local community. Ipswich City Council is not required to accept the lowest tender. Instead, council is required to take into account issues such as but not limited to fitness of purpose, quality, price, service support and warranty and other factors relevant to the overall sound contracting principles of the Local Government Act.

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 per cent 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 per cent 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 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

The 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 the council and conduct themselves in ways that are, and are seen to be, impartial, fair and in an ethical manner.

All council officers and councillors must:

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

STRATEGIC PLAN LINKS

This policy relates to each of the five (5) themes of Advance Ipswich as listed below:

- strengthening our local economy and building prosperity
- managing growth and delivering key infrastructure
- caring for the community
- caring for the environment
- listening, leading and financial management.

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

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 outlined 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*, the council has prepared and adopted this revenue policy as a financial policy of the local government.

2. OBJECTIVE

The objective of this revenue policy is to help ensure consistency between the council's longer term objectives, as set out in the Financial Plan, and the revenue decisions made in the 2020–2021 budget process.

3. POLICY STATEMENT

3.1 General policy statement

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

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

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

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

3.2 Levying rates and charges

3.2.1 Principles

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

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

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

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

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

3.2.2 Differential general rates

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

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

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

Differential general rates will be set at levels:

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

3.2.3 Rateable value of land

The council has determined that the rateable value of land shall be the 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 the 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

The council has determined that due to the cost of providing a minimum service to rateable land, an equitable contribution per rateable land is to apply in relation to the funding of the council's services and facilities and that this contribution is to be made irrespective of where the rateable land is located or its valuation.

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

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



3.2.5 Limitation of increase in rates or charges levied

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

3.2.6 Special rates and charges

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

3.2.7 Separate rates and charges

A separate charge for the Enviroplan will be levied 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.

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

3.2.9 Discount

It is the council's policy to encourage the prompt payment of rates and charges by allowing a discount for the payment of certain rates or charges where payment is made in full on or before the end of the discount period stated in the rate notice being 30 days from the issue of the rate notice. The discount is only to apply to the differential general rate (excluding utility charges, separate charges, Emergency Management Levy and arrears of any rate or charge).

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

3.3 Granting concessions for rates and charges

3.3.1 Principles

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

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

3.3.2 Purpose for the concessions

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

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

3.4 Recovering overdue rates and charges

3.4.1 Principles

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

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

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

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

3.4.2 Interest

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

3.5 Cost-recovery methods

3.5.1 Principles

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

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

3.5.2 Cost-recovery fees

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

3.6 Funding of physical and social infrastructure costs for new development

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

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

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

3.7 Other revenue

3.7.1 Commercial fees

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

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

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

3.7.2 Other revenue

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

4 ROLES AND RESPONSIBILITIES

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






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