



Ipswich City Council 2017–2018 Budget



Your Representatives in Council

Acting Mayor

| | | |
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Acting Deputy Mayor

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Councillors

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2017–2018 Budget, Rating and Policy Resolutions

That Council determine the 2017-2018 Budget, Rating and Policy Resolutions set out hereunder:

- a) That the Council Budget as set out in Part 1 being the Forecast Financial Statements: Statement of Income and Expenditure, Statement of Financial Position, Statement of Cash Flow and Statement of Changes in Equity on pages 5 to 12 be adopted for the 2017-2018 year.
- b) That the estimated: Statement of Income and Expenditure, Statement of Financial Position, Statement of Cash Flow and Statement of Changes in Equity for the 2018-2019 through 2026-2027 years on pages 5 to 12 be received.
- c) That the Differential General Rates for 2017-2018 as set out in Part 2 be adopted.
- d) That the Waste Management Utility Charges for 2017-2018 as set out in Part 3 be adopted.
- e) That the Rural Fire Resources Levy Special Charge for 2017-2018 as set out in Part 4 be adopted.
- f) That the Enviroplan Separate Charge for 2017-2018 as set out in Part 5 be adopted.
- g) That the Time and Manner of Payment of Rates and Charges for 2017-2018 as set out in Part 6 be adopted.
- h) That the Interest on Overdue Rates or Charges for 2017-2018 as set out in Part 7 be adopted.
- i) That the Concession for Rates or Charges to Pensioners for 2017-2018 as set out in Part 8 be adopted.
- j) That the Revenue Statement for 2017-2018 as set out in Part 9 be adopted.
- k) That the Debt Policy for 2017-2018 as set out in Part 10 be adopted.
- l) That the Investment Policy for 2017-2018 as set out in Part 11 be adopted.
- m) That the Financial Management Policy for 2017-2018 as set out in Part 12 be adopted.
- n) That the Procurement Policy for 2017-2018 as set out in Part 13 be adopted.
- o) That the Revenue Policy for 2017-2018 as set out in Part 14 be adopted.

Forecast Financial Statements

Statement of Income and Expenditure

| | 2016-2017 Estimated \$'000 | 2017-2018 Estimated \$'000 | 2018-2019 Estimated \$'000 | 2019-2020 Estimated \$'000 |
|---------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Revenue and Other Income: | | | | |
| Differential general rates | 158,462 | 166,755 | 177,139 | 188,547 |
| Utility and other charges | 29,117 | 31,228 | 33,131 | 35,299 |
| less Discount and remission | (10,208) | (10,506) | (10,946) | (11,396) |
| Net Rates and Utility Charges | 177,371 | 187,477 | 199,324 | 212,450 |
| Expenses: | | | | |
| Fees and charges | 26,996 | 28,048 | 30,318 | 32,850 |
| Sales contracts and recoverable works | 2,823 | 2,865 | 3,322 | 3,599 |
| Government grants and subsidies | 17,897 | 18,046 | 13,122 | 13,565 |
| Donated assets | 46,482 | 58,044 | 62,347 | 64,638 |
| Cash contributions | 15,548 | 25,598 | 27,696 | 33,465 |
| Headworks credits | 3,324 | 4,477 | 1,550 | 1,781 |
| Interest revenue | 4,698 | 4,122 | 3,730 | 4,150 |
| Other revenue | 31,511 | 29,740 | 28,088 | 29,118 |
| Total Income | 326,650 | 358,417 | 369,497 | 395,616 |
| Employee expenses | 83,911 | 88,239 | 90,502 | 93,456 |
| Materials and services | 83,600 | 88,233 | 90,183 | 93,534 |
| Depreciation | 58,894 | 61,490 | 63,965 | 65,472 |
| Finance costs | 14,583 | 14,449 | 13,539 | 12,807 |
| Other expenses | 7,963 | 10,088 | 8,898 | 18,038 |
| Total Expenses | 248,951 | 262,499 | 267,087 | 283,307 |
| Net Operating Surplus | 77,699 | 95,918 | 102,410 | 112,309 |

| 2020-2021 Estimated \$'000 | 2021-2022 Estimated \$'000 | 2022-2023 Estimated \$'000 | 2023-2024 Estimated \$'000 | 2024-2025 Estimated \$'000 | 2025-2026 Estimated \$'000 | 2026-2027 Estimated \$'000 |
|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 200,668 | 213,447 | 226,713 | 240,682 | 255,185 | 270,442 | 286,505 |
| 37,568 | 39,943 | 42,426 | 45,021 | 47,734 | 50,569 | 53,572 |
| (11,854) | (12,322) | (12,798) | (13,281) | (13,771) | (14,273) | (14,793) |
| 226,382 | 241,068 | 256,341 | 272,422 | 289,148 | 306,738 | 325,284 |
| 35,554 | 38,440 | 41,520 | 44,805 | 48,308 | 52,042 | 56,065 |
| 3,895 | 4,211 | 4,548 | 4,908 | 5,292 | 5,701 | 6,142 |
| 14,175 | 15,033 | 13,915 | 14,306 | 14,991 | 15,412 | 15,939 |
| 67,503 | 69,284 | 71,362 | 73,505 | 75,710 | 77,981 | 84,580 |
| 39,421 | 40,294 | 41,184 | 42,089 | 43,014 | 43,958 | 43,588 |
| 1,830 | 2,088 | 2,360 | 2,646 | 2,948 | 3,265 | 3,494 |
| 4,515 | 5,041 | 5,645 | 5,875 | 6,100 | 6,334 | 6,681 |
| 28,014 | 29,241 | 30,516 | 31,839 | 33,212 | 34,635 | 36,125 |
| 421,289 | 444,700 | 467,391 | 492,395 | 518,723 | 546,066 | 577,898 |
| 95,817 | 98,052 | 100,728 | 104,010 | 107,293 | 111,219 | 115,277 |
| 97,864 | 102,793 | 107,914 | 113,234 | 118,762 | 124,505 | 130,575 |
| 66,628 | 68,323 | 70,300 | 74,099 | 76,974 | 80,000 | 84,252 |
| 11,891 | 10,964 | 9,695 | 8,519 | 7,476 | 6,366 | 4,845 |
| 19,298 | 20,055 | 20,832 | 21,630 | 22,451 | 22,139 | 24,130 |
| 291,498 | 300,187 | 309,469 | 321,492 | 332,956 | 344,229 | 359,079 |
| 129,791 | 144,513 | 157,922 | 170,903 | 185,767 | 201,837 | 218,819 |

Statement of Financial Position

| | 2016-2017 Estimated \$'000 | 2017-2018 Estimated \$'000 | 2018-2019 Estimated \$'000 | 2019-2020 Estimated \$'000 |
|--------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Current Assets | | | | |
| Cash and cash equivalents | 129,293 | 96,424 | 94,853 | 97,223 |
| Receivables | 18,042 | 19,029 | 19,328 | 19,701 |
| Inventories | 873 | 924 | 981 | 1,043 |
| Other financial assets | 3,076 | 3,138 | 3,209 | 10,859 |
| Total Current Assets | 151,284 | 119,515 | 118,371 | 128,826 |
| Non-Current Assets | | | | |
| Other financial assets | 39,522 | 22,224 | 22,439 | 121,475 |
| Investments | 391,142 | 396,379 | 398,616 | 400,853 |
| Property, plant and equipment | 2,199,954 | 2,349,436 | 2,477,550 | 2,560,068 |
| Capital work in progress | 91,187 | 98,998 | 105,725 | 111,490 |
| Intangibles | 23,499 | 18,949 | 14,925 | 11,820 |
| Total Non-Current Assets | 2,745,304 | 2,885,986 | 3,019,255 | 3,205,706 |
| TOTAL ASSETS | 2,896,588 | 3,005,501 | 3,137,626 | 3,334,532 |
| Current Liabilities | | | | |
| Payables | 29,023 | 33,771 | 32,241 | 28,330 |
| Interest bearing liabilities | 19,372 | 23,229 | 24,508 | 26,123 |
| Other current liabilities | 5,815 | 2,991 | 3,353 | 11,094 |
| Total Current Liabilities | 54,210 | 59,991 | 60,102 | 65,547 |
| Non-Current Liabilities | | | | |
| Payables | 17,621 | 18,530 | 19,006 | 19,626 |
| Interest bearing liabilities | 233,218 | 227,737 | 252,829 | 226,706 |
| Other non-current liabilities | 94,926 | 106,712 | 110,748 | 215,403 |
| Total Non-Current Liabilities | 345,765 | 352,979 | 382,583 | 461,735 |
| TOTAL LIABILITIES | 399,975 | 412,970 | 442,685 | 527,282 |
| NET COMMUNITY ASSETS | 2,496,613 | 2,592,531 | 2,694,941 | 2,807,250 |
| Community Equity | | | | |
| Asset revaluation reserve | 549,924 | 549,924 | 549,924 | 549,924 |
| Accumulated surplus' | 1,946,689 | 2,042,607 | 2,145,017 | 2,257,326 |
| TOTAL COMMUNITY EQUITY | 2,496,613 | 2,592,531 | 2,694,941 | 2,807,250 |

| 2020-2021 Estimated \$'000 | 2021-2022 Estimated \$'000 | 2022-2023 Estimated \$'000 | 2023-2024 Estimated \$'000 | 2024-2025 Estimated \$'000 | 2025-2026 Estimated \$'000 | 2026-2027 Estimated \$'000 |
|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 102,095 | 111,445 | 113,660 | 119,885 | 121,849 | 128,251 | 135,197 |
| 20,521 | 21,359 | 22,246 | 23,065 | 23,948 | 24,857 | 26,200 |
| 1,110 | 1,180 | 1,253 | 1,330 | 1,410 | 1,494 | 1,583 |
| 10,949 | 11,050 | 11,154 | 11,262 | 11,373 | 11,487 | 11,605 |
| 134,675 | 145,034 | 148,313 | 155,542 | 158,580 | 166,089 | 174,585 |
| 114,151 | 106,844 | 99,555 | 92,286 | 85,037 | 77,810 | 70,608 |
| 400,853 | 400,853 | 400,853 | 400,853 | 400,853 | 400,853 | 400,853 |
| 2,668,159 | 2,781,420 | 2,902,714 | 3,097,572 | 3,224,694 | 3,361,801 | 3,545,926 |
| 115,203 | 120,067 | 125,164 | 130,622 | 139,391 | 145,111 | 151,281 |
| 10,090 | 9,316 | 9,332 | 9,679 | 10,031 | 10,381 | 10,481 |
| 3,308,456 | 3,418,500 | 3,537,618 | 3,731,012 | 3,860,006 | 3,995,956 | 4,179,149 |
| 3,443,131 | 3,563,534 | 3,685,931 | 3,886,554 | 4,018,586 | 4,162,045 | 4,353,734 |
| 30,679 | 32,225 | 34,074 | 35,328 | 37,127 | 38,963 | 46,054 |
| 27,941 | 29,458 | 31,313 | 33,572 | 36,007 | 25,246 | 13,256 |
| 11,482 | 11,893 | 12,327 | 41,300 | 42,640 | 10,180 | 10,370 |
| 70,102 | 73,576 | 77,714 | 110,200 | 115,774 | 74,389 | 69,680 |
| 20,121 | 20,591 | 21,153 | 21,842 | 22,532 | 23,356 | 24,208 |
| 208,765 | 189,307 | 157,994 | 134,422 | 113,415 | 103,169 | 89,913 |
| 207,102 | 198,506 | 189,594 | 209,711 | 170,719 | 163,148 | 153,131 |
| 435,988 | 408,404 | 368,741 | 365,975 | 306,666 | 289,673 | 267,252 |
| 506,090 | 481,980 | 446,455 | 476,175 | 422,440 | 364,062 | 336,932 |
| 2,937,041 | 3,081,554 | 3,239,476 | 3,410,379 | 3,596,146 | 3,797,983 | 4,016,802 |
| 549,924 | 549,924 | 549,924 | 549,924 | 549,924 | 549,924 | 549,924 |
| 2,387,117 | 2,531,630 | 2,689,552 | 2,860,455 | 3,046,222 | 3,248,059 | 3,466,878 |
| 2,937,041 | 3,081,554 | 3,239,476 | 3,410,379 | 3,596,146 | 3,797,983 | 4,016,802 |

Statement of Cash Flow

| | 2016-2017 Estimated \$'000 | 2017-2018 Estimated \$'000 | 2018-2019 Estimated \$'000 | 2019-2020 Estimated \$'000 |
|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Cash Flows from Operating Activities: | | | | |
| Receipts from customers | 280,747 | 283,422 | 299,190 | 322,361 |
| Payments to suppliers and employees | (173,973) | (184,421) | (188,094) | (203,046) |
| | 106,774 | 99,001 | 111,096 | 119,315 |
| Interest received | 4,765 | 4,143 | 3,778 | 4,102 |
| Borrowing costs | (14,894) | (14,037) | (13,078) | (12,319) |
| Net Cash Inflow (Outflow) from Operating Activities | 96,645 | 89,107 | 101,796 | 111,098 |
| Cash Flow from Investing Activities: | | | | |
| Payments for property, plant and equipment | (112,127) | (139,239) | (131,254) | (102,383) |
| Payments for intangibles | (2,600) | (2,700) | (2,800) | (2,900) |
| Proceeds from loan repayments/(advances for new loans) | 1,238 | 17,298 | (215) | 1,270 |
| Proceeds from sale of property, plant and equipment | 4,070 | 4,289 | 4,531 | 19,793 |
| Net Cash Inflow (Outflow) from Investing Activities | (109,419) | (120,352) | (129,738) | (84,220) |
| Cash Flow from Financing Activities: | | | | |
| Proceeds from borrowings | 10,000 | 50,000 | 49,600 | - |
| Repayment of borrowings | (17,902) | (51,624) | (23,229) | (24,508) |
| Net Cash Inflow (Outflow) from Financing Activities | (7,902) | (1,624) | 26,371 | (24,508) |
| Net increase (decrease) in cash held | (20,676) | (32,869) | (1,571) | 2,370 |
| Cash at beginning of reporting period | 149,969 | 129,293 | 96,424 | 94,853 |
| CASH AT END OF REPORTING PERIOD | 129,293 | 96,424 | 94,853 | 97,223 |

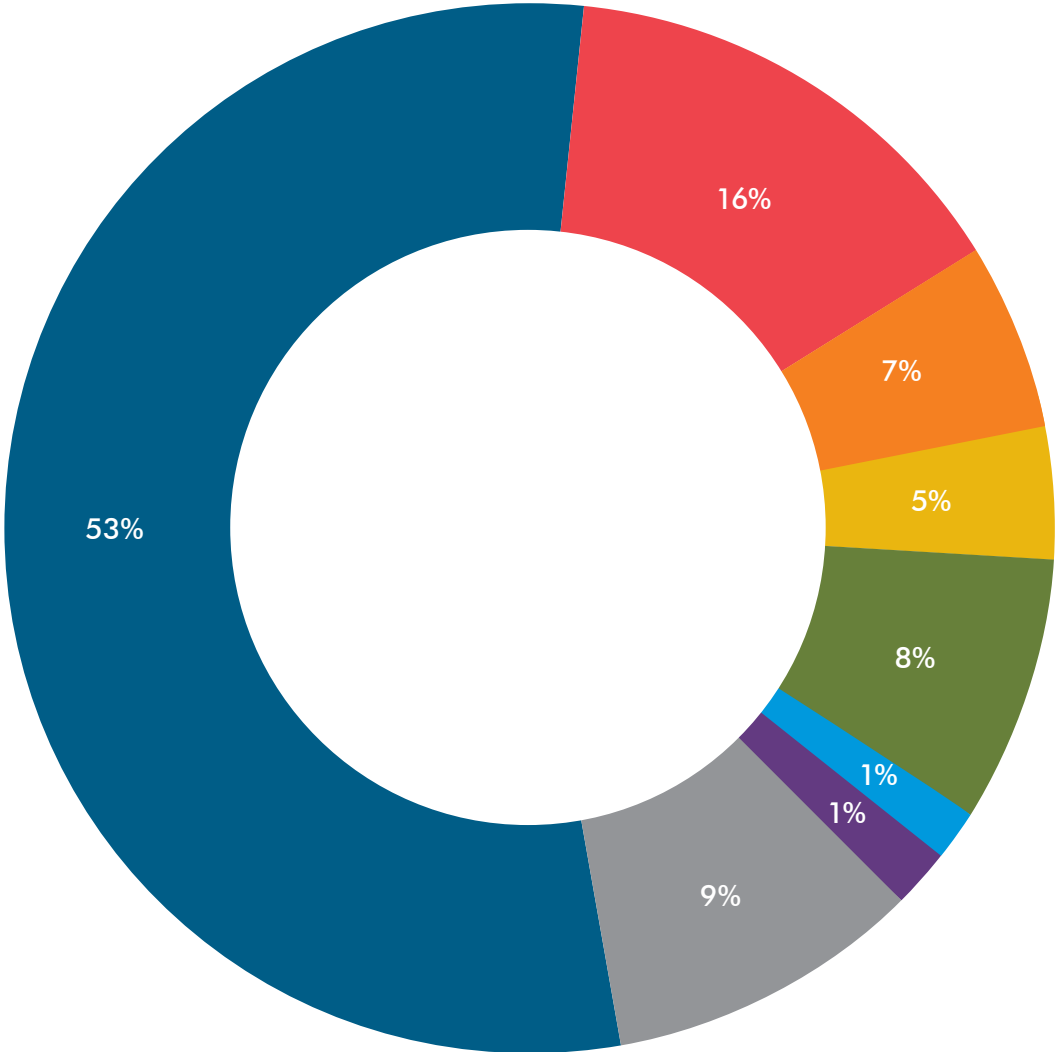
| 2020-2021 Estimated \$'000 | 2021-2022 Estimated \$'000 | 2022-2023 Estimated \$'000 | 2023-2024 Estimated \$'000 | 2024-2025 Estimated \$'000 | 2025-2026 Estimated \$'000 | 2026-2027 Estimated \$'000 |
|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 346,526 | 367,361 | 387,045 | 409,395 | 432,911 | 457,389 | 481,609 |
| (211,046) | (219,015) | (227,491) | (236,750) | (246,433) | (256,811) | (267,841) |
| 135,480 | 148,346 | 159,554 | 172,645 | 186,478 | 200,578 | 213,768 |
| 4,473 | 4,980 | 5,574 | 5,850 | 6,076 | 6,308 | 6,642 |
| (11,374) | (10,416) | (9,114) | (7,904) | (6,826) | (5,679) | (4,119) |
| 128,579 | 142,910 | 156,014 | 170,591 | 185,728 | 201,207 | 216,291 |
| (109,414) | (117,639) | (126,565) | (145,491) | (167,858) | (176,704) | (187,364) |
| (3,000) | (3,100) | (3,200) | (3,300) | (3,400) | (3,500) | (3,500) |
| (246) | (264) | (281) | (301) | (321) | (344) | (368) |
| 5,076 | 5,384 | 5,705 | 6,039 | 6,387 | 6,750 | 7,133 |
| (107,584) | (115,619) | (124,341) | (143,053) | (165,192) | (173,798) | (184,099) |
| 10,000 | 10,000 | - | 10,000 | 15,000 | 15,000 | - |
| (26,123) | (27,941) | (29,458) | (31,313) | (33,572) | (36,007) | (25,246) |
| (16,123) | (17,941) | (29,458) | (21,313) | (18,572) | (21,007) | (25,246) |
| 4,872 | 9,350 | 2,215 | 6,225 | 1,964 | 6,402 | 6,946 |
| 97,223 | 102,095 | 111,445 | 113,660 | 119,885 | 121,849 | 128,251 |
| 102,095 | 111,445 | 113,660 | 119,885 | 121,849 | 128,251 | 135,197 |

| |
|---------------------------------------|
| Statement of Changes in Equity |
|---------------------------------------|

| | 2016-2017 Estimated \$'000 | 2017-2018 Estimated \$'000 | 2018-2019 Estimated \$'000 | 2019-2020 Estimated \$'000 |
|--------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Balance at Beginning of Year | | | | |
| Accumulated surplus' | 1,868,990 | 1,946,689 | 2,042,607 | 2,145,017 |
| Asset revaluation reserve | 549,924 | 549,924 | 549,924 | 549,924 |
| Total Community Equity | 2,418,914 | 2,496,613 | 2,592,531 | 2,694,941 |
| Net Result for the Period | | | | |
| Accumulated surplus' | 77,699 | 95,918 | 102,410 | 112,309 |
| Asset revaluation reserve | | | | |
| Total Community Equity | 77,699 | 95,918 | 102,410 | 112,309 |
| Asset Revaluation Adjustments | | | | |
| Accumulated surplus' | | | | |
| Asset revaluation reserve | - | - | - | - |
| Total Community Equity | - | - | - | - |
| Balance at End of Period | | | | |
| Accumulated surplus' | 1,946,689 | 2,042,607 | 2,145,017 | 2,257,326 |
| Asset revaluation reserve | 549,924 | 549,924 | 549,924 | 549,924 |
| TOTAL COMMUNITY EQUITY | 2,496,613 | 2,592,531 | 2,694,941 | 2,807,250 |

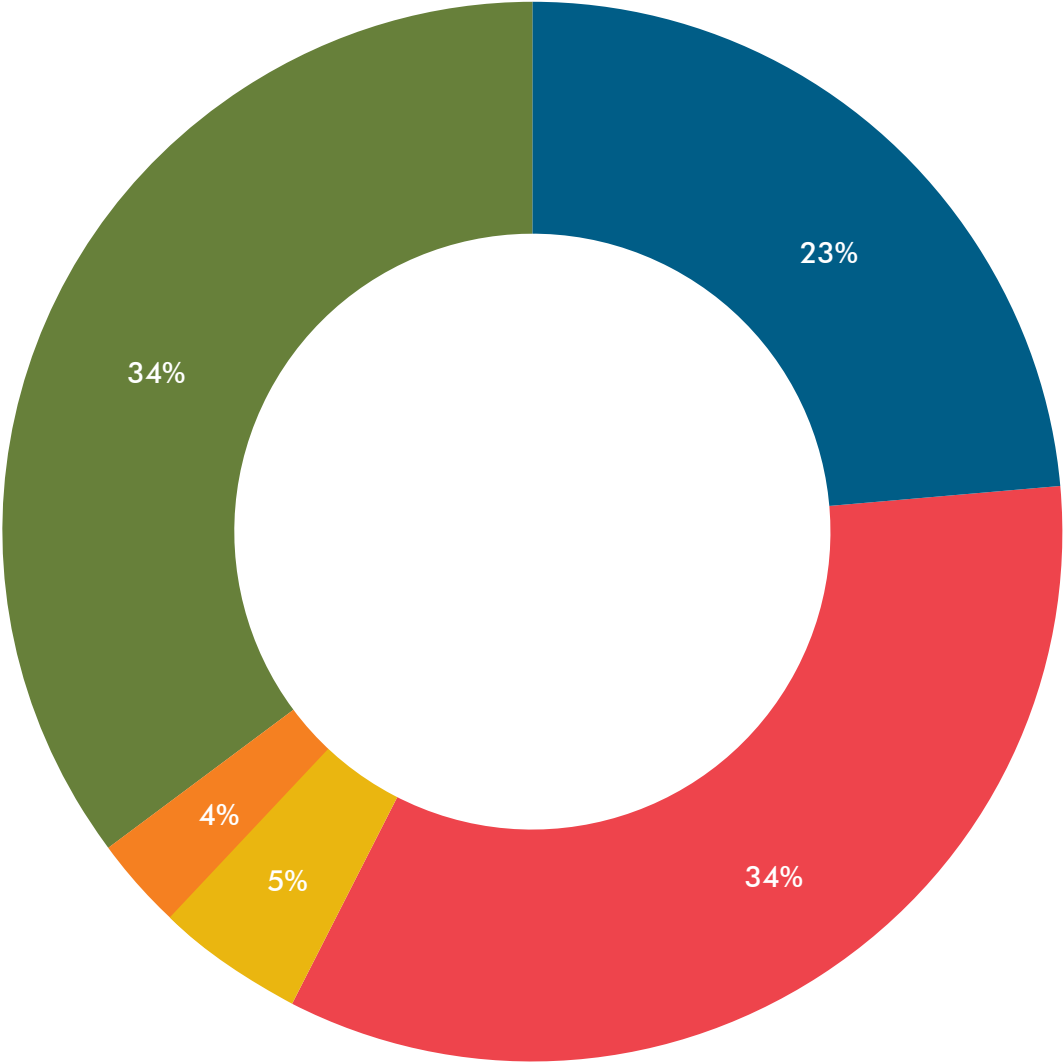
| 2020-2021 Estimated \$'000 | 2021-2022 Estimated \$'000 | 2022-2023 Estimated \$'000 | 2023-2024 Estimated \$'000 | 2024-2025 Estimated \$'000 | 2025-2026 Estimated \$'000 | 2026-2027 Estimated \$'000 |
|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 2,257,326 | 2,387,117 | 2,531,630 | 2,689,552 | 2,860,455 | 3,046,222 | 3,248,059 |
| 549,924 | 549,924 | 549,924 | 549,924 | 549,924 | 549,924 | 549,924 |
| 2,807,250 | 2,937,041 | 3,081,554 | 3,239,476 | 3,410,379 | 3,596,146 | 3,797,983 |
| 129,791 | 144,513 | 157,922 | 170,903 | 185,767 | 201,837 | 218,819 |
| 129,791 | 144,513 | 157,922 | 170,903 | 185,767 | 201,837 | 218,819 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 2,387,117 | 2,531,630 | 2,689,552 | 2,860,455 | 3,046,222 | 3,248,059 | 3,466,878 |
| 549,924 | 549,924 | 549,924 | 549,924 | 549,924 | 549,924 | 549,924 |
| 2,937,041 | 3,081,554 | 3,239,476 | 3,410,379 | 3,596,146 | 3,797,983 | 4,016,802 |

2017-2018 Income



- Net rates and utility charges - 53%
- Donated assets - 16%
- Cash contributions - 7%
- Government grants and subsidies - 5%
- Fees and charges - 8%
- Headworks credits - 1%
- Interest revenue - 1%
- Other revenue - 9%

2017-2018 Expenses



- Employee expenses - 34%
- Depreciation - 23%
- Materials and services - 34%
- Finance costs - 5%
- Other expenses - 4%

Financial Ratios (as per Local Government Regulation 2012)

| | 2016-2017 Estimated \$'000 | 2017-2018 Estimated \$'000 | 2018-2019 Estimated \$'000 | 2019-2020 Estimated \$'000 |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Operating Surplus | 1.79% | 0.62% | 2.96% | 3.30% |
| <i>(Net Result [excluding Capital items]/Total Operating Revenue)</i> | | | | |

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 | 98.11% | 111.95% | 117.83% | 136.00% |
| <i>(Total Liabilities less Current Assets/Total Operating Revenue)</i> | | | | |

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 | 76.62% | 92.37% | 92.81% | 90.81% |
| <i>(Capex on replacement of assets/Depreciation Expense)</i> | | | | |

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.

Increase in General Rates and Utility Charges Revenue

The increase in General Rates and Utility Charges Revenue from Residential Owner Occupied properties is 1.84%, from Residential Non-owner Occupied properties an increase of 2.24%, from Commercial and Industrial properties an increase of 1.56%, for Primary Producer properties it is an increase of 0.09%, from the estimated growth in new properties an increase of 1.54% with the total increase for all properties across the City being 7.27%.



| 2020-2021 Estimated \$'000 | 2021-2022 Estimated \$'000 | 2022-2023 Estimated \$'000 | 2023-2024 Estimated \$'000 | 2024-2025 Estimated \$'000 | 2025-2026 Estimated \$'000 | 2026-2027 Estimated \$'000 |
|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 5.84% | 8.94% | 11.76% | 13.68% | 15.74% | 17.86% | 19.21% |
| 119.97% | 102.21% | 85.01% | 86.09% | 66.77% | 47.24% | 36.53% |
| 96.93% | 97.73% | 102.03% | 106.91% | 108.29% | 108.13% | 103.52% |

Other Financial Ratios (as determined by Council)

| | 2016-2017 Estimated \$'000 | 2017-2018 Estimated \$'000 | 2018-2019 Estimated \$'000 | 2019-2020 Estimated \$'000 |
|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Operating Efficiency | 1.03 | 1.03 | 1.06 | 1.07 |
| <i>(Operating Revenue/Operating Expenses)</i> | | | | |
| This ratio provides an indication of Council's capacity to recover the cost of the day to day expenses of Council. This includes the consumption of Council's asset base through depreciation expense. | | | | |
| Debt Servicing | 12.48% | 24.29% | 12.89% | 12.25% |
| <i>(I & R/Total Operating Revenue)</i> | | | | |
| This ratio provides an indication of Council's capacity to service its outstanding loan borrowings. | | | | |
| Working Capital (-- : 1) | 3.04 : 1 | 2.05 : 1 | 2.03 : 1 | 2.02 : 1 |
| <i>(Current Assets/Current Liabilities)</i> | | | | |
| This ratio provides an indication of Council's ability to meet its short term obligations as they fall due. Budget estimates are within satisfactory ranges. Note: Current Liabilities are exclusive of liability for infrastructure credits. | | | | |
| Return on Assets | 0.79% | 0.75% | 0.91% | 0.93% |
| <i>(EBIT/Assets)</i> | | | | |
| This ratio provides an indication of Council's efficiency in using its assets to generate earnings. (Where EBIT = net operating result + interest expense + tax) | | | | |



| 2020-2021 Estimated \$'000 | 2021-2022 Estimated \$'000 | 2022-2023 Estimated \$'000 | 2023-2024 Estimated \$'000 | 2024-2025 Estimated \$'000 | 2025-2026 Estimated \$'000 | 2026-2027 Estimated \$'000 |
|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 1.10 | 1.13 | 1.17 | 1.19 | 1.22 | 1.25 | 1.27 |
| 11.77% | 11.32% | 10.71% | 10.26% | 9.97% | 9.71% | 6.46% |
| 1.98 : 1 | 2.04 : 1 | 1.98 : 1 | 1.45 : 1 | 1.41 : 1 | 2.23 : 1 | 2.51 : 1 |
| 1.16% | 1.42% | 1.66% | 1.80% | 1.99% | 2.18% | 2.31% |

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.

| | 2017-2018 Estimated \$'000 |
|------------------------------|----------------------------------|
| REVENUE | |
| Utilities and other charges | 27,305 |
| Fees and charges | 6,428 |
| Interest revenue | 235 |
| Other revenue | 84 |
| Internal trading revenue | 1,549 |
| Total Revenue | 35,599 |
| EXPENSES | |
| Employee expenses | 5,830 |
| Materials and services | 4,896 |
| Depreciation | 720 |
| Other expenses | 0 |
| Internal trading expense | 7,892 |
| Tax equivalents expense | 4,987 |
| Total Expenses | 24,325 |
| Net Operating Surplus | 11,274 |

Differential General Rates

2.1 Differential general rates

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

2.2 Definitions

(1) In this Part 2:

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

charitable organisation means any one or more of the following:

- (a) an organisation supplying help, aid, relief, or support to, or the education or instruction (whether spiritual, mental, physical, technical, social, or otherwise) of, or the care, housing, or assistance otherwise of, any persons in distress;
- (b) an organisation aiding in any manner howsoever, of any hospital or ambulance or nursing service in the city;
- (c) an organisation whose purpose is to promote or assist in the promotion of providing educational, training or information aimed at youth development or leisure opportunities;
- (d) an organisation which the Council determines to have 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.

Endorsed Context Plan Area means an area within the Ripley Valley Urban Development Area that is subject to a context plan endorsed by the relevant authority under the Ripley Valley UDA Development Scheme.

(refer ipswich.qld.gov.au/about_council/corporate_publications)

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

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

natural person means a human being.

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

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

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

owner occupied means land used for any of the following:

- (a) a residential purpose which is the principal place of residence of the owner of the land;
- (b) a residential purpose which is the principal place of residence of a natural person other than the owner of the land who is a life tenant under the provisions of a will;
- (c) a residential purpose which is not the principal place of residence of the owner of the land that:
 - (i) is occupied as a place of residence by a natural person other than the owner of the land; and
 - (ii) does not produce a revenue or produces a non commercial revenue; or
- (d) a farming and grazing purpose which is also used as the principal place of residence by the owner of the land.

potential owner occupied means any of the following:

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

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

- (a) Table 3A (Primary Council Land Use Code applicable to rating categories 1 to 25); and
- (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 51a to 53d).

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 2006*.

Ripley Valley UDA Development Scheme means the development scheme made under the repealed *Urban Land Development Authority Act 2007* which is taken to be a development scheme made under the *Economic Development Act 2012*, for the Ripley Valley Urban Development Area.

Ripley Valley Urban Development Area means the area within the Ipswich City Council local government area identified as an urban development area on Map No. UDA 12 - Ripley Valley Urban Development Area under the repealed *Urban Land Development Authority Act 2007* which is taken to be a priority development area under the *Economic Development Act 2012*.
(refer dilgp.qld.gov.au/local-government/planning-ilgp/ripley-valley.html)

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.

Springfield Structure Plan Area means the area within the Ipswich City Council local government area which is subject to the Springfield Structure Plan in Part 14 of the Ipswich Planning Scheme 2006.
(refer ipswich.qld.gov.au/about_council/corporate_publications)

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 water 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 55 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 Chief Financial Officer, Strategic Client Office Manager and Rates Property Specialist are each appointed as categorisation officers under section 83 of the *Local Government Regulation 2012*.
- (3) The Chief Financial Officer, Strategic Client Office Manager and Rates Property Specialist are each authorised under section 91 of the *Local Government Regulation 2012* to determine property owners' objections to the rating category for land under section 90 of the *Local Government Regulation 2012*.

2.4 Rateable value of land

- (1) In accordance with section 74 of the *Local Government Regulation 2012*, Council has decided that the rateable value of land for the financial year will be the 3-year averaged value of the land.
- (2) In accordance with section 76 of the *Local Government Regulation 2012*, the 3-year averaging number for the financial year is 0.92

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 2017 and 30 June 2018 (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 Rating category of rateable land | | Column 2 Description of rating category |
|--|--|---|
| 1 | Land not in Brookwater used for a residential purpose which is owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is owner occupied; (d) is not located in Brookwater. |
| 4 | Land not used for a residential purpose or for profit purpose. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is not used for a residential purpose or for profit purpose. |
| 8 | Land in Brookwater used for a residential purpose which is owner occupied or which is vacant land that is potential owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is either: (i) primarily residential and owner occupied; or (ii) vacant land that is potential owner occupied; (c) is located in Brookwater. |
| 9 | Land not in Brookwater used for a residential purpose which is not owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is not owner occupied; (d) is not located in Brookwater. |
| 10 | Land not in Brookwater which is vacant land less than 20,000m ² that is potential owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is less than 20,000m ² ; (d) is potential owner occupied; (e) is not located in Brookwater. |
| 11 | Land not in Brookwater used for a residential purpose which is owner occupied that is in a community titles scheme not in a high rise structure. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is owner occupied; (d) is included in a community titles scheme; (e) is not in a high rise structure; (f) is not located in Brookwater. |
| 15 | Land in Brookwater used for a residential purpose which is not owner occupied or which is vacant land that is not potential owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is either: (i) primarily residential and is not owner occupied; or (ii) vacant land that is not potential owner occupied; (c) is located in Brookwater. |
| 16 | Land not in Brookwater used for a residential purpose which is not owner occupied that is in a community titles scheme not in a high rise structure. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is not owner occupied; (d) is included in a community titles scheme; (e) is not in a high rise structure; (f) is not located in Brookwater. |

Table 1 *continued*

| Column 1 Rating category of rateable land | | Column 2 Description of rating category |
|--|--|---|
| 17 | Land not in Brookwater used for a residential purpose which is owner occupied that is in a community titles scheme in a high rise structure. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is owner occupied; (d) is included in a community titles scheme; (e) is in a high rise structure; (f) is not located in Brookwater. |
| 18 | Land not in Brookwater used for a residential purpose which is not owner occupied that is in a community titles scheme in a high rise structure. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is not owner occupied; (d) is included in a community titles scheme; (e) is in a high rise structure; (f) is not located in Brookwater. |
| 19 | Land not in Brookwater which is vacant land less than 20,000m ² that is not potential owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is less than 20,000m ² ; (d) is not potential owner occupied; (e) is not located in Brookwater. |
| 22a | Land used for multi residential with two dwellings which are not owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes two dwellings; (d) none of the dwellings are owner occupied. |
| 22b | Land used for multi residential with three to five dwellings which are not owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes three to five dwellings; (d) one or more of the dwellings is not owner occupied. |
| 22c | Land used for multi residential with six to nine dwellings which are not owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes six to nine dwellings; (d) one or more of the dwellings is not owner occupied. |
| 22d | Land used for multi residential with 10 to 14 dwellings which are not owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 10 to 14 dwellings; (d) one or more of the dwellings is not owner occupied. |
| 22e | Land used for multi residential with 15 to 19 dwellings which are not owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 15 to 19 dwellings; (d) one or more of the dwellings is not owner occupied. |
| 22f | Land used for multi residential with 20 to 29 dwellings which are not owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 20 to 29 dwellings; (d) one or more of the dwellings is not owner occupied. |

Table 1 *continued*

| Column 1 Rating category of rateable land | | Column 2 Description of rating category |
|--|--|--|
| 22g | Land used for multi residential with 30 to 39 dwellings which are not owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 30 to 39 dwellings; (d) one or more of the dwellings is not owner occupied. |
| 22h | Land used for multi residential with 40 or more dwellings which are not owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 40 or more dwellings; (d) one or more of the dwellings is not owner occupied. |
| 23 | Land not in Brookwater which is vacant land that is 20,000m ² or greater and is potential owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is 20,000m ² or greater; (d) is potential owner occupied; (e) is not located in Brookwater. |
| 24 | Land not in Brookwater which is vacant land that is 20,000m ² or greater and is not potential owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is 20,000m ² or greater; (d) is not potential owner occupied; (e) is not located in Brookwater. |
| 25 | Land which is vacant land requiring rehabilitation as the subject of a previous extractive industry involving coal mining. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) has the Secondary Land Use Code of 78 Previous extractive industries land use requiring site rehabilitation; (d) requires rehabilitation as the subject of a previous extractive industry involving coal mining. |
| 41 | Land used for a farming and grazing purpose which is owner occupied or potential owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is either: (i) owner occupied; or (ii) potential owner occupied. |
| 42 | Land not in an Endorsed Context Plan Area or the Springfield Structure Plan Area used for a farming and grazing purpose which is not owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is not owner occupied; (d) is not located in an Endorsed Context Plan Area; (e) is not located in the Springfield Structure Plan Area. |
| 42a | Land in an Endorsed Context Plan Area used for a farming and grazing purpose which is not owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is not owner occupied; (d) is located in an Endorsed Context Plan Area. |
| 42b | Land in the Springfield Structure Plan Area used for a farming and grazing purpose which is not owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is not owner occupied; (d) is located in the Springfield Structure Plan Area. |

Table 1 *continued*

| Column 1 Rating category of rateable land | | Column 2 Description of rating category |
|--|--|---|
| 43a | Land used for a commercial purpose with a rateable value of less than \$200,000. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of less than \$200,000. |
| 43b | Land used for a commercial purpose with a rateable value of \$200,000 to less than \$500,000. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$200,000 to less than \$500,000. |
| 43c | Land used for a commercial purpose with a rateable value of \$500,000 to less than \$1,000,000. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$500,000 to less than \$1,000,000. |
| 43d | Land used for a commercial purpose with a rateable value of \$1,000,000 to less than \$2,500,000. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$1,000,000 to less than \$2,500,000. |
| 44a | Land used for a commercial purpose with a rateable value of \$2,500,000 to less than \$5,000,000. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$2,500,000 to less than \$5,000,000. |
| 44b | Land used for a commercial purpose with a rateable value of \$5,000,000 or greater. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$5,000,000 or greater. |
| 45 | Land used for a noxious industry that is not in rating categories 46, 47b, 47c, 47d and 50. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a noxious industry; (c) is not in rating categories 46, 47b, 47c, 47d and 50. |
| 46 | Land used for a noxious industry involving waste recycling or waste processing. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has the Secondary Land Use Code of 37 Noxious Industry - Waste Recycling/Processing; (c) is primarily for a noxious industry involving waste recycling or waste processing. |
| 47a | Land used for an extractive industry involving coal mining or the rehabilitation of land the subject of a previous or current extractive industry involving coal mining. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has the Secondary Land Use Codes of 00 Coal mining and ancillary and/or associated activities including mine rehabilitation; (c) is primarily for an extractive industry involving coal mining or the rehabilitation of land the subject of a previous or current extractive industry involving coal mining. |
| 47b | Land used for a noxious industry involving a landfill with a rateable value of less than \$750,000. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has any of the following Secondary Land Use Codes: (i) 17 Noxious Industry Land Fill - Putrescible Material; (ii) 27 Noxious Industry Land Fill - Non Putrescible Material; (c) is primarily for a noxious industry involving a landfill; (d) has a rateable value of less than \$750,000. |

Table 1 *continued*

| Column 1 Rating category of rateable land | | Column 2 Description of rating category |
|--|--|---|
| 47c | Land used for a noxious industry involving a landfill with a rateable value of \$750,000 to less than \$1,750,000. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has any of the following Secondary Land Use Codes: (i) 17 Noxious Industry Land Fill - Putrescible Material; (ii) 27 Noxious Industry Land Fill - Non Putrescible Material; (c) is primarily for a noxious industry involving a landfill; (d) has a rateable value of \$750,000 to less than \$1,750,000. |
| 47d | Land used for a noxious industry involving a landfill with a rateable value of \$1,750,000 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) has any of the following Secondary Land Use Codes: (i) 17 Noxious Industry Land Fill - Putrescible Material; (ii) 27 Noxious Industry Land Fill - Non Putrescible Material; (c) is primarily for a noxious industry involving a landfill; (d) has a rateable value of \$1,750,000 or greater. |
| 48 | Land used for an extractive industry that is not in rating category 47a. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for an extractive industry not involving any of the following: (i) coal mining; (ii) rehabilitation of land the subject of a previous or current extractive industry involving coal mining; (c) is not in rating category 47a. |
| 49a | Land used for a light industry with a rateable value of less than \$500,000. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of less than \$500,000. |
| 49b | Land used for a light industry with a rateable value of \$500,000 to less than \$1,000,000. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$500,000 to less than \$1,000,000. |
| 49c | Land used for a light industry with a rateable value of \$1,000,000 to less than \$2,500,000. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$1,000,000 to less than \$2,500,000. |
| 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. |

Table 1 *continued*

| Column 1 Rating category of rateable land | | Column 2 Description of rating category |
|--|--|--|
| 51a | Land used for a drive-in shopping centre with a rateable value of less than \$3,000,000 and a GLA of less than 10,000m ² . | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has a rateable value of less than \$3,000,000; (c) is primarily for a drive-in shopping centre with a GLA of less than 10,000m ² . |
| 51b | Land used for a drive-in shopping centre with a rateable value of \$3,000,000 or greater and a GLA of less than 10,000m ² . | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has a rateable value of \$3,000,000 or greater; (c) is primarily for a drive-in shopping centre with a GLA of less than 10,000m ² . |
| 52a | Land used for a drive-in shopping centre with a GLA of 10,000m 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 drive-in shopping centre with a GLA of 10,000m ² to less than 20,000m ² ; (c) has a land area of less than 200,000m ² . |
| 52b | Land used for a drive-in shopping centre with a GLA of 20,000m 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 drive-in shopping centre with a GLA of 20,000m ² to less than 30,000m ² ; (c) has a land area of less than 200,000m ² . |
| 52c | Land used for a drive-in shopping centre with a 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 drive-in shopping centre with a GLA of 30,000m ² to less than 45,000m ² ; (c) has a land area of less than 200,000m ² . |
| 52d | Land used for a drive-in shopping centre with a 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 drive-in shopping centre with a GLA of 45,000m ² or greater; (c) has a land area of less than 200,000m ² . |
| 53a | Land used for a drive-in shopping centre with a 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 drive-in shopping centre with a GLA of 10,000m ² to less than 20,000m ² ; (c) has a land area of 200,000m ² or greater. |
| 53b | Land used for a drive-in shopping centre with a 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 drive-in shopping centre with a GLA of 20,000m ² to less than 30,000m ² ; (c) has a land area of 200,000m ² or greater. |
| 53c | Land used for a drive-in shopping centre with a 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 drive-in shopping centre with a GLA of 30,000m ² to less than 45,000m ² ; (c) has a land area of 200,000m ² or greater. |
| 53d | Land used for a drive-in shopping centre with a 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 drive-in shopping centre with a GLA of 45,000m ² or greater; (c) has a land area of 200,000m ² or greater. |

Table 2 - Differential general rates*(this table should be read in conjunction with the definitions in paragraph 2.2 of this Part 2)*

| Column 1 Rating category | Column 2 Differential general rates | Column 3 Minimum amount of general rates | Column 4 Limitation on increase of levied 2016-2017 differential general rates (%) |
|-----------------------------|---|---|---|
| 1 | 0.7882 cents in the dollar on the rateable value of all rateable land in this rating category. | \$924 | 15 |
| 4 | 0.7882 cents in the dollar on the rateable value of all rateable land in this rating category.. | \$564 | 20 |
| 8 | 0.7882 cents in the dollar on the rateable value of all rateable land in this rating category. | \$2,240 | 15 |
| 9 | 1.0589 cents in the dollar on the rateable value of all rateable land in this rating category. | \$1,248 | 20 |
| 10 | 0.7882 cents in the dollar on the rateable value of all rateable land in this rating category. | \$924 | 15 |
| 11 | 0.7882 cents in the dollar on the rateable value of all rateable land in this rating category. | \$924 | 15 |
| 15 | 1.0589 cents in the dollar on the rateable value of all rateable land in this rating category. | \$2,840 | 20 |
| 16 | 1.0589 cents in the dollar on the rateable value of all rateable land in this rating category. | \$1,248 | 20 |
| 17 | 0.7882 cents in the dollar on the rateable value of all rateable land in this rating category. | \$924 | 15 |
| 18 | 1.0589 cents in the dollar on the rateable value of all rateable land in this rating category. | \$1,248 | 20 |
| 19 | 1.0863 cents in the dollar on the rateable value of all rateable land in this rating category. | \$1,248 | 20 |
| 22a | 1.0589 cents in the dollar on the rateable value of all rateable land in this rating category. | \$2,496 | 20 |
| 22b | 1.0589 cents in the dollar on the rateable value of all rateable land in this rating category. | \$3,744 | 20 |
| 22c | 1.0589 cents in the dollar on the rateable value of all rateable land in this rating category. | \$7,488 | 20 |
| 22d | 1.0589 cents in the dollar on the rateable value of all rateable land in this rating category. | \$12,480 | 20 |
| 22e | 1.0589 cents in the dollar on the rateable value of all rateable land in this rating category. | \$18,720 | 20 |
| 22f | 1.0589 cents in the dollar on the rateable value of all rateable land in this rating category. | \$24,960 | 20 |
| 22g | 1.0589 cents in the dollar on the rateable value of all rateable land in this rating category. | \$37,440 | 20 |
| 22h | 1.0589 cents in the dollar on the rateable value of all rateable land in this rating category. | \$49,920 | 20 |
| 23 | 0.7882 cents in the dollar on the rateable value of all rateable land in this rating category. | \$924 | 15 |
| 24 | 1.3346 cents in the dollar on the rateable value of all rateable land in this rating category. | \$1,248 | 20 |

Table 2 *continued*

| Column 1 Rating category | Column 2 Differential general rates | Column 3 Minimum amount of general rates | Column 4 Limitation on increase of levied 2016-2017 differential general rates (%) |
|-----------------------------|---|---|---|
| 25 | 7.0539 cents in the dollar on the rateable value of all rateable land in this rating category. | \$1,248 | Not applicable |
| 41 | 0.6873 cents in the dollar on the rateable value of all rateable land in this rating category. | \$1,248 | 100 |
| 42 | 0.8746 cents in the dollar on the rateable value of all rateable land in this rating category. | \$1,248 | 100 |
| 42a | 0.8746 cents in the dollar on the rateable value of all rateable land in this rating category. | \$1,248 | Not applicable |
| 42b | 13.7552 cents in the dollar on the rateable value of all rateable land in this rating category. | \$1,248 | Not applicable |
| 43a | 1.8578 cents in the dollar on the rateable value of all rateable land in this rating category. | \$1,236 | 15 |
| 43b | 1.9507 cents in the dollar on the rateable value of all rateable land in this rating category. | Not applicable | 15 |
| 43c | 2.0436 cents in the dollar on the rateable value of all rateable land in this rating category. | Not applicable | 15 |
| 43d | 2.1365 cents in the dollar on the rateable value of all rateable land in this rating category. | Not applicable | 15 |
| 44a | 2.3223 cents in the dollar on the rateable value of all rateable land in this rating category. | Not applicable | 25 |
| 44b | 2.5080 cents in the dollar on the rateable value of all rateable land in this rating category. | Not applicable | 25 |
| 45 | 2.4152 cents in the dollar on the rateable value of all rateable land in this rating category. | \$1,632 | 15 |
| 46 | 4.8304 cents in the dollar on the rateable value of all rateable land in this rating category. | \$22,172 | Not applicable |
| 47a | 19.0474 cents in the dollar on the rateable value of all rateable land in this rating category. | \$13,088 | Not applicable |
| 47b | 42.8928 cents in the dollar on the rateable value of all rateable land in this rating category. | \$159,500 | 15 |
| 47c | 28.3510 cents in the dollar on the rateable value of all rateable land in this rating category. | \$594,500 | Not applicable |
| 47d | 28.3510 cents in the dollar on the rateable value of all rateable land in this rating category. | \$703,800 | Not applicable |
| 48 | 3.1583 cents in the dollar on the rateable value of all rateable land in this rating category. | \$2,096 | 25 |
| 49a | 2.0436 cents in the dollar on the rateable value of all rateable land in this rating category. | \$1,384 | 15 |
| 49b | 2.1365 cents in the dollar on the rateable value of all rateable land in this rating category. | Not applicable | 15 |

Table 2 *continued*

| Column 1 Rating category | Column 2 Differential general rates | Column 3 Minimum amount of general rates | Column 4 Limitation on increase of levied 2016-2017 differential general rates (%) |
|-----------------------------|--|---|---|
| 49c | 2.2294 cents in the dollar on the rateable value of all rateable land in this rating category. | Not applicable | 15 |
| 49d | 2.4151 cents in the dollar on the rateable value of all rateable land in this rating category. | Not applicable | 25 |
| 49e | 2.6009 cents in the dollar on the rateable value of all rateable land in this rating category. | Not applicable | 25 |
| 50 | 3.0654 cents in the dollar on the rateable value of all rateable land in this rating category. | Not applicable | 25 |
| 51a | 2.7538 cents in the dollar on the rateable value of all rateable land in this rating category. | Not applicable | 15 |
| 51b | 3.4882 cents in the dollar on the rateable value of all rateable land in this rating category. | Not applicable | 15 |
| 52a | 4.7715 cents in the dollar on the rateable value of all rateable land in this rating category. | \$549,400 | 15 |
| 52b | 4.7715 cents in the dollar on the rateable value of all rateable land in this rating category. | \$751,700 | 15 |
| 52c | 4.7715 cents in the dollar on the rateable value of all rateable land in this rating category. | \$895,100 | 15 |
| 52d | 4.7715 cents in the dollar on the rateable value of all rateable land in this rating category. | \$1,432,200 | 15 |
| 53a | 4.7715 cents in the dollar on the rateable value of all rateable land in this rating category. | \$911,900 | 15 |
| 53b | 4.7715 cents in the dollar on the rateable value of all rateable land in this rating category. | \$1,367,700 | 15 |
| 53c | 4.7715 cents in the dollar on the rateable value of all rateable land in this rating category. | \$2,052,800 | 15 |
| 53d | 4.7715 cents in the dollar on the rateable value of all rateable land in this rating category. | \$2,654,700 | 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 | 42a | 42b | 43a | 43b | 43c | 43d | 44a | 44b | 45 | 46 | 47a | 47b | 47c | 47d | 48 | 49a | 49b | 49c | 49d | 49e | 50 |
| 07 Guest House/ Private Hotel (Accommodation with shared facilities) | | | | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | | | | | | | | | | |
| 08 Strata Non Residential (Header) | | | | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | | | | | | | | | | |
| 11 Shop - Single | | | | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | | | | | | | | | | |
| 12 Construction Site - Commercial | | | | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | | | | | | | | | | |
| 17 Restaurant | | | | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | | | | | | | | | | |
| 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 | | | | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | | | | | | | | | | |
| 30 Service Station | | | | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | | | | | | | | | | |
| 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 | | | | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | | | | | | | | | | |

Table 3B continued

| Primary Council Land Use Code | Rating categories | | | | | | | | | | | | | | | | | | | | | | | |
|---|-------------------|----|-----|-----|-----|-----|-----|-----|-----|-----|----|----|-----|-----|-----|-----|----|-----|-----|-----|-----|-----|----|--|
| | 41 | 42 | 42a | 42b | 43a | 43b | 43c | 43d | 44a | 44b | 45 | 46 | 47a | 47b | 47c | 47d | 48 | 49a | 49b | 49c | 49d | 49e | 50 | |
| 42 Tavern/Hotel | | | | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | | | | | | | | | | | |
| 43 Motel | | | | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | | | | | | | | | | | |
| 44 Nursery | | | | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | | | | | | | | | | | |
| 45 Theatre | | | | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | | | | | | | | | | | | |
| 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) | ✓ | ✓ | ✓ | ✓ | | | | | | | | | | | | | | | | | | | | |
| 82 Farming/Grazing (Vineyards) | ✓ | ✓ | ✓ | ✓ | | | | | | | | | | | | | | | | | | | | |

Table 3B continued

| Primary Council Land Use Code | Rating categories | | | | | | | | | | | | | | | | | | | | | | | | |
|--|-------------------|----|-----|-----|-----|-----|-----|-----|-----|-----|----|----|-----|-----|-----|-----|----|-----|-----|-----|-----|-----|----|--|--|
| | 41 | 42 | 42a | 42b | 43a | 43b | 43c | 43d | 44a | 44b | 45 | 46 | 47a | 47b | 47c | 47d | 48 | 49a | 49b | 49c | 49d | 49e | 50 | | |
| 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 51a to 53D

(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 | | | | | | | | | |
|-------------------------------|-------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | 51a | 51b | 52a | 52b | 52c | 52d | 53a | 53b | 53c | 53d |
| 16 Drive-In Shopping Centre | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Table 3D - Secondary Land Use Code applicable to rating categories 25, 46, 47a, 47b, 47c, 47d 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 | 47c | 47d | 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 | | | | | | | ✓ |

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:

bulk bin service means the removal, transport and disposal of a garbage bin, with a holding capacity in excess of 360 litres, supplied by the Council.

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

waste service means the following:

- (a) the weekly removal, transport and disposal of garbage from a mobile garbage bin supplied by the Council;
- (b) the fortnightly removal, transport and disposal of recyclables from a mobile recyclable garbage bin supplied by the Council.

waste management service means any of the following:

- (a) waste service;
- (b) green waste service;
- (c) bulk bin service.

3.3 Waste Management Services

- (1) The waste management utility charges for the waste management services to all rateable land in the local government area are set out in Table 4 (Waste Management Utility Charges).
- (2) The provision of waste management services to multi residential properties is to be as follows:
 - (a) unless otherwise determined in paragraph (b)(ii), by shared 240 litre mobile garbage bins in accordance with the Ipswich Planning Scheme (refer Implementation Guideline No. 23, Refuse Arrangements and Management for Multiple Residential Development);

- (b) by one or more bulk bins approved by the Chief Operating Officer - Works, Parks and Recreation in place of separate 240 litre mobile garbage bins, if:
 - (i) the Chief Operating Officer - Works, Parks and Recreation consents to a request by an owner for a bulk bin service; or
 - (ii) the Chief Operating Officer - Works, Parks and Recreation has determined that a bulk bin service should be provided.

- (3) Where an application is made by an owner to increase or decrease the number of waste management services provided to a property, an adjustment to the waste management utility charges are to be made from the date authorised by the Council's Manager, Ipswich Waste Services or nominee.
- (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 Council's Manager, Ipswich Waste Services or nominee.
- (6) Where waste management services are supplied by agreement with the Council, the applicable waste management utility charges are those specified in the agreement.

Table 4 - Waste management utility charges

| Column 1 Type of waste management service | Column 2 Waste management utility charge per waste management service (per annum) |
|--|--|
| Waste service | \$346.00 |
| Green waste service (240 litre bin) | \$75.00 |
| Green waste service (360 litre bin) | \$75.00 |
| Bulk bin service | To be determined by Council |

Rural Fire Resources Levy Special Charge

4.1 Rural Fire Resources Levy special charge

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

4.2 Definitions

In this Part 4:

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

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

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

4.3 Rural Fire Brigades Services

- (1) In accordance with section 94 of the *Local Government Regulation 2012*, the Council adopted the Rural Fire Resources Levy overall plan at its meeting of 27 June 2017.
- (2) The Council has decided the following under the Rural Fire Resources Levy overall plan:
 - (a) the amount of special charges for the Rural Fire Brigades Services which is to be levied on the Applicable rateable land is \$42.00 per annum;
 - (b) the Applicable rateable land is the rateable land not within the boundary of the Urban Fire Boundaries of Queensland.
- (3) The special charges for the Rural Fire Brigades Services collected by the Council are to be forwarded, at quarterly intervals, to the Ipswich Group Rural Fire Brigades to fund the Rural Fire Brigades Services.

Enviroplan Separate Charge

5.1 Enviroplan separate charge

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

5.2 Ipswich Enviroplan

- (1) The amount of separate charge for the Ipswich Enviroplan which is to be levied to all rateable land in the local government area is \$44.00 per annum.
- (2) The separate charges for the Ipswich Enviroplan collected by the Council are to be used in the manner

determined by the Council to provide the greatest benefit for the enhancement of the environment of the local government area, which include the following:

- (a) for the acquisition, management and protection of bushland areas in the local government area;
- (b) for the provision of facilities for public access to bushland areas in the local government area;
- (c) minimising the impact of carbon emissions from the local government area;
- (d) promoting education in the community concerning adverse impacts on the environment;
- (e) raising community awareness of the impact of carbon emissions and how to minimise or offset their impact.

Time and Manner of Payment of Rates and Charges

6.1 Payment of rates and charges and discount

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

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

6.2 Time of payment of rates and charges and payment by instalments

The Council has decided that:

- (1) it is to levy rates or charges (including the Emergency Management Levy) for the 2017-2018 financial year by four quarterly instalments for the following periods:
 - (a) 1 July 2017 to 30 September 2017;
 - (b) 1 October 2017 to 31 December 2017;
 - (c) 1 January 2018 to 31 March 2018;
 - (d) 1 April 2018 to 30 June 2018; and

- (2) the rates or charges are to be payable:
 - (a) on the date shown on the quarterly rate notice being at least 30 days after the rate notice for the rates or charges is issued; and
 - (b) at the public office of the Council or at such other place or agency as may from time to time be appointed for that purpose by the Council.

6.3 Discount

- (1) The Council has decided to allow a discount for payment of differential general rates (excluding Emergency Management Levy) or charges 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.

Interest on Overdue Rates or Charges

7.1 Interest on overdue rates or charges

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

7.2 Calculation of interest

- (1) If overdue rates or charges are not paid within 21 days from their due date, interest is payable on the overdue amount, from the day on which the amount became overdue, at the rate of 11% per annum or such other rate as may be determined under section 133(1)(a) of the *Local Government Regulation 2012*, compounded on daily rests.
- (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.

Concession for Rates or Charges to Pensioners

8.1 Concession for rates or charges

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

8.2 Concession for rates or charges to qualifying pensioners

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

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

Revenue Statement

9.1 Purpose

- (1) In accordance with section 169 of the *Local Government Regulation 2012*, the Council has prepared this revenue statement for its budget for the 2017-2018 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 2017-2018 financial year (**2017-2018 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 2017-2018 Budget.
- (4) The Council may, by resolution, amend the revenue statement for the financial year at any time before the end of the financial year.

9.2 Rates and Charges

The Council has levied the following rates and charges in accordance with the principles stated in the revenue policy in the 2017-2018 Budget:

- (1) differential general rates (see Part 2 of the 2017-2018 Budget, Rating and Policy Resolutions);
- (2) waste management utility charges (see Part 3 of the 2017-2018 Budget, Rating and Policy Resolutions);
- (3) rural fire resources levy special charge (see Part 4 of the 2017-2018 Budget, Rating and Policy Resolutions);
- (4) envioplan separate charge (see Part 5 of the 2017-2018 Budget, Rating and Policy Resolutions).

9.3 Differential General Rates

- (1) The Council has decided to levy differential general rates for different rating categories of rateable land in the local government area on the basis set out in Part 2 of the 2017-2018 Budget.
- (2) The Council has decided that there are 55 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 2017-2018 Budget. Each of these 55 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 2017-2018 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 2017-2018 Budget.
- (5) The Council has decided that the rateable value of land for 2017-2018 shall be the 3-year average of the valuations provided by the Valuer-General in accordance with the *Land Valuation Act 2010* and that the 3-year averaged value will be used as the basis for calculating the differential general rates.

Table 5 - Differential general rating categories

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

| Column 1 Rating category of rateable land | | Column 2 Description of rating category |
|--|--|---|
| 1 | Land not in Brookwater used for a residential purpose which is owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is owner occupied; (d) is not located in Brookwater. |
| 4 | Land not used for a residential purpose or for profit purpose. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is not used for a residential purpose or for profit purpose. |
| 8 | Land in Brookwater used for a residential purpose which is owner occupied or which is vacant land that is potential owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is either: (i) primarily residential and owner occupied; or (ii) vacant land that is potential owner occupied; (c) is located in Brookwater. |
| 9 | Land not in Brookwater used for a residential purpose which is not owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is not owner occupied; (d) is not located in Brookwater. |
| 10 | Land not in Brookwater which is vacant land less than 20,000m ² that is potential owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is less than 20,000m ² ; (d) is potential owner occupied; (e) is not located in Brookwater. |
| 11 | Land not in Brookwater used for a residential purpose which is owner occupied that is in a community titles scheme not in a high rise structure. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is owner occupied; (d) is included in a community titles scheme; (e) is not in a high rise structure; (f) is not located in Brookwater. |
| 15 | Land in Brookwater used for a residential purpose which is not owner occupied or which is vacant land that is not potential owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is either: (i) primarily residential and is not owner occupied; or (ii) vacant land that is not potential owner occupied; (c) is located in Brookwater. |
| 16 | Land not in Brookwater used for a residential purpose which is not owner occupied that is in a community titles scheme not in a high rise structure. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is not owner occupied; (d) is included in a community titles scheme; (e) is not in a high rise structure; (f) is not located in Brookwater. |

Table 5 *continued*

| Column 1 Rating category of rateable land | | Column 2 Description of rating category |
|--|--|---|
| 17 | Land not in Brookwater used for a residential purpose which is owner occupied that is in a community titles scheme in a high rise structure. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is owner occupied; (d) is included in a community titles scheme; (e) is in a high rise structure; (f) is not located in Brookwater. |
| 18 | Land not in Brookwater used for a residential purpose which is not owner occupied that is in a community titles scheme in a high rise structure. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is not owner occupied; (d) is included in a community titles scheme; (e) is in a high rise structure; (f) is not located in Brookwater. |
| 19 | Land not in Brookwater which is vacant land less than 20,000m ² that is not potential owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is less than 20,000m ² ; (d) is not potential owner occupied; (e) is not located in Brookwater. |
| 22a | Land used for multi residential with two dwellings which are not owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes two dwellings; (d) none of the dwellings are owner occupied. |
| 22b | Land used for multi residential with three to five dwellings which are not owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes three to five dwellings; (d) one or more of the dwellings is not owner occupied. |
| 22c | Land used for multi residential with six to nine dwellings which are not owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes six to nine dwellings; (d) one or more of the dwellings is not owner occupied. |
| 22d | Land used for multi residential with 10 to 14 dwellings which are not owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 10 to 14 dwellings; (d) one or more of the dwellings is not owner occupied. |
| 22e | Land used for multi residential with 15 to 19 dwellings which are not owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 15 to 19 dwellings; (d) one or more of the dwellings is not owner occupied. |
| 22f | Land used for multi residential with 20 to 29 dwellings which are not owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 20 to 29 dwellings; (d) one or more of the dwellings is not owner occupied. |

Table 5 *continued*

| Column 1 Rating category of rateable land | | Column 2 Description of rating category |
|--|--|--|
| 22g | Land used for multi residential with 30 to 39 dwellings which are not owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 30 to 39 dwellings; (d) one or more of the dwellings is not owner occupied. |
| 22h | Land used for multi residential with 40 or more dwellings which are not owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 40 or more dwellings; (d) one or more of the dwellings is not owner occupied. |
| 23 | Land not in Brookwater which is vacant land that is 20,000m ² or greater and is potential owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is 20,000m ² or greater; (d) is potential owner occupied; (e) is not located in Brookwater. |
| 24 | Land not in Brookwater which is vacant land that is 20,000m ² or greater and is not potential owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is 20,000m ² or greater; (d) is not potential owner occupied; (e) is not located in Brookwater. |
| 25 | Land which is vacant land requiring rehabilitation as the subject of a previous extractive industry involving coal mining. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) has the Secondary Land Use Code of 78 Previous extractive industries land use requiring site rehabilitation; (d) requires rehabilitation as the subject of a previous extractive industry involving coal mining. |
| 41 | Land used for a farming and grazing purpose which is owner occupied or potential owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is either: (i) owner occupied; or (ii) potential owner occupied. |
| 42 | Land not in an Endorsed Context Plan Area or the Springfield Structure Plan Area used for a farming and grazing purpose which is not owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is not owner occupied; (d) is not located in an Endorsed Context Plan Area; (e) is not located in the Springfield Structure Plan Area. |
| 42a | Land in an Endorsed Context Plan Area used for a farming and grazing purpose which is not owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is not owner occupied; (d) is located in an Endorsed Context Plan Area. |
| 42b | Land in the Springfield Structure Plan Area used for a farming and grazing purpose which is not owner occupied. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is not owner occupied; (d) is located in the Springfield Structure Plan Area. |

Table 5 *continued*

| Column 1 Rating category of rateable land | | Column 2 Description of rating category |
|--|--|---|
| 43a | Land used for a commercial purpose with a rateable value of less than \$200,000. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of less than \$200,000. |
| 43b | Land used for a commercial purpose with a rateable value of \$200,000 to less than \$500,000. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$200,000 to less than \$500,000. |
| 43c | Land used for a commercial purpose with a rateable value of \$500,000 to less than \$1,000,000. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$500,000 to less than \$1,000,000. |
| 43d | Land used for a commercial purpose with a rateable value of \$1,000,000 to less than \$2,500,000. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$1,000,000 to less than \$2,500,000. |
| 44a | Land used for a commercial purpose with a rateable value of \$2,500,000 to less than \$5,000,000. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$2,500,000 to less than \$5,000,000. |
| 44b | Land used for a commercial purpose with a rateable value of \$5,000,000 or greater. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$5,000,000 or greater. |
| 45 | Land used for a noxious industry that is not in rating categories 46, 47b, 47c, 47d and 50. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a noxious industry; (c) is not in rating categories 46, 47b, 47c, 47d and 50. |
| 46 | Land used for a noxious industry involving waste recycling or waste processing. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has the Secondary Land Use Code of 37 Noxious Industry - Waste Recycling/Processing; (c) is primarily for a noxious industry involving waste recycling or waste processing. |
| 47a | Land used for an extractive industry involving coal mining or the rehabilitation of land the subject of a previous or current extractive industry involving coal mining. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has the Secondary Land Use Codes of 00 Coal mining and ancillary and/or associated activities including mine rehabilitation; (c) is primarily for an extractive industry involving coal mining or the rehabilitation of land the subject of a previous or current extractive industry involving coal mining. |
| 47b | Land used for a noxious industry involving a landfill with a rateable value of less than \$750,000. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has any of the following Secondary Land Use Codes: (i) 17 Noxious Industry Land Fill - Putrescible Material; (ii) 27 Noxious Industry Land Fill - Non Putrescible Material; (c) is primarily for a noxious industry involving a landfill; (d) has a rateable value of less than \$750,000. |

Table 5 *continued*

| Column 1 Rating category of rateable land | | Column 2 Description of rating category |
|--|--|---|
| 47c | Land used for a noxious industry involving a landfill with a rateable value of \$750,000 to less than \$1,750,000. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has any of the following Secondary Land Use Codes: (i) 17 Noxious Industry Land Fill - Putrescible Material; (ii) 27 Noxious Industry Land Fill - Non Putrescible Material; (c) is primarily for a noxious industry involving a landfill; (d) has a rateable value of \$750,000 to less than \$1,750,000. |
| 47d | Land used for a noxious industry involving a landfill with a rateable value of \$1,750,000 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) has any of the following Secondary Land Use Codes: (i) 17 Noxious Industry Land Fill - Putrescible Material; (ii) 27 Noxious Industry Land Fill - Non Putrescible Material; (c) is primarily for a noxious industry involving a landfill; (d) has a rateable value of \$1,750,000 or greater. |
| 48 | Land used for an extractive industry that is not in rating category 47a. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for an extractive industry not involving any of the following: (i) coal mining; (ii) rehabilitation of land the subject of a previous or current extractive industry involving coal mining; (c) is not in rating category 47a. |
| 49a | Land used for a light industry with a rateable value of less than \$500,000. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of less than \$500,000. |
| 49b | Land used for a light industry with a rateable value of \$500,000 to less than \$1,000,000. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$500,000 to less than \$1,000,000. |
| 49c | Land used for a light industry with a rateable value of \$1,000,000 to less than \$2,500,000. | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$1,000,000 to less than \$2,500,000. |
| 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. |

Table 5 *continued*

| Column 1 Rating category of rateable land | | Column 2 Description of rating category |
|--|--|--|
| 51a | Land used for a drive-in shopping centre with a rateable value of less than \$3,000,000 and a GLA of less than 10,000m ² . | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has a rateable value of less than \$3,000,000; (c) is primarily for a drive-in shopping centre with a GLA of less than 10,000m ² . |
| 51b | Land used for a drive-in shopping centre with a rateable value of \$3,000,000 or greater and a GLA of less than 10,000m ² . | Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has a rateable value of \$3,000,000 or greater; (c) is primarily for a drive-in shopping centre with a GLA of less than 10,000m ² . |
| 52a | Land used for a drive-in shopping centre with a GLA of 10,000m 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 drive-in shopping centre with a GLA of 10,000m ² to less than 20,000m ² ; (c) has a land area of less than 200,000m ² . |
| 52b | Land used for a drive-in shopping centre with a GLA of 20,000m 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 drive-in shopping centre with a GLA of 20,000m ² to less than 30,000m ² ; (c) has a land area of less than 200,000m ² . |
| 52c | Land used for a drive-in shopping centre with a 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 drive-in shopping centre with a GLA of 30,000m ² to less than 45,000m ² ; (c) has a land area of less than 200,000m ² . |
| 52d | Land used for a drive-in shopping centre with a 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 drive-in shopping centre with a GLA of 45,000m ² or greater; (c) has a land area of less than 200,000m ² . |
| 53a | Land used for a drive-in shopping centre with a 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 drive-in shopping centre with a GLA of 10,000m ² to less than 20,000m ² ; (c) has a land area of 200,000m ² or greater. |
| 53b | Land used for a drive-in shopping centre with a 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 drive-in shopping centre with a GLA of 20,000m ² to less than 30,000m ² ; (c) has a land area of 200,000m ² or greater. |
| 53c | Land used for a drive-in shopping centre with a 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 drive-in shopping centre with a GLA of 30,000m ² to less than 45,000m ² ; (c) has a land area of 200,000m ² or greater. |
| 53d | Land used for a drive-in shopping centre with a 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 drive-in shopping centre with a GLA of 45,000m ² or greater; (c) has a land area of 200,000m ² or greater. |

9.4 Waste Management Utility Charges

- (1) The Council has decided to levy utility charges for waste management services (Waste Management Utility Charges) in respect of the following waste management services to rateable land in the local government area on the basis set out in Part 3 of the 2017-2018 Budget:
 - (a) waste service;
 - (b) green waste service;
 - (c) bulk bin service.
- (2) The waste management utility charges are applied on a per service basis and are set at a level to raise revenue as specified in the Ipswich Waste Services budget.
- (3) The waste management utility charges are levied on all rateable land in the local government area provided with the waste management service and are levied on a pro rata basis where a waste management service is provided for only part of the year.
- (4) Waste management utility charges are determined on a full-cost pricing basis in accordance with the National Competition Policy to recover sufficient income to meet the full cost outlays of the functional programs, including administrative costs and overheads not funded from general revenue, having regard to the following:
 - (a) performance targets in the Ipswich Waste Services Annual Performance Plan;
 - (b) the cost of capital provision and an appropriate return on assets;
 - (c) pricing oversight requirements of the Queensland Competition Authority;
 - (d) operating and capital grants, subsidies or contributions received from others.

9.5 Rural Fire Resources Levy Special Charge

- (1) The Council has decided to levy a special charge on rateable land within that part of the local government area that specially benefits from the purchase, maintenance of equipment and training by the Ipswich Group Rural Fire Brigades operating within the local government area on the basis set out in Part 4 of the 2017-2018 Budget.
- (2) The Council's policy is to levy special charges, on a year by year basis, for rural fire brigades and other associated facilities to particular areas of the local government area which specially benefits from the rural fire brigades and associated facilities.
- (3) The special charges collected by the Council are used to meet the costs of the relevant initiative or facility.

9.6 Enviroplan Separate Charge

The Council has decided to levy a separate charge for the Ipswich Enviroplan on all rateable land in the local government area on the basis set out in Part 5 of the 2017-2018 Budget.

9.7 Discount for Rates and Charges

- (1) The Council has decided to allow a discount for payment of rates and charges on the basis set out in Part 6 of the 2017-2018 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, separate charges, Emergency Management Levy, rural fire resources levy and arrears of any rate and charge).

9.8 Concessions

- (1) The Council has decided to grant a concession for rates and charges for land to an eligible pensioner who owns and occupies rateable land on the basis set out in Part 8 of the 2017-2018 Budget.
- (2) The Council has also decided that the following concessions for rates and charges are to be granted in the financial year:
 - (a) concession to an eligible entity whose objects do not include making a profit which owns rateable land;
 - (b) concession to an eligible entity that provides assistance or encouragement for arts or cultural development which owns rateable land;
 - (c) concession to an eligible landowner who is an individual and who is subject to financial hardship from the payment of rates and charges;
 - (d) concession to an eligible landowner whose land is subject to a mining lease requiring the carrying out of improvement restoration for the mining lease.

9.9 Interest

The Council has decided that interest is payable on overdue rates or charges on the basis set out in Part 7 of the 2017-2018 Budget.

9.10 Cost-recovery fees

- (1) Under section 97(2) 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 2002*.
- (2) The Council has decided the amount of cost-recovery fees having regard to the following:
 - (a) the estimated cost, including overheads, of operating each of the Council's regulatory regimes, such as:
 - (i) animal control;
 - (ii) environmental protection;
 - (iii) development approval;
 - (iv) community health and safety;
 - (v) entertainment venues;
 - (b) amounts prescribed by State legislation;
 - (c) the need to recover the cost of operating the regulatory regimes;
 - (d) the need to encourage compliance with relevant laws.
- (3) The Council's cost-recovery fees are included in the Register of Cost Recovery Fees which is open for inspection at the Council's public office.
- (4) The Council applies a common set of criteria to ensure cost-recovery fee concessions are granted equitably across each area of Council's operations.

9.11 Commercial Fees

- (1) Commercial fees are for services which relate to the provision of services or access to Council's facilities which are not regulated by a local law or other legislative schemes.
- (2) The Council has decided the amount of commercial fees having regard to the following:
 - (a) the estimated cost of provision of services or access to the Council's facilities;
 - (b) fees charged by any alternative providers;

- (c) a fair return for the use of the Council's infrastructure;
- (d) performance targets set for the Council's business activities;
- (e) the need to encourage or discourage particular behaviours.

9.12 Developer Financial Contributions for Development Infrastructure

- (1) The Council's intention is to ensure that development infrastructure costs and other physical and social infrastructure costs caused by the incremental development of premises in the local government area is funded or provided for by that development, to the extent authorised by law or negotiated by agreement.
- (2) The Council is to require financial contributions for providing local government trunk infrastructure networks in relation to the development of premises in accordance with the *Sustainable Planning Act 2009*.
- (3) Financial contributions for trunk infrastructure for the distributor-retailer's (Queensland Urban Utilities) water service and wastewater service may be collected by the Council under an agreement with Queensland Urban Utilities or to the extent required by law and remitted to Queensland Urban Utilities.
- (4) The developer is also required to provide the non trunk infrastructure considered by the Council to be appropriate for the development as a condition of a development approval.

9.13 Other Revenue

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

9.14 Maintenance of the Council's Operating Capability

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

Debt Policy

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

Borrowings for the organisation are required by Business Units and Council Departments. These aspects of the organisation have different roles within the organisation and therefore different borrowing requirements.

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

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

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

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

The overall position of debt for the Council for 2017-2018 is a decrease of \$1.6 million to \$251 million from the previous level of \$252.6 million. Table 6 reflects the anticipated loan balances and movements for 2017-2018 and the next nine financial years.

Table 6

| Loan Liabilities | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 |
|---------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Estimated | Estimated | Estimated | Estimated | Estimated | Estimated | Estimated | Estimated | Estimated | Estimated |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Opening Balance | 252,590 | 250,966 | 277,337 | 252,829 | 236,706 | 218,765 | 189,307 | 167,994 | 149,422 | 128,415 |
| add New Borrowings | 50,000 | 49,600 | - | 10,000 | 10,000 | - | 10,000 | 15,000 | 15,000 | - |
| less Principal Repayments | 51,624 | 23,229 | 24,508 | 26,123 | 27,941 | 29,458 | 31,313 | 33,572 | 36,007 | 25,246 |
| Closing Balance | 250,966 | 277,337 | 252,829 | 236,706 | 218,765 | 189,307 | 167,994 | 149,422 | 128,415 | 103,169 |
| Borrowing Costs | 14,037 | 13,078 | 12,319 | 11,374 | 10,416 | 9,114 | 7,904 | 6,826 | 5,679 | 4,119 |

Investment Policy

Objectives

The objectives of this policy are:

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

Terms and Type of Investments

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

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

Diversification/Credit Risk

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

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

Organisational Diversification

To further diversify risk, no more than 25% of Council's investments will be held with any one financial institution (QTC excepted).

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 Chief Financial Officer 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.

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:

| | 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 |
| Finance and 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 Finance and 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.

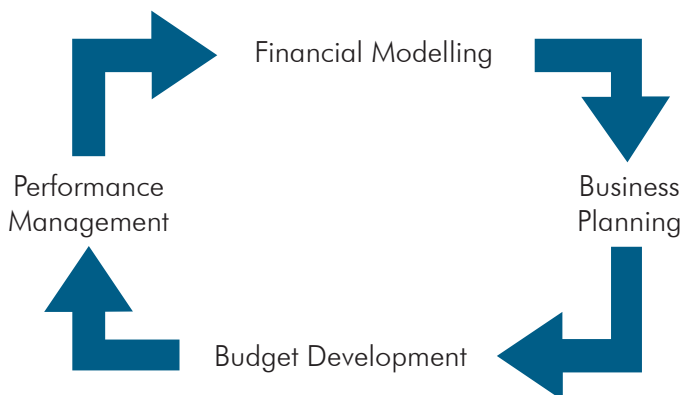
Budgeting: Financial plan of what is intended to be achieved over a set period of time.

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

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

Relationships

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



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

Policies

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

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

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

Financial Sustainability

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

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

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

Inter-generational Equity Policy

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

Preparation and Revision of Forward Planning/Modelling

- The Finance and 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 Forward Financial Model 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 Forward Financial Model are to be independently verified annually, and the overall model verified bi-annually.

Preparation of Budget

- The Budget will be adopted for the Whole of Council at Statement of Income and Expenditure line item and total capital expense level.
- The budget will be prepared in accordance with section 104(2) of the *Local Government Act 2009*, and section 169 of the *Local Government Regulation 2012*.
- The budget should be designed to enable Council to achieve the objectives as outlined within the strategic and operational plans and within the “financial sustainability” limits defined in the forward financial modelling.
- 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 Chief Financial Officer 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 the Revenue Policy.
- All revenue modelling will be conducted by the Finance and Corporate Services Department in consultation with 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, and budgeted for a five year period to take advantage of all possible strategic procurement opportunities.

- 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 Chief Financial Officer.

- The capital budget is adopted as a five year capital program.

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.

Procurement Policy

1. Introduction

- (a) The Procurement Policy and procedures are designed to ensure that expenditure of public funds results in the best price/value ratio. To ensure this goal is attained, the Policy outlines approved parameters within which all goods and services must be obtained.
- (b) All purchases of goods and services must be carried out in compliance with the *Local Government Act 2009*, and the *Local Government Regulations 2012* and amendments thereto. In particular, Chapter 6, Part 3 – *Default Contracting Procedures of the Local Government Regulations 2012*.
- (c) The policy recognises the need to support local industry. Techniques designed to obtain the best prices/value available will be applied. Potential suppliers will be given fair and equitable consideration of each tender or quotation submitted.
- (d) Accordingly the policy is designed to ensure compliance with the five principles as laid down in Section 104(3) - *Sound Contracting Principles*, of the *Local Government Act 2009*, namely:
- (i) value for money
 - (ii) open and effective competition
 - (iii) the development of competitive local business and industry
 - (iv) environmental protection, and
 - (v) ethical behaviour and fair dealing

2. Policy Objectives

- (a) **Value for Money**
Council will use public funds in such a manner that the best return and performance for the money spent is obtained.

(b) **Open and Effective Competition**

The methods, practices and procedures for obtaining all goods and services will be prudent and beyond reproach. Council will use public funds in such a manner that the best price/value ratio per dollar spent, is obtained.

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.

(c) **Enhancement of the capabilities of Local Business and Industry**

Council recognises the need to support local industry. Techniques designed to obtain the best prices/value available will be applied. Potential suppliers will be given fair and equitable consideration of each tender or quotation submitted.

To encourage local industry to tender/quote for the provision of Council's requirements, Council will advertise tenders in local newspapers and actively seek quotations from local suppliers.

(d) **Environmental Protection**

The Council is sensitive to environment protection issues. The purchase of goods and services will give support to the environment policies of the Council.

Council, when evaluating quotations or tenders may give preference to environmentally sensitive goods, including those made from or containing recycled materials, where price, performance, quality, suitability and other evaluation criteria are comparable.

Where appropriate, evaluation criteria for quotations/tenders will include efficient energy consumption.

(e) **Ethical Behaviour and Fair Dealing**

The methods, practices and procedures for obtaining goods, and services will be prudent and beyond reproach.

All Council officers, when purchasing goods and services will advance the interests of the Council, attain a high level of professionalism and credibility with suppliers, and act with integrity and fairness.

3. Scope of Policy

The Purchasing Policy encompasses all facets of Council operations. The policy and attendant methods, procedures and practices apply to all Departments of Council, Business Units and their officers.

4. Procuring Goods and Services

- (a) All purchase of goods and services must be carried out in strict compliance with the -
- *Local Government Act 2009* and amendments
 - *Local Government Regulations 2012*
- (b) Procurement Procedures set out the procedures for the procurement of goods and services to be followed by all officers of Council.
- (c) **Tenders**
- Tenders will be invited for the supply of all goods and services involving a cost of more than \$200,000 or for a lower cost where it is deemed appropriate.
 - Tenders will be invited in accordance with the provisions of the *Local Government Act 2009*.
 - Council will evaluate tenders in accordance with the principles governing the making of contracts as listed in the *Local Government Act 2009*.
 - Request for Quote and/or Tender in accordance with section 228 of the *Local Government Regulations 2012* for the supply of goods and services to Council will be evaluated in accordance with the individual Tender Evaluation and Probity Plans.
 - Elements including (but not restricted to) price, capacity, capability and experience, workplace

health and safety, etc. may be weighted using a points system in determining the final sourcing decision.

Invitations to Quote and/or Tender in accordance with section 224-228 of the *Local Government Regulations 2012*, for the supply of goods and services to Council will be evaluated by means of a Sourcing Evaluation Matrix.

Elements including (but not restricted to) price, delivery, stock holdings, special services, quality accreditation, etc. may be weighted using a points system in determining the final sourcing decision.

5. Australian Made Goods

Council is committed to the principle of buying "Australian Made", while still complying with the principles governing the making of contracts in the *Local Government Act 2009*.

6. Foreign or Other Made Goods

Council may, by resolution from time to time, restrict the buying of goods and services of foreign or other origin.

7. Review

Corporate Procurement, as the unit responsible for procurement governance for Council will:

- Monitor the adequacy of the Procurement Policy and recommend appropriate changes.
- Work closely with local business and industry to ensure suppliers have an understanding of the Council's needs for goods and services and to provide them with a point of reference when encountering difficulties.
- Advise Council on how to apply section 229 – Exceptions to medium sized and large sized contractual arrangements of the *Local Government Regulations 2012*.
- Review methodologies employed in the evaluation of quotations and tenders.

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 2017-2018 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 specifically intends to levy differential general rates on all rateable land in the local government area. It is recognised that a single rate applied to all rateable land in the local government area would result in a substantial disparity in the general rates contributed by each rating category of rateable land.

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

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

Differential general rates will be set at levels:

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

3.2.3 Rateable value of land

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

3.2.4 Minimum amount of general rates and special rates and charges

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

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

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

3.2.5 Limitation of increase in rates or charges levied

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

3.2.6 Special rates and charges

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

3.2.7 Separate rates and charges

A separate charge for the Enviroplan will be levied equally on all rateable land within the local government area, to provide for the acquisition and protection of bushland areas and for the provision of facilities for public access to those areas, on the basis that the benefit is shared equally by all parcels of rateable land, regardless of their value. The revenue raised is used to contribute to the costs of acquiring bushland and for providing and managing public access.

3.2.8 Utility charges

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

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

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

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

3.2.9 Discount

It is the Council's policy to encourage the prompt payment of rates and charges by allowing a discount for the payment of certain rates or charges where payment is made in full on or before the end of the discount period stated in the rate notice being 30 days from the issue of the rate notice. A discount is not to apply to the payment of utility charges, separate charges, Emergency Management Levy, rural fire resources levy and arrears of any rate and charges.

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

3.4 Recovering overdue rates and charges

3.4.1 Principles

In accordance with section 193(1)(a)(iii) of the *Local Government Regulation 2012*, 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 *Sustainable Planning Act 2009*.

The infrastructure charges for providing local government trunk infrastructure networks are detailed in resolutions made by the Council under the *Sustainable Planning Act 2009* having regard to the Council's planning scheme including its priority infrastructure plan.

The Council also intends 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 Chief Operating Officers in each department, together with the Finance Branch of the Finance and Corporate Services Department, are responsible for ensuring compliance with this policy.



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