IPSWICH CITY COUNCIL

ANNUAL PLAN 2026-2027



City of Ipswich

ACKNOWLEDGEMENT OF COUNTRY

Ipswich City Council respectfully acknowledges the Traditional Owners, the Jagera, Yuggera and Ugarapul People of the Yugara/Yagara Language Group, as custodians of the land and waters we share. We pay our respects to their Elders past and present, as the keepers of the traditions, customs, cultures and stories of proud peoples.

Councils in Queensland are required to prepare an annual operational plan which is consistent with its annual budget in accordance with Section 104 of the *Local Government Act 2009* and Sections 174 and 175 of the *Local Government Regulation 2012*. This plan should state how council will progress the implementation of the 5-year corporate plan during the period of the annual operational plan, and manage operational risks.

The Annual Plan 2026–2027 includes Ipswich City Council's (council) Operational Plan and Budget papers to present an overview of the key deliverables, core services and financial management for the financial year and shows how council will progress towards achieving the city's vision and citywide outcomes for the community

An electronic version of this report is available to view or download on the City of Ipswich website: **Ipswich.qld.gov.au**

You can request a printed copy or provide feedback by contacting us on **(07) 3810 6666** or **council@ipswich.qld.gov.au**

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MAYOR'S MESSAGE



It comes as no surprise to Ipswich residents that our city is being tasked with taking on an extraordinary rate of population growth. We are currently the fastest growing city in Queensland, and forecast to grow faster than any other council in the state in the next 20 years.

This population growth generates incredible economic opportunities, with Ipswich's economy now valued at $16.8 billion and outstripping state and national averages, yet it also brings the enormous challenge of supporting our city to grow sustainably.

The Ipswich City Council 2026–2027 Annual Plan and Budget charts how our city will manage the rapid growth shaping our city. It's a future-focused approach aimed at enabling our city to grow and prosper, while maintaining some of the lowest rates and charges in South East Queensland.

Ninety per cent of council's 2026–2027 Capital Works Program is set to be spent in our suburbs and outside the Ipswich CBD while, at the same time, reducing council's overall debt position by $23.3 million.

This Budget delivers more cost-of-living relief for residents with one of the most significant service improvements for our community in recent years, with the introduction of a waste voucher for use at our Resource Recovery Centres.

For the first time, residents will be able to choose the option that best suits their household: a large item kerbside collection flexi-skip or a free waste voucher trip to a resource recovery centre with up to 500kg of waste. This added flexibility reflects our commitment to practical, value for money services that support households while reinforcing our commitment to improving waste management in Ipswich.

Over the next three years, we will deliver an additional $100 million in infrastructure investment to keep pace with demand and support the thousands of families choosing to call Ipswich home. This year's capital program provides for $210 million investment on roads, facilities and open spaces our growing city relies on.

Major city shaping projects continue to progress across Ipswich, beginning with the significant upgrade of School Road in Redbank Plains. This $60 million, three stage project will transform one of our busiest corridors into a safer, four lane sub arterial road.

Construction on the Springfield Parkway Upgrade Stage 2 is advancing well, and planning and delivery for the Ripley Road Upgrade Stages 1 and 2 remain on track. The Fischer Road Upgrade will unlock new housing and improve access for surrounding communities. We're investing money where it matters most to keep our city moving.

Like households across Ipswich, council continues to face rising costs. The price of key infrastructure materials such as asphalt and bitumen has increased by 30 to 50 per cent in recent years. At the same time, local government receives just three cents in every dollar of national tax revenue despite managing 77 per cent of Queensland's road network and delivering a third of all community services.

Despite these cost pressures, we are committed to supporting residents through free and low cost programs. Our welcoming libraries, vibrant art gallery and civic centre, and the Active and Healthy Ipswich program continue to offer opportunities for learning, connection and wellbeing. Ipswich Festivals will again bring our city to life with events such as SPARK Ipswich and Christmas in Ipswich showcasing the best of our region.

Council is also strengthening its investment in our natural environment. Significant rehabilitation works along the Bremer River and Woogaroo Creek will support flood recovery and improve river health. Upgrades to the Paperbark Flats day use area and the Ipswich Nature Centre will enhance the places where families gather, learn and explore.

At the heart of this Annual Plan and Budget is a simple commitment: every decision we make is grounded in the needs of our community and the future we are building together. As our city continues to grow, council will remain dedicated to delivering the services, infrastructure and community outcomes that matter most.

Mayor Teresa Harding
City of Ipswich

OUR ELECTED REPRESENTATIVES

Council's strategic leadership is provided by an elected Mayor and eight Councillors who serve to deliver transparent, accountable and effective local governance to the city. For further information on the city's Mayor and Councillors go to Ipswich.qld.gov.au

Mayor Teresa Harding

Mayor Teresa Harding was officially sworn in as the 51st Mayor of Ipswich in April 2020 and is the first female Mayor in the city's 166-year history.

Mayor Harding brings to council more than 35 years of business, government and not-for-profit leadership, and more than 25 years' experience in leading large teams and managing complex projects within the public sector.

Leading the city through a period of unprecedented growth, Mayor Harding has secured more funding from the Australian and Queensland Governments for the benefit of the Ipswich community than any other mayor in recent history.

Under Mayor Harding's leadership, Ipswich's economy is booming and has reached a new milestone, breaking through the $15 billion barrier for the first time in the city's history.

A career highlight for Mayor Harding was working in the Department of Defence where she spent seven years working on the F111 fighter jets at RAAF Base Amberley. She was promoted to Director Strike Reconnaissance Systems Program Office and led the maintenance, and later decommissioning, of the fleet of F111 fighter jets. Mayor Harding was privileged enough to have had a flight in the F111 in 2010.

She holds a Master in Management, Post Graduate Diploma in Management, Post Graduate Certificate in Information Technology, Diploma in Small Business Enterprises, has completed the Australian Institute of Company Directors Course and is a graduate of the Australian Command and Staff course at the Australian War College.

Mayor Harding was named 2021 McKinnon Emerging Political Leader of the Year for her work in introducing transformational transparency reforms to improve the accountability of officials elected to local government.

Mayor Harding chairs the Council Ordinary Meetings and is on the Infrastructure, Planning and Assets Committee, Finance and Governance Committee, Community and Sport Committee, Economic and Cultural Development Committee, and Environment and Sustainability Committee.

Mayor Harding is the Ipswich Local Disaster Management Group Chair, Advocacy Advisory Committee Chair and Ipswich Defence Group Chair and is an Ipswich District Disaster Management Group member.

Mayor Harding chairs the Queensland Government Public Records Review Committee and is a member on the Host Mayors Advisory Group for the Brisbane 2032 Olympic and Paralympic Games and the Council of Mayors South East Queensland.

A passionate lifelong volunteer, Mayor Harding is an active Rotarian with the Ipswich City Club, was the president of the Co-ordinating Organisation for the Disabled in Ipswich, has been on the P&C committee for her children's schools and was the secretary and treasurer of a multicultural football club.

Mayor Harding is proudly the patron of the mighty Ipswich Jets, RSL Goodna Sub Branch Women's Auxiliary, Ipswich Genealogical Society, Ipswich and District Rifle Club, Ipswich Pigeon Specialist Club, The Modern Game Club of Qld, Ipswich Legacy, Ipswich TPI Social Centre and Papua New Guinea Melpa Women's Association of South East Queensland.

Mayor Harding and her husband Steven live in Raceview and have three adult children. Steven was born and raised in Ipswich and retired as a Warrant Officer after 34 years of service in the Royal Australian Air Force.

DIVISION 1 COUNCILLORS

Councillor Pye Augustine

Councillor Pye Augustine has been a proud Ipswich resident for nearly two decades, living in the eastern suburbs. Workplace inclusivity and diversity are central to Cr Augustine's values. As the first Ipswich Councillor of African heritage, immigrating to Australia from South Africa in 1980, she is honoured to represent a city that embraces multiculturalism.

With more than a decade of experience as a Sports Administrator, Cr Augustine has played a significant role in strengthening the sporting sector. Her leadership in helping clubs grow has contributed to healthier, more connected communities. Cr Augustine has 10 years of banking experience and a strong foundation in financial stewardship and community-focused decision-making.

Cr Augustine is dedicated to collaborative projects that deliver meaningful outcomes for residents. She is also a proud member of Zonta Ipswich, supporting initiatives that empower women and advance gender equality.

Cr Augustine serves as Chair of the Economic and Cultural Development Committee and the Multicultural Advisory Committee. She is also Deputy Chair of the Community and Sport Committee, the Libraries and Customer Services Advisory Committee, the Sport and Recreation Advisory Committee and Local Disaster Management Group.



Councillor Jacob Madsen

Councillor Jacob Madsen has lived his entire life in Ipswich, moving between the suburbs of North Ipswich, Wulkuraka, Walloon, Silkstone and Ripley, where he now lives with his family.

Cr Madsen was first elected to Ipswich City Council in 2020, and in March 2022 was appointed Deputy Mayor, becoming the youngest person to serve in this role in Ipswich's history. Returning in 2024 for a second term, Cr Madsen's focus is on supporting a growing Ipswich population and ensuring Division 1 communities get the facilities they need.

Cr Madsen holds a Bachelor of Commerce and Arts Degree, majoring in political science and accounting. He is a passionate trade unionist, dedicated to ensuring all Ipswich residents have access to fair and equitable working conditions.

Outside of council, Cr Madsen is an avid sports fan and loves supporting local Ipswich sport.

Cr Madsen is Chair of the Community and Sport Committee, Libraries and Customer Services Advisory Committee, Sport and Recreation Advisory Committee, and Deputy Chair of the Finance and Governance Committee, and Multicultural Advisory Committee.



MAP OF DIVISION 1 AREA

Division 1 encompasses the suburbs of Blackstone, Calvert, Deebing Heights, Ebenezer, Flinders View, Goolman, Grandchester, Jeebropilly, Mount Mort, Purga, Raceview, Redbank Plains, Ripley, South Ripley, Swanbank, White Rock and Willowbank, and the Ipswich City parts of the suburbs of Lower Mount Walker, Mount Forbes, Mount Walker West, Mutdapilly and Peak Crossing.



611km^2
Population: 61,014
(Source: Ipswich Population Modeller)

DIVISION 2 COUNCILLORS

Deputy Mayor Nicole Jonic

Deputy Mayor Nicole Jonic is a long term local Ipswich resident who loves living in the eastern suburbs with her husband and two young children. First elected as Councillor in 2020, Cr Jonic is serving her second term as Deputy Mayor after being appointed to the position at the post-election Council Meeting on 11 April 2024.

Cr Jonic is a practicing accountant and registered tax agent, and established and operated her own Goodna-based accounting firm prior to becoming a Councillor. Cr Jonic is a member of the Institute of Public Accountants, a fellow of the Tax Institute of Australia and former operations manager of a Queensland-wide accounting firm.

Cr Jonic holds board positions as Chairperson of Regional Development Australia, Ipswich & West Moreton, and Treasurer for Ipswich Turf Club Incorporated.

As well as being passionate about the success of Ipswich, Cr Jonic is excited for the future of this region and wants all residents to benefit from the city's growth so that local communities can continue to thrive.

Deputy Mayor Jonic is a member of all council standing committees and the Audit and Risk Management Committee.



Councillor Paul Tully

Councillor Paul Tully was first elected in March 1979 and has successfully contested 14 elections, representing Ipswich's eastern suburbs. He is currently Queensland's longest serving Councillor.

Cr Tully has a Law degree from the University of Queensland and is a Justice of the Peace (Qualified) and an Honorary Fellow of the Planning Institute of Australia. He has a key focus on environmental matters and a keen personal interest in keeping honeybees and native bees.

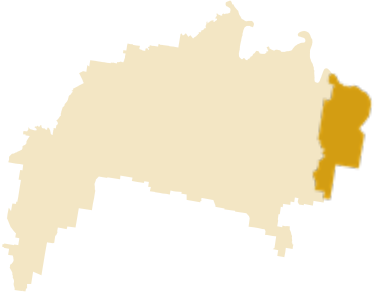
Cr Tully is Chair of the Finance and Governance Committee and Regulation Advisory Committee, Deputy Chair of the Infrastructure, Planning and Assets Committee, and the Local Government Association of Queensland Policy Executive representative for South East District No. 2 (Western Region).



MAP OF DIVISION 2 AREA

Division 2 encompasses the suburbs of Augustine Heights, Bellbird Park, Brookwater, Camira, Carole Park, Gailes, Spring Mountain, Springfield, Springfield Central and Springfield Lakes, most of the suburb of Goodna, and a small part of the suburb of Redbank.





74km²
Population: 69,309
(Source: Ipswich Population Modeller)

DIVISION 3 COUNCILLORS

Councillor Marnie Doyle

Councillor Marnie Doyle was born in Ipswich and resides in Sadliers Crossing. She is a St Mary's old girl, holds a Bachelor of Laws and Master of Laws, and is currently undertaking studies in Family Intervention, Domestic Violence and Child Safety.

First elected to council in 2020, Cr Doyle brings a wealth of corporate, legal, risk and governance experience from almost 25 years as a corporate lawyer in the institutional banking and finance sectors.

Cr Doyle is a passionate and determined advocate for residents.

In 2022, her advocacy led council to develop a Domestic and Family Violence Strategy which catalysed council's commitment to be at the forefront of collaborative prevention in our community.

From 2020 to 2024, Cr Doyle chaired council's Ipswich Central Redevelopment Committee overseeing the most significant Ipswich CBD redevelopment in a generation.

Cr Doyle has a lifelong passion for Ipswich's heritage and its many places of historic and cultural significance. In 2021, she was the first Ipswich City Councillor appointed to the Queensland Heritage Council.

Cr Doyle is Deputy Chair of both the Economic and Cultural Development Committee and the Advocacy Advisory Committee.



Councillor Andrew Antoniolli

Councillor Andrew Antoniolli has devoted both his professional career and personal life to serving the people and City of Ipswich. A true local, Andrew's roots in Ipswich run deep, having attended Ipswich North State School and Ipswich State High School.

Before embarking on his political journey, Cr Antoniolli served as a police officer for over a decade, demonstrating a steadfast commitment to ensuring the safety and well-being of the Ipswich community.

Cr Antoniolli has 20 years' experience in civic leadership, including roles as both councillor and mayor of Ipswich, bringing with him a wealth of knowledge, leadership and proven integrity.

As a father of five daughters, and now a grandfather, Cr Antoniolli deeply understands the importance of family values and the significance of creating a thriving environment for future generations.

Beyond his dedication to public service, he is an avid enthusiast of both sports and the arts.

Cr Antoniolli is Chair of the Infrastructure, Planning and Assets Committee, Deputy Chair of the Environment and Sustainability Committee, Local Recovery and Resilience Group, and member of the Audit and Risk Management Committee.



MAP OF DIVISION 3 AREA

Division 3 encompasses the suburbs of Basin Pocket, Booval, Bundamba, Coalfalls, Collingwood Park, Dinmore, East Ipswich, Eastern Heights, Ebbw Vale, Ipswich, Leichhardt, New Chum, Newtown, North Booval, One Mile, Riverview, Sadliers Crossing, Silkstone, West Ipswich and Woodend, most of the suburbs of Redbank, and small parts of the suburbs of Goodna and Wulkuraka.





68km^2
Population: 58,614
(Source: Ipswich Population Modeller)

DIVISION 4 COUNCILLORS

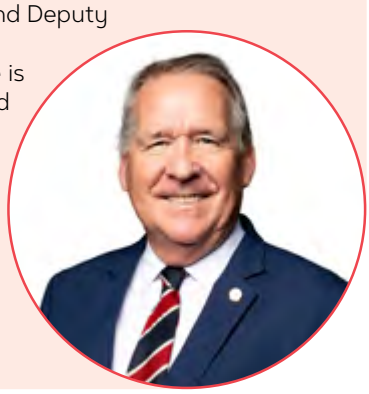
Councillor Jim Madden

Councillor Jim Madden was born and raised in Ipswich. His connection with the Ipswich area stretches back five generations to when his ancestors came to Queensland from Ireland in 1863.

Cr Madden holds a Degree in Applied Science (Horticulture) and a Graduate Degree in Agriculture (Plant Protection) and worked as an agronomist. He later moved on to study a Bachelor in Laws at the Queensland University of Technology, before being admitted to practice as a Solicitor in the Supreme Court of Queensland, after which he worked as a Solicitor, mainly in Ipswich, before acquiring a law practice in Lowood.

Cr Madden has previously served as a Councillor of the Somerset Regional Council from 2012 to 2015. He was elected to the Queensland Parliament in 2015, serving as Member for Ipswich West until 2024 when he was elected as Division 4 Councillor for the City of Ipswich.

Cr Madden is Chair of the Environment and Sustainability Committee and Local Disaster Recovery and Resilience Group, and Deputy Chair of the Regulation Advisory Committee. He is also a Council-appointed representative for the Ipswich Rivers Improvement Trust.



Councillor David Martin

Councillor David Martin is a born-and-bred Ipswich 3rd generation local, deeply passionate about this community and city. He was first elected to Ipswich City Council in October 2017 and was re-elected in 2024 as Councillor for Division 4.

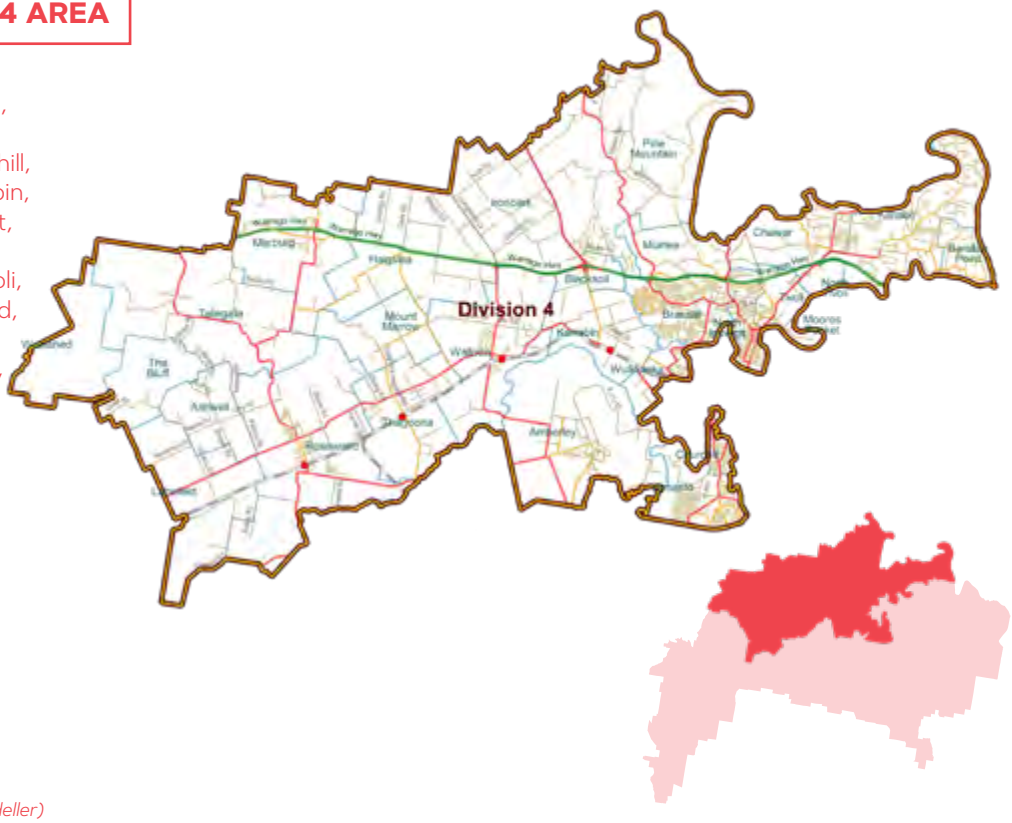
Cr Martin attended Silkstone State School and went to high school at Ipswich Grammar School. After school, he started a carpentry apprenticeship, later attending teacher's college. He taught at a diverse range of high schools and finished his 30-year teaching career with 11 years at the Brisbane Youth Detention Centre at Wacol. Cr Martin has devoted his life to the local community, being involved with several organisations and running several youth groups, and has always had a heart for disadvantaged youth, working as a youth worker for three years at Ipswich Community Youth Service.

Cr Martin is committed to promoting good stories about our city and citizen's accomplishments. He wants to see Ipswich a city embracing community, and one we are all proud to call home.



MAP OF DIVISION 4 AREA

Division 4 encompasses the suburbs of Amberley, Ashwell, Barellan Point, Blacksoil, Brassall, Churchill, Ironbark, Karalee, Karrabin, Lanefield, Moores Pocket, Mount Marrow, Muirlea, North Ipswich, North Tivoli, Pine Mountain, Rosewood, Tallegalla, Thagoona, The Bluff, Tivoli, Walloon, Woolshed and Yamanto, the Ipswich City parts of the suburbs of Chuwar, Haigslea and Marburg, and most of the suburb of Wulkuraka.



342km^2
Population: 48,613
(Source: Ipswich Population Modeller)

CEO'S MESSAGE



This year's Annual Plan and Budget sets out how council will deliver its strategies, initiatives, projects and programs for the 2026–2027 financial year. It maps the path council will take over the next 12 months and seeks to give the community confidence that measurable progress is being made towards these goals.

Ipswich is a community with a bright future, with many opportunities and also challenges around growth, change and preserving the qualities that make this city a place people are proud to call home.

This document is an important part of council's response to those challenges. It reflects the community's priorities, as identified in the new Ipswich City Council Corporate Plan: that Ipswich is vibrant and growing; safe, inclusive and creative; and natural and sustainable; and that council is recognised as a trusted and leading organisation. It also reflects the evolving priorities between council's first five-year Corporate Plan and the new plan now in place, with a stronger emphasis on value-for-money services and long-term organisational sustainability.

Turning long-term direction into annual operations requires balance. The Annual Plan and Budget uses a clear structure to guide both staff and the community. It includes three sections: the City Operational Plan, which outlines delivery of Corporate Plan outcomes through initiatives, projects and programs; the Capital Works Program (aligned with the Strategic Asset Management Plan), which details delivery and maintenance of the city's infrastructure and assets; and the City Budget, which provides a balanced budget and sustainable long-term financial forecast. The Annual Plan and Budget is also an accountability document that helps give the community confidence in council's actions.

Just some of the highlights of this year's Annual Plan include:

- Work to progress design, delivery and completion of major road and community infrastructure (Ripley Road, Fischer Road, Redbank Plains Recreation Reserve and Tivoli Sporting Complex, North Ipswich Reserve Western Grandstand)
- Design and construction of the Ipswich Bus Network expansion project
- Implementation of an assets and works management system to improve workforce efficiency and fleet management
- Delivery of waste diversion initiatives under the Resource Recovery Strategy
- Delivery of waterway restoration and bank stabilisation projects as part of the Urban Rivers and Catchments Program, and regional Resilient Rivers Initiative funding
- Delivery of a suite of new and updated Local Laws
- Delivery of the priorities identified in council's Customer Experience program

This Annual Plan and Budget reflects the challenging economic conditions facing both the community and the nation. The cost of materials and services continues to rise while funding sources remain constrained. Council's response will be to operate as efficiently as possible so our services continue to represent value for money. In the face of ongoing cost inflation, we must use our time and resources wisely by carefully considering the services we deliver, the projects we prioritise and how we deliver them. We will do this in collaboration with our workforce, who are a great source of ideas and improvements, and always with their safety and wellbeing first and foremost.

I continue to be so proud to lead a workforce dedicated to serving the Ipswich community every day. I commend the 2026–2027 Annual Plan and Budget to you as a clear presentation of how council will continue to serve the community in the year ahead.

Sonia Cooper



COMMITMENT TO HUMAN RIGHTS

Council is committed to protecting and promoting human rights in all the work it does – from the decisions we make to the services we provide. This commitment is stated in council's Human Rights Policy and reflects council's obligations under the *Human Rights Act 2019* (Qld) (the HRA).

The HRA protects human rights, including property rights, cultural rights and freedom of expression. All people are afforded the same human rights regardless of background, where we live, what we look like, what we think, or what we believe.

By delivering on the Annual Plan, a positive contribution is made toward the protection and promotion of a number of these rights including:

- privacy and reputational rights
- cultural rights
- peaceful assembly and freedom of association
- freedom of thought, conscience, religion and belief
- taking part in public life
- the right to freedom of expression
- the right to freedom of movement
- the right to education
- the right to health services.

For more information on human rights go to Ipswich.qld.gov.au and the Queensland Human Rights Commission website.



THE ROLE AND FUNCTIONS OF COUNCILS

What is local government?

The *Local Government Act 2009* sets out the purpose and objectives of Ipswich City Council and defines its functions and powers.

Local governments play an important role in supporting the economic, social and environmental wellbeing of their communities through the provision of services.

Ipswich City Council service provision falls under six broad categories:

1. **Planning for sustainable development:** Council plays a role in providing long-term strategic planning for the local government area, as well as in town planning, zoning and subdivisions. In addition, council is responsible for processing most development applications, building site and compliance inspections, and building regulations.
2. **Providing and maintaining infrastructure:** Council provides and maintains local roads and bridges, public car parks, footpaths, sporting fields, parks, libraries and Ipswich Art Gallery. Council consults with its communities about providing and maintaining these assets.
3. **Protecting the environment:** Council regularly assesses the state of the natural environment and provides services to improve its condition and the accessibility of conservation estates. It also provides community-facing initiatives and programs to educate the community and inspire individual action.
4. **Upholding community standards:** Council uses its regulatory powers to keep residents safe and to maintain amenity. Councils are best placed to understand and respond to local issues, such as waste management, pet control, parking and the use of public spaces.
5. **Providing community services and development:** Council consults with and assesses the needs of its community, and uses gathered information to inform community development activities. These provide a range of services, including programs for minority groups. Community services include libraries, swimming pools, playground facilities, and sporting grounds and facilities.
6. **Safeguarding public health:** Council helps maintain high standards of public health and reduces the risk of exposure to a wide range of diseases through activities such as inspections of cafes and restaurants, waste management, pest and vermin control, and hazardous material containment.

The three levels of government

Local government does not exist in isolation – it's one of three levels of government in Australia. It is important for councils to maintain strong relationships across these different levels of government, as each play distinct and important roles.

Please note: while many councils deliver their own water and sewerage services, in Ipswich this is managed by Urban Utilities (UU). To learn more about UU, visit Urbanutilities.com.au

The Federal Government:

- raises money to run the country by collecting taxes on incomes, goods and services and company profits and spends it on national matters. For example; trade, defence, immigration and the environment
- has broad national powers, among other things, it administers laws in relation to defence, immigration, foreign affairs, trade, postal services and taxation.

State Governments:

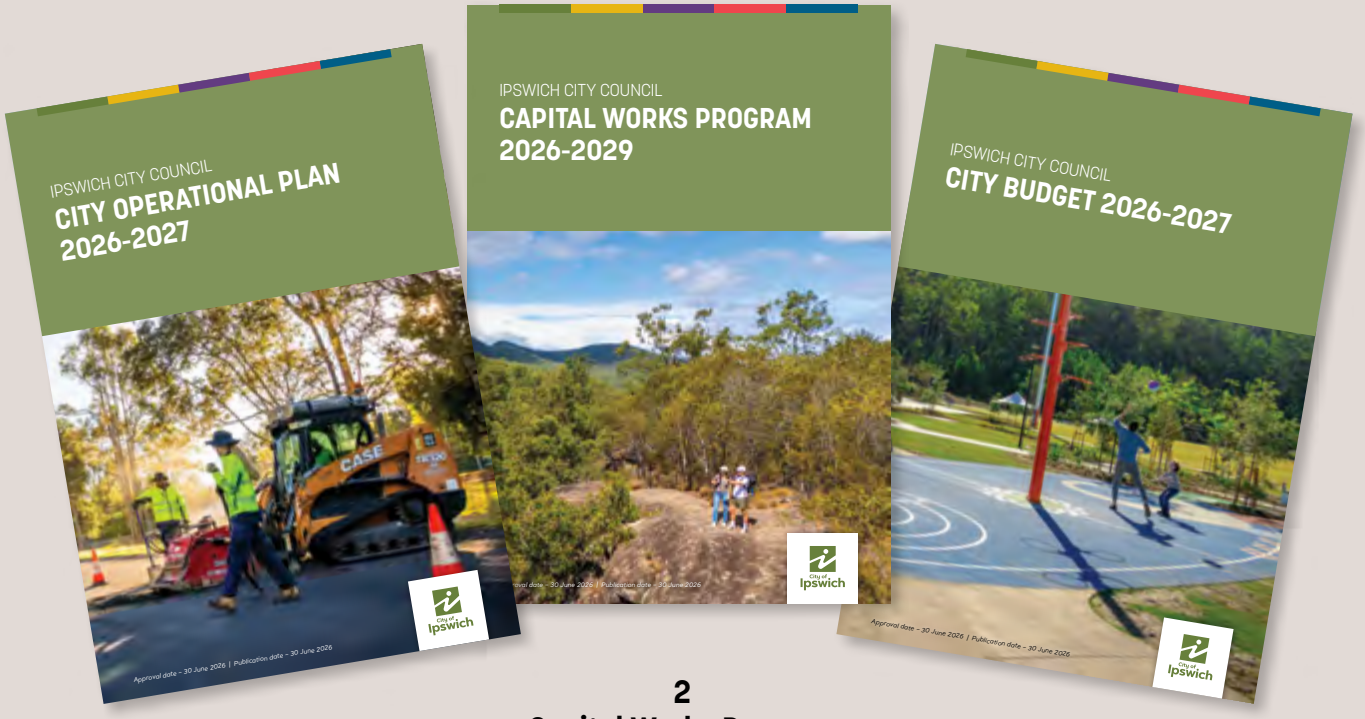
- raise money from taxes but receive more than half their money from the Federal Government to spend on state/territory matters. For example; schools, housing and hospitals, roads and railways, police and ambulance services
- have the power to look after laws not covered by the Federal Government for instance, land use planning, hospitals, schools, police and housing services.

Local Governments (councils):

- collect taxes (rates) from local property owners and receive grants from federal and state/territory governments and spend this on local matters. For example; town planning, rubbish collection, local roads and pest control.

HOW THE PLAN WORKS

The Annual Plan is made up of three sections for the 2026–2027 financial year presented as a single document. These sections include:



1
City Operational Plan
shows the delivery of Corporate Plan outcomes through projects and services.

2
Capital Works Program
shows the delivery and maintenance of the city's infrastructure and assets.

3
City Budget
delivers a balanced budget with a sustainable long-term financial outlook.

The Annual Plan is informed by council's five-year Corporate Plan to work towards the desired outcomes for the city. These outcomes were informed by comprehensive community engagement. Progress of the Annual Plan is reviewed through quarterly performance reporting and the Annual Report. Every year, performance, strategic and operational risks, key financial policies, services and assets are reviewed to identify priorities for the following year to support decision-making.

Vision

Ipswich is a city of opportunity. In our vibrant and diverse community, sustainable practices ensure we are well-prepared for growth, securing a thriving future for all.

Corporate Plan

Council's five-year Corporate Plan identifies four themes to support the realisation of the community's vision. The Operational Plan and Capital Works Program detail the activities council will undertake during the financial year within these themes.

Vibrant and Growing



Ipswich is ready for growth, balancing positive social and environmental outcomes while offering vibrant recreational centres, a sustainable transport system, diverse cultural and entertainment options, and an advancing economy that supports businesses and local employment.

Safe, Inclusive and Creative



We support welcoming and inclusive places and experiences, ensuring people feel safe and belong, with access to social and health services, sport and recreational participation, and an arts and cultural sector that engages locals and attracts visitors.

Natural and Sustainable



We take pride in our natural and cultural landscapes, and are committed to active stewardship and sustainable practices that mitigates environmental impacts, and build resilience to the impacts of climate change, securing a sustainable future as a nationally recognised clean, green city with a thriving circular economy.

Trusted and Leading Organisation



Our community trusts council to make transparent, accountable decisions in the best interests of both current and future generations, while prioritising customer service, good governance, financial and risk management, supported by an empowered and resilient workforce.



IPSWICH CITY COUNCIL

CITY OPERATIONAL PLAN 2026-2027



City of Ipswich

CITY OPERATIONAL PLAN 2026–2027

Delivering outcomes through projects and programs.

Ipswich City Council's Operational Plan shows how council will work towards delivering medium-term community outcomes through its annual planning process.

The Operational Plan 2026-2027 details key deliverables, programs and services aligned to council's budget under the key themes of the five-year Corporate Plan:

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



HOW TO READ THIS PLAN

Outcomes

These are the community's aspirations and priorities for the city in 2031. They provide focus areas for council to work towards to achieve the community's vision. Outcomes are achieved through planning and delivery of city strategies, services, policies, projects and continuous improvement.

Themes

The city's Corporate Plan has been divided into four key themes that articulate the community's 20-year vision for 2041. These themes set the framework for the Operational Plan 2026–2027.

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

VIBRANT AND GROWING

Preparing Ipswich for growth through strong planning, delivering local priority infrastructure, using evidence based analysis to guide construction and maintenance, and advocating for State and Federal investment to deliver positive social, environmental and economic outcomes that celebrate local identity and heritage.

Maintenance and delivery of core, growth sequenced local road and community infrastructure is prioritised

2026–2027 DELIVERABLE	LEAD DEPARTMENT
Undertake a level of detailed condition assessments across all asset portfolios and use the findings to inform a prioritised forward works strategy	AIS
Complete construction of Stage 1 Ripley Road and commencement of Stages 2 and 3 Ripley Road and Fischer Road upgrades	AIS
Design of the duplication of the Sinnathamby Boulevard / Augusta Parkway bridge	AIS
Deliver and activate the Redbank Plains Recreation Reserve and Tivoli Sporting Complex expansions as part of the South East Queensland City Deal Liveability Fund	CCED
Design and construct the Sports Centre (Ripley Valley) as part of the Australian Government's Major and Local Community Infrastructure Program	CCED
An accessible and well connected active and public transport system that serves growth areas and links key centres, reducing the reliance on road capacity expansion	
Plan, design and construct the Ipswich Bus Network expansion project, in accordance with the agreed schedule, to improve public transport for the Ipswich community	AIS
Ipswich has quality, sustainable and culturally inclusive urban environments	
Plan and design the Ipswich Central redevelopment including upgrades and expansion of Ipswich Civic Centre and Ipswich Art Gallery as part of the Australian Government's Urban Precincts and Partnerships Program	CCED
Upgrade and expand the North Ipswich Reserve Western Grandstand as part of the tripartite funded project with the Australian Government and Queensland Government	CCED
Plan and deliver of urban greening projects within Ipswich Central as part of the $1.68m of Green Urban Infrastructure Initiative grant funding	ES



Services

SERVICE CATEGORY	MEASURE	LEAD DEPARTMENT
Cemeteries	All cemeteries are open to the community, and regular contract operations meetings and maintenance inspections are conducted	PRS
City Facilities	85% of requests responded to as per approved service level agreement Number of city facilities requests resolved	AIS
Construction City Assets	Percentage of planned infrastructure construction projects delivered in accordance with the capital works program schedule	AIS
Infrastructure planning	85% of traffic network and transport system requests responded to within agreed service levels	AIS
Open Space and Sports Fields	85% of requests responded to as per approved service level agreement Number of open space and sports fields requests resolved	AIS
Road Corridor Management and Permits	85% of requests responded to as per approved service level agreement Number of road corridor management and permit requests resolved	AIS
Roads and Drainage	85% of requests responded to as per approved service level agreement Number of roads and drainage requests resolved	AIS
Planning and Development	Total development applications determined Percentage of development application decisions (planning applications) meeting legislative timeframe Total number of engineering applications determined Total number plumbing applications determined Total number building applications determined	PRS

DRAFT

20

21

Deliverables

These are projects that council has committed to be delivered throughout the 2026–2027 financial year. The projects will bring the city closer to the outcomes identified.

Lead Delivery Department

The responsible council department that will oversee and report on the deliverable.

Asset and Infrastructure Services Department	AIS
Environment and Sustainability Department	ES
Planning and Regulatory Services Department	PRS
Community, Cultural and Economic Development Department	CCED
Corporate Services Department	CS
Office of the CEO	OCEO

Services

The continuous services being delivered by council to support the ongoing functionality, safety and liveability of the community

VIBRANT AND GROWING

Preparing Ipswich for growth through strong planning, delivering local priority infrastructure, using evidence based analysis to guide construction and maintenance, and advocating for State and Federal investment to deliver positive social, environmental and economic outcomes that celebrate local identity and heritage.



2026–2027 DELIVERABLE	LEAD DEPARTMENT
Maintenance and delivery of core, growth-sequenced local road and community infrastructure is prioritised	
Undertake a level of detailed condition assessments across all asset portfolios and use the findings to inform a prioritised forward works strategy	AIS
Complete construction of Stage 1 Ripley Road and commencement of Stages 2 and 3 Ripley Road and Fischer Road upgrades	AIS
Design of the duplication of the Sinnathamby Boulevard / Augusta Parkway bridge	AIS
Deliver and activate the Redbank Plains Recreation Reserve and Tivoli Sporting Complex expansions as part of the South East Queensland City Deal Liveability Fund	CCED
Design and construct the Sports Centre (Ripley Valley) as part of the Australian Government's Major and Local Community Infrastructure Program	CCED
An accessible and well-connected active and public transport system that serves growth areas and links key centres, reducing the reliance on road capacity expansion	
Plan, design and construct the Ipswich Bus Network expansion project, in accordance with the agreed schedule, to improve public transport for the Ipswich community	AIS
Ipswich has quality, sustainable and culturally inclusive urban environments	
Plan and design the Ipswich Central redevelopment including upgrades and expansion of Ipswich Civic Centre and Ipswich Art Gallery as part of the Australian Government's Urban Precincts and Partnerships Program	CCED
Upgrade and expand the North Ipswich Reserve Western Grandstand as part of the tripartite funded project with the Australian Government and Queensland Government	CCED
Plan and deliver urban greening projects within Ipswich Central as part of the $1.68m of Green Urban Infrastructure Initiative grant funding	ES



Services

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Cemeteries	All cemeteries are open to the community, and regular contract operations meetings and maintenance inspections are conducted	PRS
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Roads and Drainage	85% of requests responded to as per approved service level agreement Number of roads and drainage requests resolved	AIS
Planning and Development	Total development applications determined Percentage of development application decisions (planning applications) meeting legislative timeframe Total number of engineering applications determined Total number of plumbing applications determined Total number of building applications determined	PRS

SAFE, INCLUSIVE AND CREATIVE

Fostering community connection through enhancing safety, improving neighbourhood amenities and delivering inclusive programs, services and public spaces that strengthen belonging, wellbeing and local identity.



2026–2027 DELIVERABLE	LEAD DEPARTMENT
Our community's safety and health are supported	
Deliver disaster recovery activities and resilience initiatives as part of the $614,153 of Community Recovery and Resilience grant funding	ES
The suburban amenity and connection of areas is improved	
Complete implementation and go-live of an integrated Asset and Works Management System to support improved efficiency in workforce and fleet management, lifecycle-based asset maintenance and integration with Geographic Information System and Finance systems	AIS and CS
Deliver the Open Space Maintenance Action Plan to enhance service delivery and operational efficiency across the Open Space network	AIS
Integrate artificial intelligence technology into the road maintenance strategy to enhance proactive management, strengthen the road network and improve community safety	AIS
Develop and deliver the first Neighbourhood Renewal Plan as part of the Queensland Government's Scheme Supply Fund	CCED and PRS
The community is active, healthy, creative and connected	
Deliver the priorities identified and funded as part of Ipswich City Council's Community Development Plan, in particular the Active and Healthy Program and the new Indigenous Accord	CCED
Maintain and grow sport, community and recreational assets prioritised and funded as part of Ipswich City Council's Capital Program, Asset Renewal Program and Asset Management Plans	CCED
Deliver the priorities identified and funded as part of Ipswich City Council's City Events Plan, in particular the Ipswich Festivals program and Major and Community Event Funding Support	CCED
Deliver the priorities identified and funded as part of Ipswich City Council's Economic Development Strategy, in particular the Ipswich 2032 Legacy Roadmap and the Arts and Cultural Vision	CCED



Services

SERVICE CATEGORY	MEASURE	LEAD DEPARTMENT
Arts and Culture	Total number of cultural activities (exhibitions, workshops, productions and performances) Total number of attendees (visitation to Ipswich Art Gallery and tickets sold to performances) Percentage of visitors to the region (identified through postcode data captured via Ipswich Art Gallery and Ipswich Civic Centre operations)	CCED
City Events	Total attendance across City Events Plan (produced and supported) Festival attendance from outside Ipswich local government area Economic impact of City Events Plan	CCED
Community Development	Number of cross-community meetings facilitated Number of attendees at council facilitated development workshops	CCED
Community Safety	Total incidents and reports Total security and fire services	CCED
Immunisations	Number of immunisations delivered through community clinics Number of immunisations delivered through school clinics Number of community clinics held Number of school clinics held	PRS
Libraries	Total number of library visits Total number of virtual library visits Total number of library loans	CCED
Sport and Recreation	Activation of turf fields and ovals measured against the total maximum carrying capacity of council's formal sporting facilities Number of Healthy Active Programming sessions with a greater than 70% attendance	CCED

NATURAL AND SUSTAINABLE

Protecting and enhancing natural and cultural landscapes by accelerating circular economy initiatives, and supporting clean technology investment to strengthen environmental resilience and a sustainable future.



A cleaner city underpinned by a circular economy and resource recovery

2026–2027 DELIVERABLE	LEAD DEPARTMENT
Plan and maintain resource recovery assets as per the Resource Recovery Infrastructure Plan and part of Ipswich City Council's Capital Program	ES
Deliver waste diversion initiatives as part of the Resource Recovery Strategy, and initiatives as per Grow FOGO funding	ES
Improve fuel efficiency and emissions performance through fleet rationalisation, behaviour management, progressive vehicle transition, and strengthened sustainability reporting	AIS
Deliver prioritised solar and renewable energy projects identified and funded as part of the Ipswich Sustainability Strategy	ES
Finalise a review of the Waste and Circular Economy Transformation Policy Directive	ES
Finalise a review of the Ipswich Sustainability Strategy	ES

A greener city with a thriving natural environment

Deliver environmental protections, in line with the Ipswich City Plan 2025, focused on areas outside of the established development footprint	PRS
Deliver projects identified and prioritised as part of the Natural Environment Strategy, Conservation Estate Management Plans, and Enviroplan Strategic Investment Plan funded by Ipswich Enviroplan Levy	ES
Deliver waterway restoration and bank stabilisation projects as part of the Urban Rivers and Catchments Program, and regional Resilient Rivers Initiative funding	ES
Deliver and maintain water quality treatment assets as prioritised and funded through the offsite stormwater quality improvement program	ES
Engage and collaborate with community bush care groups and conservation partnership programs, and deliver environmental education programs and events as funded by the Ipswich Enviroplan Levy	ES
Deliver community and environmental projects as part of the Ti Tree Bioenergy funds	ES



Services

SERVICE CATEGORY	MEASURE	LEAD DEPARTMENT
Disaster and Natural Hazards Management	Deliver the annual review of the Local Disaster Management Plan (including Disaster Operation Order)	ES
Natural Environment and Land Management	Number of community environment events Total number of current conservation partnerships	ES
Resource Recovery	On time collections greater than 99.7% Greater than 35% municipal solid waste diverted from landfill	ES
Sustainability and Climate Change	Percentage of council operations powered by renewable energy	ES
Urban Forest and Natural Area	85% of requests responded to as per approved service level agreement Number of urban forest and natural area requests resolved	AIS

A TRUSTED AND LEADING ORGANISATION

Building community trust through transparent, accountable governance and leadership, strong financial stewardship, and targeted advocacy that supports a growing and well served city.



2026–2027 DELIVERABLE	LEAD DEPARTMENT
Major Federal and State Government funding supports city-shaping opportunities, including major infrastructure, policy reform and essential services	
Deliver the priorities identified and funded as part of Ipswich City Council's Advocacy Plan, in particular the tripartite funded Ipswich to Springfield Central Public Transport Corridor, Queensland Government funded detailed business case for the Second River Crossing and Regionally Significant Projects	CCED
Council has strong, transparent governance and responsible financial management	
Optimise fleet size and capability through utilisation analysis, productivity improvements, flexible resourcing models, and growth-aligned replacement planning	AIS
Deliver a new and updated suite of local laws and subordinate local laws that includes: ▪ proposed local law framework and drafting instructions ▪ drafting of laws, explanatory notes and related guidelines and registers ▪ undertaking formal local law making process that includes community consultation, State Government interest checks, and anti-competitive checks ▪ finalised drafting of laws and implementation planning/delivery.	CS
Resolution of underlying land tenure arrangements for Metro B, Eats and 2 Bell Street, establishing clear and secure tenure to unlock value, support future development, and strengthen the overall value proposition of the Nicholas Street Precinct	CS
Council is a safe and respectful workplace in which staff are comfortable to speak up to raise ideas or concerns and are supported to perform at their best	
Deliver the priorities identified and funded as part of Ipswich City Council's Customer Experience Program, in particular Proactive Customer Communications and Voice of the Customer	CCED
Complete implementation and go-live of the ElevateHR system, delivering integrated human resource, payroll, and timekeeping functionality that enables accurate workforce data management, efficient payroll and rostering processes, improved time and attendance tracking, strengthened compliance, and enhanced workforce insight and organisational efficiency	CS
Develop a Workforce Plan, that aligns workforce capacity to service delivery, identifies future skills and capability needs, supports recruitment and succession planning, enhances collaboration and accountability, and establishes clear performance development and recognition frameworks	CS

Services

SERVICE CATEGORY	MEASURE	LEAD DEPARTMENT
Animal Management	Total customer service requests for animal and biosecurity Total animal infringements	PRS
Asset Management	Planned versus reactive condition assessment ratio	AIS
Customer Service	Total number of customer service requests	CCED
Economic Development	Leads generated through Discover Ipswich website	CCED
Elected Council Governance and Support	100% of Councillor-related registers are published and updated in accordance with legislative timeframes	OCEO
Financial Services	Financial sustainability ratios within tolerance Total position net result variance against budget	CS
Fleet and Vehicles	Percentage of services completed to schedule	AIS
Governance	Percentage of strategic risks managed within approved appetite levels 100% of Right To Information applications processed within timeframes 100% of insurance claims processed within timeframes	CS
Information and Communication Technology (ICT) Services, Strategy and Project Delivery	Percentage of ICT tickets resolved within service level agreements Cyber security unit secure score	CS
Local Laws and Regulatory Services	Total number of local laws and regulatory compliance customer service requests Total number of infringements for local laws and other legislation Total number of food licence and other health inspections Total number of sediment and erosion control inspections	PRS
Media and Communications	Total media reach Total individual community engagement contributions generated Number marketing requests completed	CCED
Organisational Planning and Performance	100% of legislative planning and reporting documents delivered as per requirements	CS
People and Culture	Turnover rate Lost Time Injury Severity Rate Total Recordable Injury Frequency Rate	CS
Procurement	Percentage of tenders/contracts BuyIpswich Percentage of tenders spend under contract Procurement cost reduction and avoidance	CS
Property and Facilities	Percentage of land acquisitions reached by agreement Number of land acquisitions settled this financial year	CS

LEGISLATIVE COMPLIANCE

City Operational Plan

The *Local Government Act 2009*, supported by the *Local Government Regulation 2012*, requires council to prepare and adopt an annual operational plan for each financial year and assess its progress at regular intervals of not more than three months. The Operational Plan must also demonstrate how it will progress the implementation of the Corporate Plan during its period of operation. Council may, by resolution, amend its annual Operational Plan at any time before the end of the financial year.

Managing risk

The *Local Government Regulation 2012* requires the management of risk to be included in council's annual Operational Plan. Section 175 provides that the annual operational plan for a local government must state how the local government will manage operational risks.

Ipswich City Council has adopted an Enterprise Risk Management Framework that promotes a standard and systemic approach to risk management throughout council in accordance with AS/NZS ISO 31000:2018.

All identified risks associated with council activities are monitored on a regular basis and/or escalated for review within internally prescribed timeframes. Corporate risks are reviewed every two months. Operational risks applicable at departmental level are reviewed every three months.



IPSWICH CITY COUNCIL

CAPITAL WORKS PROGRAM 2026-2029



City of Ipswich

CAPITAL WORKS PROGRAM 2026–2029

Delivering and maintaining the city's infrastructure and assets.

Council has developed a city-wide three-year Capital Works Program[1] that is refined each financial year.

The following chapter details the Capital Works Programs for the following areas:

- transport and traffic
- flood mitigation and drainage
- parks and recreation
- sports facilities
- environment
- local amenity
- corporate facilities
- sustainability
- resource recovery
- disaster and natural hazard management
- asset rehabilitation
- fleet
- specialist equipment, emergent works and other capital projects.

This three-year Capital Works Program has been developed for the 2026–2029 Budget and Long-Term Financial Forecast. Subject to council approval, the included projects will be reviewed and amended taking into consideration emerging priorities, scheduling and deliverability.

Annual project budgets included in this three-year Capital Works Program do not necessarily indicate completion timeframes nor total proposed budgets.

To see an interactive map version of the three-year Capital Works Program and the most up to date status on each project, visit Maps.ipswich.qld.gov.au/civicprojects

Our Capital Works Program aligns with the themes found in our Corporate Plan 2026–2031.



TRANSPORT AND TRAFFIC

ROAD SAFETY AND OPERATIONS

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Bannerman Street Footpath	Installation of a new footpath on Bannerman Street, between Becker Street and Riverview State School, Riverview.	●			
Haigslea Amberley Road Footpath	Installation of a new footpath for a missing link on Haigslea Amberley Road, along the property frontage of Walloon State School, Walloon.	●			
iGO Intelligent Transport Systems Strategy Implementation	Implementation of the iGO Intelligent Transport Systems Strategy citywide improvements to council's road based technology.	●	●	●	
iGO Road Safety Action Plan Implementation	Implementation of the iGO Road Safety Action Plan citywide safety improvements to council's road network.	●	●	●	
Lobb Street Guardrail	Installation of guardrail at the steep embankment on Lobb Street, Churchill.	●			
Lobb Street Road Safety Improvements	Implementation of road safety improvements along Lobb Street, near the intersection at Perry Street, Churchill.	●			
Minor Improvements – Road Safety and Operations	Reactive, citywide, minor safety and operational improvements to council's transport network. Projects are typically identified through the service request process or routine inspections.	●	●	●	

1 Printed versions of this portfolio are uncontrolled and may not be current, as the program is regularly amended.

KEY: ● Concept design ● Planning and design ● Preliminary works ● Construction ● Unallocated/Reactive

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Refuse Vehicle Turnaround Facilities	Upgrade to existing turnaround facilities to accommodate refuse vehicles and eliminate the need for reversing.	●	●	●	
Regents Drive Road Safety Improvements	Pedestrian safety improvements, including fencing, on Regents Drive near Fernbrooke State School, Redbank Plains.	●			
Road Safety and Operations Projects	Road safety and operations projects implemented as a result of road safety audit recommendations.		●	●	
Road Safety Concept Design	Conceptual design for future strategic road improvement and upgrade projects.	●	●	●	
Signs and Lines	Unallocated citywide budget focused on reactive signage and line marking requests that are generally received by the service request process.	●	●	●	
Stuart Street and Bellevue Road Footpath	Installation of a new footpath on Stuart Street and Bellevue Road, Goodna.	●			
Traffic Signal Modifications and Improvements	Unallocated budget is used for reactive and unplanned citywide traffic signal improvements.	●	●	●	
Wandera Court Footpath	Installation of a new footpath on Wandera Court, between Wandera Court to Redbank Plains State School, Redbank Plains.	●			
Road Safety and Operations Total		**2,765**	**1,110**	**1,480**	**5,355**

STRATEGIC TRANSPORT

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Augusta Parkway and Sinnathamby Boulevard Road Upgrade	Upgrade of Augusta Parkway and Sinnathamby Boulevard, to a standard of a four-lane urban road from Eden Station Drive to Main Street, including a bridge duplication, Springfield Central/Augustine Heights.	●	●	●	
Blackstone Road, Thomas and Creek Streets Intersection Upgrade	Upgrade of the intersection at Blackstone Road, Thomas Street and Creek Street to a roundabout, Silkstone.	●	●	●	
Corridor Planning and Concept Design Work	Corridor planning and early concept design work for iGO identified projects.			●	
Eden Station Drive and Northern Sports Fields Intersection Upgrade	Upgrade of the intersection at Eden Station Drive and Northern Sports Fields Access to a signalised intersection, Springfield Central.		●	●	
Fischer Road Upgrade	Upgrade of Fischer Road from Nevis Road to Monterea Road to a two-lane urban road standard, Ripley.	●	●	●	
Hooper, Moffatt and Pound Streets Intersection Upgrade	Upgrade of the intersection at Hooper Street, Moffatt Street and Pound Street, West Ipswich.	●	●	●	
Redbank Plains Road Upgrade Stage 3B	Upgrade of Redbank Plains Road, to a standard of a four-lane urban road, extending from Keidges Road to Kruger Parade, Bellbird Park/ Redbank Plains.	●	●	●	
Redbank Plains Road Upgrade Stage 4	Upgrade of Redbank Plains Road, to a standard of a four-lane urban road, extending from Collingwood Drive, Collingwood Park/Redbank Plains, to the Cunningham Highway, New Chum/Swanbank.	●	●	●	
Ripley Road and Reif Street Intersection Upgrade	Upgrade of the intersection at Ripley Road and Reif Street, Flinders View.	●			
Ripley Road Upgrade Stage 1	Upgrade of Ripley Road, to a standard of a four-lane urban road from Cunningham Highway to Monterea Road, Ripley.	●	●		
Ripley Road Upgrade Stage 2	Upgrade of Ripley Road, to a standard of a four-lane urban road from Monterea Road to Fischer Road, Ripley.	●	●	●	
School Road Upgrade	Upgrade of School Road, to a standard of a four-lane urban road, extending from Redbank Plains Road to Alawoona Street, Redbank Plains.	●	●	●	

KEY: ● Concept design ● Planning and design ● Preliminary works ● Construction ● Unallocated/Reactive

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Springfield Parkway Road Upgrade Stage 2	Upgrade of Springfield Parkway, to a standard of a four-lane urban road, extending from Topaz Road to Hymba Yumba Independent School, Springfield.	●	●	●	
Toongarra Road Upgrade	Upgrade of Toongarra Road, to a standard of a four-lane urban road, extending from Old Toowoomba Road to Samford Road, Leichhardt.			●	
Strategic Transport Total		**58,972**	**77,327**	**62,875**	**199,174**



SUSTAINABLE TRAVEL

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Bremer Street Footpath Stage 2	Installation of a new shared path on the northern verge of Bremer Street, from Bell Street to Ellenborough Street, Ipswich.	●			
Cycle Safety and Mobility Improvement Program	Small scale projects to improve accessibility or safety to existing bicycle infrastructure and missing links in the cycle network.	●	●	●	
Eastern Ipswich Link Bikeway Stage 3	Installation of a commuter bikeway along Glebe Road from the corner of Chermside Road and Brisbane Road, Ipswich to South Station Road, Booval.			●	
Goodna Creek Bikeway Stage 4	Installation of a bikeway along Goodna Creek, connecting Farmer Court, Redbank Plains to Woodlinks Village Estate, Collingwood Park.		●	●	
Goodna Town Centre Active Transport Action Plan (ATAP) Pedestrian Improvements	Improvements to pedestrian facilities within the walking catchment of the Goodna Town Centre, Goodna.			●	
Hunter Street ATAP Kerb Ramps Improvements	Kerb ramp improvements at intersection of Hunter Street and Workshops Street, Brassall.	●	●		
iGO Public Transport Action Plan	Public transport upgrade projects prioritising community-identified safety, security, amenity and accessibility issues, aligning with the iGO Public Transport Advocacy and Action Plan. Projects may include bus stop shelter or seat, safety improvement and footpath connection to bus stops.	●	●	●	
Ipswich City Centre Bikeway Stage 1	Installation of a commuter bikeway from the intersection of Thorn Street and South Street to East Street and South Street, Ipswich.	●			
Ipswich City Centre Bikeway Stage 2	Installation of a commuter bikeway from the intersection of South Street and Nicholas Street to Roderick Street and Omar Street along Limestone Street, Ipswich.	●			
Keidges Road ATAP Footpath	Installation of a footpath, kerb ramps, tree planting and landscaping on the western verge of Keidges Road between Lillian Street and Cudgee Street, Redbank Plains.	●			
Marsden Parade (Gordon Street) Footpath	Pedestrian link through the existing Queensland Rail underpass on Gordon Street, Ipswich.	●			
Pedestrian Safety Improvements	Reactive pedestrian safety improvement projects identified through council's internal and external service request process.	●	●	●	
Public Transport Disability Improvement Program	Upgrades to existing bus stops to comply with current legislative requirements.	●	●	●	
Riverlink Bus Station ATAP Pedestrian Improvements	Improvements to pedestrian facilities within the walking catchment of the Riverlink Bus Station, excluding works within the Riverlink Shopping Centre, North Ipswich.		●	●	
Springfield Lakes Boulevard ATAP Pedestrian Refuge	Installation of a pedestrian refuge island on Springfield Lakes Boulevard at the western leg of the Springfield Lakes Boulevard and Burlington Terrace roundabout, Springfield Lakes.	●	●		
Summit Drive ATAP Crossing North	Installation of a pedestrian crossing facility on the northern end of Summit Drive at the intersection with Springfield Lakes Boulevard, prioritising the active transport connection between the school and shops, Springfield Lakes.		●	●	
Summit Drive ATAP Crossing South	Pedestrian crossing improvements at the roundabout of Summit Drive and Springfield Lakes Boulevard near the Atlantic Drive Sporting Complex, Springfield Lakes.		●	●	

KEY: ● Concept design ● Planning and design ● Preliminary works ● Construction ● Unallocated/Reactive

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Sustainable Travel Forward Design	Forward design for future projects within the Sustainable Travel program.				
West Street ATAP Footpath	Installation of a footpath on the eastern side of Redbank Plains Recreational Reserve between the Redbank Plains State High School and existing footpath in West Street, Redbank Plains.				
Willow Road ATAP Footpath Stage 1	Installation of a footpath and landscaping on the southern verge of Willow Road, between 123–127 Willow Road and Keidges Road, Redbank Plains.				
Willow Road ATAP Footpath Stage 2	Improvements to the footpath and landscaping on the northern verge of Willow Road, between the Goodna Creek Bikeway and Keidges Road, Redbank Plains.				
Workshops Street ATAP Footpath	Installation of a footpath on southern side of Workshops Street, between Hunter Street and Vogel Road, Brassall.				
Sustainable Travel Total		**4,380**	**3,499**	**3,590**	**11,469**
TRANSPORT AND TRAFFIC Total		**66,117**	**81,936**	**67,945**	**215,998**

FLOOD MITIGATION AND DRAINAGE

FLOOD MITIGATION

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Citywide Flood Impact Design	Preliminary design of flooding hotspots identified across the city.				
Marburg Detention Basin Upgrade	Upgrade of the Marburg detention basin to meet flood capacity requirements, Marburg.				
Flood Mitigation Total		**1,600**	**1,600**	**100**	**3,300**

LOCAL DRAINAGE

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Annual Local Drainage Projects	Unallocated citywide budget for planning, design and construction of stormwater drainage infrastructure in flooding hotspots.				
Bellbird Park Stormwater Drainage Improvements	Upgrade of existing stormwater drainage network on Perdita Street, Katandra Court and Rosemary Street, Bellbird Park.				
Minor Stormwater Drainage Improvement Projects	Undertake minor stormwater drainage improvements based on reactive requirements from service requests.				
Parcell and Holt Street Drainage Improvements	Improvements to the existing stormwater drainage adjacent to Parcell Street and Holt Street, Brassall.				
Local Drainage Total		**1,240**	**560**	**560**	**2,360**
FLOOD MITIGATION AND DRAINAGE Total		**2,840**	**2,160**	**660**	**5,660**

PARKS AND RECREATION

NEW PARKS AND RECREATION

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Developer Funded Parks Projects	Unidentified developer funded parks projects.				
Goupong Park Facilities and Equipment Upgrade	Upgrade of the facilities and playground equipment at Goupong Park, Collingwood Park.				
Public Recreation Parks Program	Planning, design and construction of citywide priority public recreation parks.				
New Parks and Recreation Total		**30**	**600**	**2,600**	**3,230**

KEY: Concept design · Planning and design · Preliminary works · Construction · Unallocated/Reactive

PARKS AND RECREATION UPGRADES

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Compliance, Safety and Improvements to Local Parks	Budget allocation is for minor compliance or safety improvements to council's assets based on inspections and service requests within Local Parks.				
Compliance, Safety and Improvements to Strategic Parks	Budget allocation is for minor compliance or safety improvements to council's assets based on inspections and service requests within Strategic Parks.				
Kholo Gardens New Retaining Wall	Installation of a retaining wall to protect the embankment and historic brick water wells in Kholo Gardens, Muirlea.				
Limestone Park Fitness Equipment Upgrade	Upgrade of the existing fitness equipment at Limestone Park, Ipswich.				
Limestone Park Fitness Shade Structure Installation	Installation of a shade structure for the fitness equipment at Limestone Park, Ipswich.				
Limestone Park New Amenities	Installation of new amenities facility within Limestone Park, Ipswich.				
Limestone Park New Dog Off Leash Area	Installation of new dog off leash area in Limestone Park, Ipswich.				
Local and District Park Amenities Accessibility Improvements	Accessibility improvements to toilets within local and district parks.				
Nerima Gardens Upgrade	Upgrade works to the Nerima Gardens, Ipswich.				
Park Fencing and Bollard Projects	Provide fencing and bollards to various parks across the city.				
Parks Fitness Equipment Program	Unallocated citywide budget for new or upgrades to fitness equipment.				
Queens Park Playground Upgrade	Upgrade to the existing playground within Queens Park, Ipswich.				
Skate and BMX Facilities Program	Unallocated citywide budget for new or upgrades to skate and BMX facilities.				
Spring Lake Park New Amenities	Installation of a new toilet at Spring Lake Park adjacent to Montello Circuit, Springfield Lakes.				
Upgrade of Existing Leash Free Dog Areas	Upgrades of existing leash free dog areas.				
Parks and Recreation Upgrades Total		**1,500**	**2,855**	**3,381**	**7,736**
PARKS AND RECREATION Total		**1,530**	**3,455**	**5,981**	**10,966**

SPORTS FACILITIES

NEW SPORTING FACILITIES

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
DA22B Sports Facility	Council's contribution towards the development of the DA22B Sports Facility, Springfield Central.				
Redbank Plains Recreation Reserve New Clubhouse and Amenities	Installation of a clubhouse and amenities block at the Redbank Plains Recreation Reserve, Redbank Plains (change rooms and amenities component of clubhouse).				
Redbank Plains Recreation Reserve New Sports Facility	Installation of new sports fields, back netting, car park, connecting pathways and future provision for a clubhouse within Redbank Plains Recreation Reserve, Redbank Plains.				
Redbank Plains Recreation Reserve New Sports Field	Development of third rectangular field and oval with lights, irrigation and connection road to Willow Road, Redbank Plains.				
Regional Sports Hub Stage 1	A regional level facility to accommodate growth for sport and recreation.				
Regional Sports Hub Stage 2	A regional level facility to accommodate growth for sport and recreation.				
Tivoli Sporting Complex Baseball Diamond A Lighting	New sports field lighting for Baseball Diamond A at Tivoli Sporting Complex, Tivoli.				
Tivoli Sporting Complex New Amenities	Installation of an amenities facility at Tivoli Sporting Complex, Tivoli.				
New Sporting Facilities Total		**14,120**	**27,580**	**1,400**	**43,100**

SPORTS FACILITIES UPGRADES

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Andre Ripoll Park Toilet Upgrade	Upgrade existing public toilet from one cubicle to three cubicles for public and club to meet capacity and demand.		●	●	
Caledonian Park Amenities Upgrade	Construction of upgraded amenity facility at Caledonian Park, Thagoona.		●		
Centenary Sports Facility Upgrade	Installation of cricket practice nets, AFL goal posts, dugouts, scoreboard, sight screens and back netting at Centenary Sports Field, South Ripley.	●	●		
Citywide Athletics Running Track	A new synthetic athletics track at a suitable Ipswich City Council sporting facility.	●	●		
Evan Marginson Park Irrigation Upgrade	Irrigation upgrade to the sports fields in Evan Marginson Park, Goodna.	●	●		
George and Eileen Hastings Sports Centre Diamond 4 Lighting	Design and construction of sports field lighting to Diamond 4 for competition standards.			●	
George and Eileen Hastings Sporting Complex New Amenities	Installation of an amenities facility at the George and Eileen Hastings Sporting Complex, One Mile.	●			
Ipswich Motorsport Precinct Lease A Switchboard Upgrade	Upgrade of existing Electrical Switchboard on Lease A to meet current users and future developments. Current switchboard is at capacity.	●	●		
Ironbark Park Sports Facility Upgrade	Installation of additional goal posts, back netting, dugouts, shelters and seating at Ironbark Park, South Ripley.	●	●		
Jim Donald Parklands Sports Field Nets	Installation of back netting to sports fields at Jim Donald Parklands, Silkstone.		●		
Limestone Park Car Park Extension	Upgrade of existing gravel car park near the netball courts in Limestone Park, Ipswich.	●	●		
Limestone Park Top Car Park Lighting Stage 2	Installation of new car park lighting to the Whyte Family Clubhouse, Ipswich.	●			
North Ipswich Sport and Entertainment Precinct Upgrade and Expansion	Upgrade works to the North Ipswich Sport and Entertainment Precinct identified as part of the master plan.	●	●		
Queens Park Bowls Club Amenities and Greens Access Improvements	DDA toilet, lift and access ramp to greens to improve accessibility.	●	●		
Queens Park Tennis Centre Court Surface and Fence Replacement	Installation of synthetic grass and fencing replacement at Queens Park Tennis Centre, Ipswich.		●		
Redbank Plains Recreation Reserve Cricket Net Lighting	Installation of cricket net lighting at Redbank Plains Recreation Reserve, Redbank Plains.		●		
Redbank Plains Recreation Reserve Entrance	Development of entrance to Redbank Plains Recreation Reserve at the intersection of Redbank Plains Road and Henty Drive, Redbank Plains.	●			
Redbank Plains Recreation Reserve Internal Road Lighting	Installation of additional street lighting within the Redbank Plains Recreation Reserve, Redbank Plains.	●	●		
Sports Centre (Ripley Valley)	Plan, design and construct sports centre and clubhouse.	●	●	●	
Springfield Central Sports Complex Cricket Net Lighting	Installation of cricket net lighting at Springfield Central Sports Complex, Springfield Central.			●	
Tivoli Sporting Complex Car Park, Internal Road and Footpath Lighting	Design and construction of car park, internal road and footpath lighting at Tivoli Sporting Complex, Tivoli.	●	●		
Tivoli Sporting Complex Clubhouse	Installation of a new clubhouse to be located within the Tivoli Sporting Complex, Tivoli.	●	●	●	
Tivoli Sporting Complex Upgrade	Expansion of the existing Tivoli Sporting Complex, Tivoli.	●			
Various Compliance, Safety and Improvements to all Sporting Facilities	Minor compliance or safety improvements to council's assets based on inspections and service requests within sports facilities.		●	●	

KEY: ● Concept design ● Planning and design ● Preliminary works ● Construction ● Unallocated/Reactive

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Various Sporting Facilities Amenities Accessibility Improvements	Unallocated citywide budget for accessibility improvements to toilets within sports parks facilities.		●	●	
Various Sporting Facilities Fencing and Bollard Projects	Provide fencing and bollards to various sporting facilities across the city.		●	●	
Various Sporting Facilities Pathway Lighting Projects	Provide pathway lighting to various sporting facilities across the city. Includes security and car park lighting.		●	●	
Various Sporting Facilities Pathway Projects	Unallocated citywide budget to provide accessible concrete pathways in various sporting facilities across the city.		●	●	
Various Sports Infrastructure Program	Unallocated citywide budget for planning, design and construction of sports infrastructure.			●	
Various Unallocated Preliminary Design Works for Sport Facilities	Unallocated preliminary design budget for sport facility projects.			●	
White Rock Local Sports Park Sports Facility Upgrade	Installation of additional goal posts, back netting, dugouts, shelters and seating at White Rock Sports Park, South Ripley.			●	
Sports Facilities Upgrades Total		**9,936**	**6,026**	**5,855**	**21,817**

SPORT AND RECREATION

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Smart Lighting for sports fields and courts	Unallocated citywide budget for planning, design and construction of smart lighting for sports fields and courts.	●	●	●	
Sports facilities – minor works – New Capital	Unallocated citywide budget for planning, design and construction of new minor works at sports facilities.	●	●	●	
Sports facilities – minor works – Refurbishment	Unallocated citywide budget for planning, design and construction of minor sports facilities refurbishment works.	●	●	●	
Sport and Recreation Total		**210**	**220**	**220**	**650**
SPORTS FACILITIES Total		**24,266**	**33,826**	**7,475**	**65,567**

ENVIRONMENT

ENVIROPLAN

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Enviroplan	Improvements to Conservation Estates and Reserves. Projects vary from signage, to trail upgrades and fencing.			●	
Flinders-Goolman Conservation Estate Entrance Upgrade	Upgrade to the Mount Elliot Road entry/gates, fencing, sign and track works.		●		
Flinders-Goolman Conservation Estate Track Upgrades	Central Ridge Track renewal and upgrade vehicle tracks (approximately 2,000m).		●		
	Ellison Road renewal and upgrade vehicle tracks (approximately 2,000m).		●		
	Honeymoon Hill Track renewal and upgrade vehicle tracks (approximately 2,000m).		●		
	Install new service trail (approximately 1,000m) from newly acquired block on Ellison Road to Harding's Paddock.		●		
	Mount Blaine Track renewal and major upgrade (approximately 2,000m).		●		
	Spotted Gum/Flinders - Goolman hiking trail major erosion reconstruction.		●		
	Upgrade of the Gamlen Circuit (Western) section.		●		

KEY: ● Concept design ● Planning and design ● Preliminary works ● Construction ● Unallocated/Reactive

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Haig Street Quarry Conservation Reserve Facilities Upgrade	Quarry Day Use upgrade, info bay, gardens and slip rail.	●			
Haig Street Quarry Conservation Reserve Fencing	200m Fencing North/western boundary.	●			
Haig Street Quarry Conservation Reserve Track Upgrades	Renew and upgrade (1,000m) of the Willy Wag Tail Circuit.	●			
Mount Grandchester Conservation Estate Fencing	Install new rural fencing (900m) along the southern boundary of the Estate.	●			
Paperbark Flats Day Use Area Upgrade	The upgrade to Paper Bark Flats Day Use Area will deliver a high standard amenity that enhances visitor experience to the estate while celebrating the natural character and cultural heritage of the area.	●	●	●	
Purga Nature Reserve Fencing	Install new fencing (120m) and farm gate along the front boundary of the Reserve along Middle Road, Purga.		●		
Redbank Rifle Range Track Upgrade	Upgrade of the Redbank Rifle Range Northern Track section.		●		
Various Minor Emergent Projects	Minor emergent projects.	●	●		
White Rock - Spring Mountain Conservation Estate Fencing	Archery Range Track fencing.	●			
	Iron Bark Track fencing.	●			
White Rock - Spring Mountain Conservation Estate Track Upgrades	Archery Range Track upgrade.	●			
	Iron Bark Track upgrade.	●			
	Major renewal and upgrade of the Powerlink Track from Paperbark Flats to Haul Road.	●			
	Upgrade (approximately 2,700m) section of Spring Mountain Trail from Spring Mountain to Woogaroo Creek junction.	●			
	Upgrade of the White Rock Loop Track.	●			
	Upgrade of the White Rock Track from Paperbark Flats Day Use Area to White Rock (3,500m).	●			
White Rock - Spring Mountain Conservation Estate Wayfinding Signage	Install of wayfinding signage.	●	●		
Enviroplan Total		**2,720**	**1,770**	**2,060**	**6,550**

IPSWICH NATURE CENTRE

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Ipswich Nature Centre Biosecurity Upgrade	Major upgrade of biosecurity area.	●	●		
Ipswich Nature Centre Improvements	Minor improvements to the Ipswich Nature Centre within Queens Park, Ipswich.	●	●	●	
Ipswich Nature Centre Total		**1,900**	**2,100**	**52**	**4,052**

NATURAL ENVIRONMENT AND STORMWATER

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Bremervale Park Constructed Wetlands Upgrade	Installation of a new ephemeral wetlands at Bremervale Park, Raceview.	●			
Brenda Court Stormwater Quality Improvement	Installation of stormwater quality improvement at Brenda Court, Collingwood Park.	●	●		

KEY: ● Concept design ● Planning and design ● Preliminary works ● Construction ● Unallocated/Reactive

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Grace Street Channel Naturalisation	Installation of ephemeral wetlands and channel naturalisation adjacent Grace Street, Wulkuraka.				
Heit Family Park Wetlands and Naturalisation	Installation of ephemeral wetlands and channel naturalisation at Heit Family Park, Willowbank.				
Local Bushland Reserve Improvements	Improvements to existing bushland reserves across the city including upgrades to tracks/ access, installation of bike deterrents and fencing and signage.				
Sarah Drive Park Bioretention Basin Rectification Works	Rectification works at the recently constructed bioretention basin at Sarah Drive Park, Yamanto.				
Natural Environment and Stormwater Total		**2,100**	**2,300**	**1,100**	**5,500**

TI TREE BIOENERGY FUNDED

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Armstrong Park Fencing Upgrade	Boundary fence modification and slide rail installation at Armstrong Park, Rosewood.				
Caledonian Park Amenities Upgrade	Detailed design for upgraded amenity facility at Caledonian Park, Thagoona.				
Coopers Road Footpath	Footpath, kerb and channel installation on Coopers Road, from the corner of Cunningham Highway to Willowbank Drive, Willowbank.				
Paynes Road Koala and Community Reserve	Establishment of a koala and community reserve at Paynes Road, Ebenezer.				
Thagoona Fencing	Boundary fences (north and south) at Pindari Drive Reserve, Thagoona.				
Ti Tree Projects	Ti Tree Bioenergy funds are to be utilised expressly for the purposes of community and environmental benefit and to offset any impacts from the facility.				
Willowbank Playground Upgrade	Accessible entries, additional play equipment and play equipment upgrades.				
Ti Tree Bioenergy Funded Total		**2,315**	**1,000**	**1,000**	**4,315**

WATERWAY RECOVERY

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Bremer River Bank Stabilisation Stage 1	Rehabilitation of eroded streambanks in the Brisbane River, following the February 2022 flood events.				
Bremer River Streambank Rehabilitation	Rehabilitation of eroded streambanks in the Bremer River, following the February 2022 flood events.				
Bremer River V-Notch Gauging Weir Fish Barrier Remediation	Remediation works to a priority fish barrier in the Bremer River at Walloon to restore connectivity.				
Kholo Bridge Reserve Launch and Access Point	Formalisation of a paddle craft access point to the Brisbane River at Kholo Bridge, Muirlea.				
Warrill Creek Fish Barrier Remediation	Remediation works to a priority fish barrier in Warrill Creek at Purga to restore connectivity.				
Waterway Recovery Projects	Unallocated citywide budget for planning, design and construction of waterway recovery projects.				
Woogaroo Creek Stabilisation Stage 6	Rehabilitation of eroded streambanks in the Woogaroo Creek, following the February 2022 flood events.				
Waterway Recovery Total		**950**	**505**	**1,125**	**2,580**
ENVIRONMENT Total		**9,985**	**7,675**	**5,337**	**22,997**

KEY: Concept design Planning and design Preliminary works Construction Unallocated/Reactive

LOCAL AMENITY

IPSWICH CENTRAL REVITALISATION

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Brisbane Street Light Up Ipswich Central	Installation of fairy lights in the fig trees on Brisbane Street, Ipswich.	●			
Brisbane Street Top of Town Refresh	Upgrade and refurbishment to the existing streetscape at the top of town, on Brisbane Street, Ipswich.	●	●	●	
Ipswich Central Revitalisation	Revitalisation projects within Ipswich Central, focusing on walkability, place movement and connectivity, Ipswich.	●	●	●	
Limestone Street and Gordon Street Green Urban Infrastructure	Upgrade the existing footpath on Limestone Street and Gordon Street to support the city's cultural assets, walkability and accessibility, Ipswich.	●	●		
Nicholas Street Cultural Heart Stage 1 and 2	Creation of a green and connected spine between d'Arcy Doyle Place and South Street to support the city's cultural assets, walkability and accessibility, Ipswich.	●		●	
Nicholas Street Cultural Heart Stage 3	Creation of a green and connected spine between South Street and Roderick Street to support the city's cultural assets, walkability and accessibility, Ipswich.	●	●		
Ipswich Central Revitalisation Total		**1,737**	**5,000**	**6,900**	**13,637**

KERB AND CHANNEL

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Alfred Street Kerb and Channel	Installation of kerb and channel on Alfred Street, from 53 Alfred Street to Dossie Lane, Riverview.		●		
Brisbane Road Kerb and Channel	Installation of kerb and channel on Brisbane Road, between Brick Street and Cole Street, Redbank.		●		
Chermside Road Kerb and Channel	Installation of new kerb and channel on Chermside Road, from McGill Street to its northern end, Basin Pocket.			●	
Ferguson Street Kerb and Channel	Installation of kerb and channel on Ferguson Street, from Pine Street to its eastern end, North Ipswich.		●		
Gulland Street Kerb and Channel	Installation of kerb and channel on Gulland Street, from Pine Street to its eastern end, North Ipswich.			●	
Smith Street Kerb and Channel	Installation of kerb and channel on Smith Street, from Pine Mountain Road to its southern end adjacent 38 Smith Street, North Ipswich.		●		
Warwick Road Kerb and Channel	Installation of kerb and channel on the northern and southern service roads of Warwick Road, including Sheehan Lane, with works on the northern service road between Perry Street and Sheehan Lane and on the southern service road from Berry Street to its southern end, Churchill.			●	
Kerb and Channel Total		**-**	**1,454**	**1,804**	**3,258**

PROVISIONAL PROJECTS

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Provisional Project Budget	Budget allocation is for provisional projects that are identified and raised throughout the year.	●	●	●	
Provisional Projects Total		**530**	**550**	**550**	**1,630**

KEY: ● Concept design ● Planning and design ● Preliminary works ● Construction ● Unallocated/Reactive

SEALED GRAVEL ROADS

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Riverside Drive Upgrade Stage 1	Upgrade of Riverside Drive to a sealed rural road standard from Kholo Botanic Gardens to Sherlocks Road, Muirlea.			●	
Sealed Gravel Roads Total		**-**	**-**	**350**	**350**

UNMAINTAINED GRAVEL ROADS

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Bellview Road Gravel Road Upgrade	Upgrade the existing unmaintained gravel road to a maintained standard on Bellview Road, Haigslea.			●	
Paten Road Gravel Road Upgrade	Upgrade the existing unmaintained gravel road to a maintained standard on Paten Road, Calvert.			●	
Penny Lane Gravel Road Upgrade	Upgrade the existing unmaintained gravel road to a maintained standard on Penny Lane, Calvert.			●	
Unmaintained Gravel Roads Total		**-**	**-**	**470**	**470**

URBAN GREENING

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Tree Protection Zone Fencing and Bollards	Installation of fencing and timber bollards adjacent to existing trees to prevent vehicular damage to the exposed tree roots.	●	●	●	
Urban Greening Total		**20**	**20**	**20**	**60**
LOCAL AMENITY Total		**2,287**	**7,024**	**10,094**	**19,405**

CORPORATE FACILITIES

FACILITY UPGRADES

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Ipswich Civic Centre Forecourt Upgrade	Forecourt upgrades including shade and additional weather protection at Ipswich Civic Centre, Ipswich.		●		
Springfield Central Community Centre Upgrade to District	Upgrade of the Springfield Central Community Centre to district-standard facilities, Springfield Central.			●	
Facility Upgrades Total		**-**	**450**	**200**	**650**
CORPORATE FACILITIES Total		**-**	**450**	**200**	**650**

SUSTAINABILITY

CLIMATE RESILIENCE

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Climate Resilience Projects	Climate Resilience Projects.	●	●	●	
Implementation of New Net Zero Roadmap	Implementation projects for the new proposed Net Zero Roadmap.		●	●	
Climate Resilience Total		**150**	**450**	**450**	**1,050**

KEY: ● Concept design ● Planning and design ● Preliminary works ● Construction ● Unallocated/Reactive

RENEWABLE ENERGY

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Eats Solar System Installation	Installation of solar system at Eats, Nicholas Street Precinct, Ipswich.	●			
North Ipswich Reserve Solar System	Installation of a 60kW+ solar PV System at North Ipswich Reserve, North Ipswich.		●		
Solar System and Electric Vehicle (EV) Charging Projects	Installation of additional solar systems and EV charging stations across the city. Exact locations have not been confirmed at this point in time.			●	
Tulmur Place Solar System Installation	Installation of solar system at Tulmur Place, Nicholas Street Precinct, Ipswich.	●			
Tulmur Walk Solar System Installation	Installation of solar system at Tulmur Walk, Nicholas Street Precinct, Ipswich.	●			
Venue Solar System Installation	Installation of solar system at Venue, Nicholas Street Precinct, Ipswich.		●		
Renewable Energy Total		**420**	**500**	**200**	**1,120**
SUSTAINABILITY Total		**570**	**950**	**650**	**2,170**

RESOURCE RECOVERY

RESOURCE RECOVERY

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Commercial Bin Purchases	Purchase of new and replacement commercial bins.	●	●	●	
Domestic Bin Purchases	Purchase of new and replacement domestic bins.	●	●	●	
Resource Recovery Centre Works	Reactive works at council's resource recovery centres.	●	●	●	
Riverview Resource Recovery Centre Hydraulic Tipper Bins	Installation of hydraulic tipper bins to improve customer safety, increase efficiency and reduce manual handling of heavy waste at the Riverview Resource Recovery Centre, Riverview.	●			
Riverview Resource Recovery Centre Internal Traffic Management	Upgrade to existing road network to improve access and user experience when traveling through the Riverview Resource Recovery Centre, Riverview.	●	●		
Riverview Resource Recovery Centre Kerb and Channelling	Rehabilitation of existing kerb and channel within the Riverview Resource Recovery Centre, Riverview.	●			
Riverview Resource Recovery Centre Recycle Street	Improvements to visualisations of resource recycling area at the Riverview Resource Recovery Centre, Riverview.	●	●		
Southern Resource Recovery Centre Installation Stage 1 – Preliminary inc Geotech	Installation of a new facility incorporating the Southern Resource Recovery Centre to meet the growth needs of the city.	●	●	●	
Southern Resource Recovery Centre Installation Stage 2 – External Roadworks and Bulk Earthworks	Installation of a new facility incorporating the Southern Resource Recovery Centre to meet the growth needs of the city.			●	
Western Resource Recovery Centre Installation	Installation of a new Western Resource Recovery Centre to replace the existing Rosewood Resource Recovery Centre, Rosewood.	●			
Resource Recovery Total		**4,351**	**3,072**	**14,596**	**22,019**
RESOURCE RECOVERY Total		**4,351**	**3,072**	**14,596**	**22,019**

KEY: ● Concept design ● Planning and design ● Preliminary works ● Construction ● Unallocated/Reactive

DISASTER AND NATURAL HAZARD MANAGEMENT

DISASTER AND EMERGENCY MANAGEMENT

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Disaster Awareness Camera Network – Fire Detection Cameras	Specialist fire detection and disaster monitoring cameras.				
Disaster Awareness Camera Network – Flood Cameras	Cameras utilised to monitor disaster events and provide situational awareness to council and the public. To replace existing temporary cameras.				
Enviromon Software Replacement	This is the software system utilised by council to store flood warning infrastructure network data and share data with the Bureau of Meteorology (BOM).				
Government Wireless Network Radios	Government Wireless Network radios.				
Low Cost Flood Monitoring Devices	Alternative low cost flood water alert devices that can be utilised to expand the council flood monitoring network in a more economic way.				
Disaster and Emergency Management Total		**350**	**170**	**150**	**670**
DISASTER AND NATURAL HAZARD MANAGEMENT Total		**350**	**170**	**150**	**670**

ASSET REHABILITATION

BRIDGE AND CULVERT REHABILITATION

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Addison Road Footbridge Rehabilitation	Footbridge rehabilitation works on Addison Road, Camira.				
Bergins Hill Road Culvert Rehabilitation	Culvert rehabilitation works on Bergins Hill Road, Bundamba.				
Bridge and Culvert Rehabilitation Projects	Unidentified bridge and culvert rehabilitation projects.				
Bridge Joint Rehabilitation	Bridge joint rehabilitation works identified from routine inspections.				
Camira Springfield Community Centre Boardwalk Rehabilitation	Boardwalk rehabilitation works at the Camira Springfield Community Centre, Camira.				
Clem Street Footbridge Embankment Protection	Embankment protection works on Clem Street footbridge, Brassall.				
Creek Street Bridge Rehabilitation	Bridge rehabilitation work on Creek Street, Bundamba.				
Cyprus Street Retaining Wall Replacement	Replacement of existing wooden retaining wall at 32 Cyprus Street, North Ipswich.				
Fernvale Road Bridge Rehabilitation	Bridge rehabilitation work on Fernvale Road, Brassall.				
Goodna Community Centre Retaining Wall Replacement	Replacement of retaining wall at Goodna Community Centre, Goodna.				
Haig Street Footbridge Rehabilitation	Footbridge rehabilitation works on Haig Street, Brassall.				
Hancock Bridge Barrier Replacement	Replacement of the Hancock Bridge barriers, on Albion Street and Kingsmill Road, Brassall/Coalfalls.				
Incinerator Theatre Retaining Wall Replacement	Retaining wall replacement works at the Incinerator Theatre, Queens Park, Ipswich.				
Ipswich Bowls Club Retaining Wall Replacement	Replacement of retaining wall at Ipswich Bowls Club, Ipswich.				
Ipswich Croquet Club Retaining Wall Replacement	Edge board replacement at Queens Park Croquet Club, Ipswich.				
John Street Culvert Rehabilitation	Culvert rehabilitation work on John Street, Rosewood.				
Kholo Garden Depot Retaining Wall Replacement	Replacement of retaining wall at Kholo Garden Depot, Kholo.				
Lower James Street Bridge Rehabilitation	Bridge rehabilitation work on Lower James Street, Goodna.				

KEY: Concept design · Planning and design · Preliminary works · Construction · Unallocated/Reactive

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Mary Street Footbridge Replacement	Footbridge rehabilitation works on Mary Street, Blackstone.				
McFarland Bridge Abutment Protection	Bridge abutment protection works on McFarland Bridge on Mount Mort Road, Grandchester.				
Middle Road Culvert Rehabilitation	Replace the culvert located at the intersection of Middle Road and Stevens Road, Purga.				
Mill Street Footbridge Replacement	Footbridge rehabilitation works on Mill Street, Rosewood.				
Nerima Gardens Pond Rehabilitation	Reinstatement of pond edge and slope rehabilitation at Nerima Gardens, Ipswich.				
Paddington Reserve Boardwalk Rehabilitation	Boardwalk rehabilitation works at Paddington Reserve, Flinders View.				
Pan Pacific Peace Gardens Footbridge Rehabilitation	Footbridge rehabilitation works at Pan Pacific Peace Gardens, Redbank.				
Popple Point Place Fence Replacement	Replacement of a damaged hard wood fence at Popple Point Place, Springfield Lakes.				
Queens Park Caretaker's Residence Retaining Wall Replacement	Retaining wall replacement works at the caretaker's residence, Queens Park, Ipswich.				
Queens Park Retaining Wall Kerb Extension	Retaining wall kerb extension works at the Ipswich Bowling Club, Queens Park, Ipswich.				
Riverheart Parklands Boardwalk Replacement	Boardwalk replacement works at Riverheart Parklands, Ipswich.				
Rosewood Laidley Road Culvert Replacement	Culvert replacement works at Rosewood Laidley Road, Grandchester.				
Sandy Creek Footbridge Replacement	Footbridge replacement works on Sandy Creek, Camira.				
Scenic Park Retaining Wall Replacement	Retaining wall replacement works at Scenic Park, Brookwater.				
Springfield Lake Park Boardwalk Rehabilitation	Rehabilitation of curved deck at Springfield Lake Park, Springfield Lakes.				
Springfield Lake Park Culvert Rehabilitation	Rehabilitation of the culvert at Springfield Lake Park, Springfield Lakes.				
Tallegalla Road Stormwater Culvert Rehabilitation Stage 2	Culvert rehabilitation work on Tallegalla Road, Tallegalla.				
Three Mile Bridge Abutment Protection	Bridge abutment works on the Three Mile Bridge, Old Toowoomba Road, Leichhardt.				
Bridge and Culvert Rehabilitation Total		**4,191**	**7,036**	**10,541**	**21,768**

DISTURBED LAND MANAGEMENT

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Borallon Closed Landfill Remediation	Rehabilitation of closed landfill site at Borallon.				
Brittains Road Closed Landfill Stormwater Infrastructure Remediation	Remediation of failed stormwater infrastructure on Brittains Road Closed Landfill located at 63 Brittains Road, Augustine Heights and adjoining Program 30 lot 900SP300718.				
Disturbed Land Remediation Projects	Unallocated citywide budget for planning, design and construction of disturbed land remediation projects.				
Disturbed Land Site Compliance Works	Reactive projects identified through routine investigations/inspections of council owned historic landfill and mine sites.				
Environmental Monitoring Infrastructure	Installation of telemetry monitoring systems at disused landfill sites to monitor underground gases.				
Redbank Rifle Range Intersection of Duncan Street Kruger Parade Redbank Plains Landfill and Stormwater Infrastructure Works	Remediation of damaged landfill and stormwater infrastructure near the intersection of Duncan Street and Kruger Parade, Redbank Plains.				

KEY: Concept design · Planning and design · Preliminary works · Construction · Unallocated/Reactive

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Whitwood Road (South) Historical Landfill Remediation	Rehabilitation of the Whitwood Road (South) Historical Landfill site, New Chum, by capping and stormwater drainage works.				
Woogaroo Closed Landfill Leachate and Gas Management	Installation of leachate and gas management infrastructure at the Woogaroo Closed Landfill site, Goodna.				
Disturbed Land Management Total		**2,342**	**1,397**	**1,702**	**5,441**

DRAINAGE REHABILITATION

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
134–136 Lyndon Way Drain Rehabilitation	Rehabilitation of the collapsed and displaced drain due to tree roots at 134–136 Lyndon Way, Karalee.				
Albert Street Open Drain Rehabilitation	Rehabilitation of the open drain at 60B Albert Street, Rosewood.				
Bergins Hill Road Drainage Channel Rehabilitation	Rehabilitation of existing stormwater drainage channel on Bergins Hill Road, Bundamba.				
Chermside Road Drainage Rehabilitation	Rehabilitation of existing stormwater drainage infrastructure on Chermside Road, East Ipswich.				
Drainage Reactive Works	Reactive stormwater drainage rehabilitation projects currently not identified and may be required to be completed as soon as practical.				
East Ipswich Catchment Drainage Rehabilitation Stage 2	Rehabilitation of existing stormwater drainage infrastructure within the East Ipswich Catchment Stage 2.				
East Ipswich Catchment Drainage Rehabilitation Stage 3	Rehabilitation of existing stormwater drainage infrastructure within the East Ipswich Catchment Stage 3.				
East Ipswich Catchment Drainage Rehabilitation Stage 4	Rehabilitation of existing stormwater drainage infrastructure within the East Ipswich Catchment Stage 4.				
East Ipswich Catchment Drainage Rehabilitation Stage 5	Rehabilitation of existing stormwater drainage infrastructure within the East Ipswich Catchment Stage 5.				
East Ipswich Catchment Drainage Rehabilitation Stage 6	Rehabilitation of existing stormwater drainage infrastructure within the East Ipswich Catchment Stage 6.				
Holly Court Detention Basin Fence Replacement	Replacement of the deteriorated fence around the Holly Court detention basin, Raceview.				
Ipswich Cemetery Drainage Rehabilitation	Rehabilitation of existing stormwater drainage infrastructure within the Ipswich General Cemetery, Ipswich.				
Lowry Lane and Colvin Street Drainage Rehabilitation	Replacement of existing stormwater drainage infrastructure on Lowry Lane and Colvin Street, North Ipswich.				
Moffat Street Drainage Reconstruction	Reconstruction of existing stormwater drainage infrastructure on Moffatt Street, Ipswich.				
Park Street Drainage Reconstruction	Reconstruction, roof water re-alignment and verge reinstatement of the existing stormwater drainage infrastructure on Park Street, Ipswich.				
Park Street Drainage Rehabilitation	Rehabilitation of existing stormwater drainage infrastructure on Park Street, Ipswich.				
Pryde and Hume Streets Drainage Rehabilitation	Rehabilitation of existing stormwater drainage infrastructure adjacent to Pryde Street and Hume Street, Woodend.				
Rex Street Drainage Rehabilitation	Rehabilitation of existing stormwater drainage infrastructure on Rex Street, Eastern Heights.				
Rosewood Detention Basin Rehabilitation	Rehabilitation of Rosewood detention basin, Rosewood.				
Smith Street Drainage Rehabilitation	Rehabilitation of existing stormwater drainage infrastructure on Smith Street, North Ipswich.				
Springfield Lakes Lower Dam Spillway Access Rehabilitation	Rehabilitation of the lower dam spillway access at Springfield Lakes.				
Tregair Street and Whitehill Road Drainage Reconstruction	Rehabilitation of existing stormwater drainage infrastructure on Tregair Street and Whitehill Road, Newtown.				

KEY: Concept design · Planning and design · Preliminary works · Construction · Unallocated/Reactive

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Unallocated Drainage Rehabilitation Projects	Unallocated drainage rehabilitation projects including design, pipe relining and replacement activities.		●	●	
Vineyard Street Drainage Rehabilitation	Rehabilitation of existing stormwater drainage infrastructure on Vineyard Street, One Mile.		●		
Woodend Catchment Drainage Rehabilitation Stage 1	Rehabilitation of existing stormwater drainage infrastructure within the Woodend Catchment Stage 1.	●			
Woodend Catchment Drainage Rehabilitation Stage 2	Rehabilitation of existing stormwater drainage infrastructure within the Woodend Catchment Stage 2.		●		
Woodend Catchment Drainage Rehabilitation Stage 3	Rehabilitation of existing stormwater drainage infrastructure within the Woodend Catchment Stage 3.			●	
Woodend Catchment Drainage Rehabilitation Stage 4	Rehabilitation of existing stormwater drainage infrastructure within the Woodend Catchment Stage 4.	●		●	
Woodend Catchment Drainage Rehabilitation Stage 5	Rehabilitation of drainage rehabilitation and realignment works within the Woodend Catchment Stage 5.		●	●	
Woodend Road Drainage Reconstruction	Rehabilitation of existing stormwater drainage infrastructure on Woodend Road, Sadliers Crossing.	●			
Drainage Rehabilitation Total		**10,297**	**5,870**	**13,845**	**30,012**

FACILITY REHABILITATION

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Auto Door Renewal Program	Programmed replacement and rehabilitation of council's existing automatic door assets at various council facilities across the city.			●	
Building and Facility Rehabilitation Projects	Programmed replacement and rehabilitation of council's facilities across the city.			●	
Building Management System Replacement Program	Replacement program for building management system equipment across council facilities to ensure efficient maintenance of temperature, humidity and indoor air quality levels.	●	●		
Cold Room Renewal Program	Programmed replacement and rehabilitation of council's existing cold room assets at its various facilities across the city.			●	
Cooneana Heritage Centre Historical Society Clubhouse Rehabilitation	Renewal of the historic Motorcycle Clubhouse at the Cooneana Heritage Centre, New Chum.		●	●	
Drinking Water Unit Replacement Program	Replacement program for drinking water units within council facilities.	●	●		
Facilities Air-Conditioning System Replacement Program	Replacement of aging air-conditioning systems within council facilities.	●	●	●	
Facilities Minor Works Program	Minor facility refurbishment projects raised through the customer service request process.	●	●	●	
Goodna SES Sewerage Connection	Connection to the sewerage system at the Goodna SES facility, Redbank Plains.	●			
Incinerator Theatre and Jean Pratt Building Main Switchboard Renewal	Renewal of end-of-life switchboard that services the Jean Pratt Building, Ipswich.	●			
Incinerator Theatre Chimney Refurbishment	Refurbishment of the chimney at the Incinerator Theatre, Ipswich.	●			
Ipswich Art Gallery Drainage Rehabilitation	Rehabilitation works required to prevent rising damp occurring at Ipswich Art Gallery, Ipswich.	●			
Ipswich Art Gallery Forecourt Refurbishment	Replacement of the defective floor finishes within Ipswich Art Gallery forecourt area, Ipswich.		●	●	
Ipswich Art Gallery Retaining Wall Renewal	Renewal of timber retaining wall adjacent to Ipswich Art Gallery and Workshop, Ipswich.	●			

KEY: ● Concept design ● Planning and design ● Preliminary works ● Construction ● Unallocated/Reactive

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Ipswich Art Gallery Roof Safety System	Upgrade of the roof safety system at Ipswich Art Gallery.	●			
Ipswich Art Workshop Refurbishment	Minor refurbishment of fixings at Ipswich Art Workshop, Ipswich.		●		
Ipswich Civic Centre Foyer Ceiling Rehabilitation	Rehabilitation of the foyer ceiling within Ipswich Civic Centre, Ipswich.		●		
Ipswich Civic Centre Gallery Amenities Rehabilitation	Refurbishment of the existing gallery toilets within Ipswich Civic Centre, Ipswich.		●		
Ipswich Civic Centre Plant Deck Installation	Installation of a plant deck at Ipswich Civic Centre to prevent roof leaks, Ipswich.	●			
Ipswich Civic Centre Vehicle Access Improvement	Reconstruction of existing vehicular access to Ipswich Civic Centre, Ipswich.		●		
Ipswich Motorsport Precinct Main Switchboard Renewal	Renewal of the main electrical switchboard at lease area J, Ipswich Motor Sport Precinct, Willowbank.		●		
Ipswich Motorsport Precinct Sewer Modifications	Modification of the sewer at Ipswich Motor Sport Precinct, Willowbank.	●			
Ipswich Pound Gate Replacement	Replacement of the entrance gate to Ipswich Pound, West Ipswich.		●		
Ipswich RSL Floor Levels Refurbishment	Refurbishment of the floor at Ipswich RSL, Ipswich.	●			
North Ipswich Bowls Club Car Park Resurfacing	Resurfacing of North Ipswich Bowls Club car park, North Ipswich.	●	●		
Old Woollen Mills Roof Replacement	Roof rectification works at Old Woollen Mills, North Ipswich.	●	●	●	
Painting Refurbishment Program	Painting refurbishments for council's existing buildings and facilities.			●	
Queens Park Bowls Club Roof Renewal	Roof rectification works at Queens Park Bowls Club, Ipswich.	●			
Queens Park Café Flooring Renewal	Renewal of kitchen vinyl at Queens Park Café, Ipswich.	●			
Riverview Depot Lower Car Park Rehabilitation	Rehabilitation of the lower car park pavement at Riverview Depot, Riverview.	●	●		
Robelle Domain Display Unit Replacement	Replacement of the LED multifunction display unit at The Circle, Robelle Domain, Springfield Central.			●	
Roof Refurbishment Program	Programmed minor refurbishments of council's existing roof assets at its various facilities across the city.			●	
Switchboard Renewal Program	Programmed renewal of council's existing electrical switchboard assets at its various facilities across the city.			●	
Tallegalla House Refurbishment	Various refurbishment works of Tallegalla House, Tallegalla.	●			
Water Heating Equipment Renewal Program	Programmed renewal of council's existing hot water units and thermostatic mixing valves assets at its various facilities across the city.			●	
Facility Rehabilitation Total		**3,100**	**3,240**	**2,325**	**8,665**



GRAVEL ROAD REHABILITATION

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Gravel Resheeting Program	Reconstruction of existing gravel roads across the city. Locations are based on routine inspections and service requests.	●	●	●	
Gravel Road Rehabilitation Total		**2,000**	**2,625**	**2,702**	**7,327**

KEY: ● Concept design ● Planning and design ● Preliminary works ● Construction ● Unallocated/Reactive

KERB AND CHANNEL REHABILITATION

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Argyle Street Kerb and Channel Rehabilitation	Road reconstruction on Argyle Street, between Henty Drive to Price Close and 40 to 50 Argyle Street, Redbank Plains.	●	●		
Edgar Street Kerb and Channel Rehabilitation	Reconstruct a section of kerb and channel on Edgar Street, from Whitehill Road to Minnis Street, Eastern Heights.		●	●	
Frederick Street Kerb and Channel Rehabilitation	Reconstruct a section of kerb and channel on Frederick Street, from Glebe Road to George Street, Newtown.	●	●		
Gladstone Road Kerb and Channel Rehabilitation	Reconstruction of kerb and channel from 1 to 21 Gladstone Road, Sadliers Crossing.	●	●	●	
Holt Street Kerb and Channel Rehabilitation	Road reconstruction on Holt Street, from Glenelg Drive to end, Brassall.	●		●	
Minor Kerb and Channel Rehabilitation Unallocated Program	Unallocated budget for reactive kerb and channel rehabilitation projects.	●			
Queen Street Kerb and Channel Rehabilitation	Reconstruct a section of kerb and channel on Queen Street, from Blackstone Road to George Street, Newtown.		●	●	
Royal George Lane Kerb and Channel Rehabilitation	Road reconstruction works on Royal George Lane, from John Street to Albert Street, Rosewood.	●	●		
Russell Drive Kerb and Channel Rehabilitation	Road reconstruction works on Russell Drive, from Llewellyn Street to 65 Russell Drive, Redbank Plains.	●	●	●	
Trevlac Street Kerb and Channel Rehabilitation	Road reconstruction on Trevlac Street, Rosewood.	●		●	
View Street Kerb and Channel Rehabilitation	Road reconstruction on View Street, from Panton Street to 12 View Street, Woodend.	●	●	●	
West Street Kerb and Channel Rehabilitation	Reconstruct a section of kerb and channel on West Street, from Darling Street East to Mary Street, Woodend.	●	●		
Kerb and Channel Rehabilitation Total		**835**	**1,210**	**2,920**	**4,965**

PARKS REHABILITATION

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Battye Park Playground Replacement	Replacement of existing playground equipment at Battye Park, Brassall.		●	●	
Castle Hill Blackstone Reserve Car Park Refurbishment	Refurbishment of the existing car park at Castle Hill Blackstone Reserve, Blackstone.	●			
Grande Park Playground	Replace the mountain slide and relocate the maintenance access gate at Grande Park, Springfield Lakes.	●			
Griffiths Park Playground Replacement	Replacement of existing playground equipment at Griffiths Park, Bellbird Park.	●	●		
Haig Street Conservation Reserve Bollards	Replacement of the existing timber bollards with recycled plastic bollards at the Haig Street Conservation Reserve, Brassall.		●		
Hancock Park Playground Replacement	Replacement of play equipment at Hancock Park, Eastern Heights.		●	●	
Hayden Park Play Equipment Renewal	Renewal of general play equipment at Hayden Park, Riverview.		●	●	
Johnston Park Play Equipment Renewal	Replacement of play equipment unit and shade sail pole removal at Johnston Park, Rosewood.			●	
Lakes Entrance Park Play Equipment Renewal	Renewal of general play equipment and fencing at Lakes Entrance Park, Springfield Lakes.			●	
Leichhardt Park Swing Replacement	Replacement of the swing set at Leichhardt Park, One Mile.	●			
Len Shearer Park Play Equipment Rehabilitation	Replacement of the existing play equipment at Len Shearer Park, Bellbird Park.			●	

KEY: ● Concept design ● Planning and design ● Preliminary works ● Construction ● Unallocated/Reactive

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Limestone Park Boundary Bollard Replacement	Replacement of existing timber bollards surrounding Limestone Park, Ipswich.				
Limestone Park Fitness Equipment Replacement	Relocation and replacement of the existing fitness equipment within Limestone Park, Ipswich.				
Lobley Park Play Equipment Rehabilitation	Replacement of the existing play equipment and lighting at Lobley Park, Churchill.				
Marsh Park Shade Structure Renewal	Replacement of the shade sail structure at Marsh Park, Raceview.				
Neumann Family Park Play Equipment Rehabilitation	Renewal of the existing play equipment and softfall edging at Neumann Family Park, Leichhardt.				
Norm Craswell Park Play Equipment Renewal	Playground renewal works at Norm Craswell Park, Redbank Plains.				
Organic Softfall Replacement	Rehabilitation of existing playground organic/mulch softfall identified through the internal and external service request process.				
Orion Lagoon Lighting Replacement	Replacement of lighting at the Orion Lagoon, Springfield Central.				
Paddington Reserve Playground Replacement	Replacement of the existing playground within Paddington Reserve, Flinders View.				
Parks Refurbishment Reactive Works	Reactive works within parks and identified through the internal and external service request process.				
Playground Rehabilitation Program	Reactive playground refurbishment works within parks and identified through the internal and external service request process.				
Regatta Walk Teenage Playground Rehabilitation	Replacement of the climbing unit at the teenage playground section of Regatta Walk, Springfield Lakes.				
Robelle Domain Perimeter Lighting	Additional security lighting for the council compound at Robelle Domain, Springfield Central.				
Rotary Bicentennial Park Softfall Rehabilitation	Replacement of organic softfall with synthetic softfall at Rotary Bicentennial Park, Redbank Plains.				
Rourkes Park Play Area Rehabilitation	Replacement of existing playground at Rourkes Park, Flinders View.				
Rubber Softfall Replacement	Rehabilitation of existing playground rubber softfall. These locations are determined from routine playground inspections and by the service request process.				
Shade Sail Replacement	Replacement of existing shade sails at various locations across the city.				
Shapcott Park Canoe Ramp Renewal	Renewal of the canoe ramp at Shapcott Park, Coalfalls.				
Springfield Central Sports Complex Shade Structure Renewal	Shade structure renewal at Springfield Central Sports Complex, Springfield Central.				
Streeton Park Bollard Rehabilitation	Rehabilitation of the timber bollards at Streeton Park, Redbank Plains.				
Sutton Park Fitness Equipment Renewal	Renewal of the existing fitness equipment at Sutton Park, Brassall.				
Sutton Park Playground Replacement	Replacement of the existing playground at Sutton Park, Brassall.				
The Cricket Pitch Play Area Rehabilitation	Replacement of the existing playground at The Cricket Pitch, Pine Mountain.				
Thomas and Rose Woods Park Shade Structure Renewal	Shade structure renewal at Thomas and Rose Woods Park, Redbank Plains.				
Parks Rehabilitation Total		**2,915**	**2,624**	**2,818**	**8,357**

PATH REHABILITATION

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Argyle Street Footpath Rehabilitation	Replacement of a section of footpath at Argyle Street, Redbank Plains.				
Atlantic Drive Sporting Complex Footpath Rehabilitation	Replacement of a section of footpath affected by tree roots along the Atlantic Drive Sporting Complex, Springfield Lakes.				

KEY: Concept design · Planning and design · Preliminary works · Construction · Unallocated/Reactive

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Byrne Street Footpath Rehabilitation	Replacement and upgrade of the footpath on Byrne Street, Bundamba.				
Charlotte Street Footpath Rehabilitation	Treatment of a section of footpath and fence installation at Charlotte Street, Blackstone.				
Hume Street Footpath Rehabilitation	Replacement of a section of footpath and construction of retaining wall to ensure slope stability at Hume Street, Woodend.				
Lorikeet Street Reserve Footpath Rehabilitation	Replacement of a section of footpath at Lorikeet Street Reserve, Bundamba.				
Path Rehabilitation Projects	Rehabilitation of existing pedestrian pathways. These locations are determined from routine inspections and by the service request process.				
Sharpless Road Footpath Rehabilitation	Replacement of a section of footpath on Sharpless Road, Springfield.				
Tallon Street Footpath Rehabilitation	Replacement of a section of footpath on Tallon Street, Sadliers Crossing.				
Warwick Road Footpath Rehabilitation	Stormwater mitigation works by elevating the footpath and kerb and channel ramp at 28 Warwick Road, Ipswich.				
Wellness Way Footpath Rehabilitation	Replacement of a section of footpath affected by tree roots along St Peters Lutheran College on Wellness Way, Springfield Central.				
Whitehill Road Footpath Rehabilitation	Replacement of a section of footpath on Whitehill Road, Eastern Heights.				
Path Rehabilitation Total		**1,170**	**1,030**	**1,250**	**3,450**



SEALED ROAD REHABILITATION

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Albert Street Road Rehabilitation	Road pavement reconstruction works on Albert Street, Rosewood.				
Augusta Parkway Road Rehabilitation	Road pavement reconstruction works on a section of Augusta Parkway, Augustine Heights/Brookwater.				
Boundary Street Rehabilitation	Road pavement reconstruction works on Boundary Street, Moores Pocket.				
Brisbane Terrace Road Rehabilitation Stage 1	Road pavement reconstruction works on Brisbane Terrace, from Lower James Street to the east of George Street, Goodna.				
Brisbane Terrace Road Rehabilitation Stage 2	Road pavement reconstruction works on Brisbane Terrace, from Lower Cross Street to 235 Brisbane Terrace, Goodna.				
Burgoyne Street Road Rehabilitation	Road pavement reconstruction works on Burgoyne Street, from 19/21 to 37 Burgoyne Street, Bundamba.				
Cedar Road Rehabilitation Stage 1	Road pavement reconstruction works on Cedar Road, from 81 to 101 Cedar Road, Redbank Plains.				
Cedar Road Rehabilitation Stage 2	Road pavement reconstruction works on Cedar Road, Redbank Plains.				
Church Street Road Rehabilitation	Road pavement reconstruction works on Church Street, Goodna.				
Citywide Sealed Road Resurfacing	Road resurfacing works at various locations across the city.				
Citywide Sealed Road Resurfacing – Forward Design	Road resurfacing scoping and design at various locations across the city.				
Claus Road Rehabilitation	Road pavement reconstruction works on Claus Road, Haigslea.				
Cobalt Street Road Rehabilitation	Road pavement reconstruction works on Cobalt Street, from 67 Boundary Steet to Emery Street, Carole Park.				
Collingwood Drive Road Rehabilitation	Road pavement reconstruction works on Collingwood Drive, Collingwood Park.				

KEY: Concept design · Planning and design · Preliminary works · Construction · Unallocated/Reactive

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Creek Street Road Rehabilitation	Road pavement reconstruction works on Creek Street, between Mining Street to 62 Creek Street, Granville entrance, Bundamba.				
Dellvene Crescent Road Rehabilitation	Road pavement reconstruction works on Dellvene Crescent, Rosewood.				
Dudleigh Street Road Rehabilitation	Road pavement reconstruction works on Dudleigh Street, Booval.				
Griffith Road Rehabilitation	Road pavement reconstruction works on Griffith Road, from 2A to 2B Griffith Road, Ipswich.				
Johnston Street Road Rehabilitation	Road pavement reconstruction works on a section of Johnston Street, Bellbird Park.				
Junction Road Rehabilitation	Road pavement reconstruction works on Junction Road, Karalee.				
Lansdowne Way Road Rehabilitation	Road pavement reconstruction works on Lansdowne Way, Chuwar.				
Lobb Street Road Rehabilitation	Road pavement reconstruction works on Lobb Street, Churchill.				
Marvin Street Road Rehabilitation	Road pavement reconstruction works on Marvin Street, Eastern Heights.				
Mary Street Road Rehabilitation	Road pavement reconstruction works on Mary Street, Blackstone.				
Mica Street Road Rehabilitation	Road pavement reconstruction works on Mica Street, Carole Park.				
Old Logan Road Rehabilitation	Road pavement reconstruction works on Old Logan Road, Camira.				
Purga School Road Widening	Purga School Road rehabilitation and widening to align with the new bridge, Purga.				
Redbank Plains Road Rehabilitation	Road pavement reconstruction works on Redbank Plains Road, Redbank Plains.				
Reif Street Road Rehabilitation	Road pavement reconstruction works on Reif Street, from Ripley Road to Whitehill Road roundabout, Flinders View.				
River Road Rehabilitation	Road pavement reconstruction works on a section of River Road, Redbank.				
Springfield Lakes Boulevard Road Rehabilitation	Road pavement reconstruction works on Springfield Lakes Boulevard, Springfield Lakes.				
Taloma Avenue Road Rehabilitation	Road pavement reconstruction works on Taloma Avenue, Chuwar.				
Vivian Street Road Rehabilitation	Road pavement reconstruction works on a section of Vivian Street, between Minnis Street and Frederick Street, Eastern Heights.				
Whitehill Road Rehabilitation	Road pavement reconstruction works on Whitehill Road, from Cascade Street to the culvert, south of Pendragon Street, Raceview.				
Willowtree Drive Road Rehabilitation	Road pavement reconstruction works on a section of Willowtree Drive, from Dianthus Place to 30 Willowtree Drive, Flinders View.				
Woodend Road Rehabilitation	Road pavement reconstruction works on Woodend Road, Woodend.				
Sealed Road Rehabilitation Total		**17,600**	**18,615**	**30,712**	**66,927**

SPORTS FACILITY REHABILITATION

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Andre Ripoll Remote Control Track Renewal	Renewal of remote control track due to age and accumulated defects at Andre Ripoll Park, Carole Park.				
Anzac Park Oval A Lighting Replacement	Replacement of existing lighting at Oval A, Anzac Park, Rosewood.				
Aquatic Facility Electrical Rehabilitation Program	Citywide rehabilitation program for electrical items supporting at council's aquatic facilities.				
Atlantic Drive Sporting Complex Tennis Court Lighting Replacement	Replacement of the tennis court lights and poles within the Atlantic Drive Sporting Complex, Springfield Lakes.				

KEY: Concept design · Planning and design · Preliminary works · Construction · Unallocated/Reactive

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Bob Gamble Park Zero-Depth Shade Sail Renewal	Renewal of the shade sails over the zero depth water park and adjacent areas at Bob Gamble Park, Ipswich.	●	●	●	
Bundamba Swim and Gym Centre Artificial Surface Renewal	Remediation of the wet area artificial surface at the Bundamba Swim and Gym Centre, Bundamba.		●	●	
Bundamba Swim and Gym Centre Shade Sail Renewal	Renewal and redesign of the shade sail located over the zero depth pool at Bundamba Swim and Gym Centre, Bundamba.	●			
Caledonian Park Sports Field Lighting Rehabilitation	Renewal of sports field lighting at Caledonian Park, Thagoona.		●		
Ebbw Vale Memorial Park Sports Field Lighting Renewal	Renewal of the lighting at the Ebbw Vale Memorial Park sports field, Ebbw Vale.		●		
Electrical Pit Rehabilitation Works	Citywide rehabilitation program for electrical pits at council's sporting facilities.	●	●	●	
Evan Marginson Park Retaining Wall Rehabilitation	Rehabilitation of the existing spectator retaining wall between the netball courts and gym building at Evan Marginson Park, Goodna.		●		
Goodna Aquatic Centre Fence Renewal	Renewal of the perimeter pool safety fencing at the Goodna Aquatic Centre, Goodna.		●	●	
Goodna Aquatic Centre Pump Room Renewal	Extensive renewal of the pumproom structure housing dosing and filtration equipment at the Goodna Aquatic Centre, Goodna.		●	●	
Goodna Rugby League Club Refurbishment Works	Refurbishment works at the Goodna Rugby League Club, Goodna.	●	●		
Grande Park Tennis Court Renewal	Renewal of the Grande Park tennis court including fencing, lighting and drainage rehabilitation, Springfield Lakes.		●	●	
Ipswich Motorsport Precinct Lease A Fencing Replacement	Replace fencing at the West Moreton Auto Club, Willowbank.			●	
Leichhardt Park Aquatic Centre Shed Renewal	Renewal of end-of-life shed at the Leichhardt Park Aquatic Centre, Leichhardt.	●	●		
Limestone Park Bill Paterson Oval Irrigation Rehabilitation	Irrigation refurbishment on Bill Paterson Oval, Limestone Park, Ipswich.	●			
Limestone Park Cricket Net Lighting Renewal	Renewal of existing cricket net lighting at Limestone Park, Ipswich.		●	●	
Limestone Park Netball Facility Court Resurfacing	Resurfacing of existing netball courts at Limestone Park, Ipswich.	●			
Pool Blanket Replacement Program	Citywide replacement program for pool blankets at council's aquatic centres.	●	●	●	
Redbank Collingwood Park Sports Centre Outdoor Court Renewal	Outdoor court renewal at the Redbank Collingwood Park Sports Centre, Redbank.	●	●		
Redbank Plains Recreation Reserve Field Dugouts Renewal	Renewal of the dugouts at Redbank Plains Recreation Reserve, Redbank Plains.		●	●	
Redbank Plains Recreation Reserve Oval A Lighting Replacement	Replacement of existing lighting at Oval A, Redbank Plains Recreation Reserve, Redbank Plains.	●			
Redbank Plains Recreation Reserve Oval F and G Lighting Replacement	Replacement of existing lighting at Oval F and G, Redbank Plains Recreation Reserve, Redbank Plains.			●	
Rosewood Aquatic Centre Changeroom Flooring Renewal	Renewal of the changeroom flooring at Rosewood Aquatic Centre, Rosewood.	●			
Rosewood Aquatic Centre Facility Renewal	Renewal of the Rosewood Aquatic Centre, Rosewood.		●	●	
Rosewood Aquatic Centre Facility Upgrades	Upgrade of the Rosewood Aquatic Centre as an outcome of the Aquatic Facilities Action Plan, Rosewood.	●			
Sports Facility Irrigation Metering and Control Remediation	Remediation of known irrigation water usage controls to prevent water wastage and unnecessary repairs and site monitoring.			●	

KEY: ● Concept design ● Planning and design ● Preliminary works ● Construction ● Unallocated/Reactive

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Sports Facility Irrigation Rehabilitation Program	Citywide program for rehabilitation and renewal of council's sports field irrigation systems.				
Sports Facility Rehabilitation Projects	Reactive sports facility rehabilitation projects based on customer requests and condition assessments.				
Sports Field Lighting Reactive Works	Reactive replacement of non-conforming sports field lighting across the city.				
Springfield Central Sports Complex Facility Lighting Renewal	Renewal of facility lighting at Springfield Central Sports Complex, Springfield Central.				
Springfield Central Sports Complex Netball Court Lighting Renewal	Renewal of lighting at the netball court, Springfield Central Sports Complex, Springfield Central.				
Tivoli Sporting Complex Dugouts and Structures Renewal	Complete renewal of various steel exterior structures at the Tivoli Sporting Complex, Tivoli.				
Woodend Park Oval A Lighting Replacement	Replacement of existing lighting at Oval A, Woodend Park, Woodend.				
Sports Facility Rehabilitation Total		**5,880**	**2,715**	**3,750**	**12,345**

STREET FURNITURE REHABILITATION

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Guard Rail Roadside Furniture Reinstatement	Reactive and unplanned guardrail replacement across the city.				
Old Logan and Addison Road Traffic Signal Refurbishment	Replacement of the traffic signal controller system and overhead lanterns at Old Logan Road, Addison Road and Cairns Road intersection, Camira.				
Redbank Plains Road Traffic Signal Replacement	Replacement of the traffic signal controller system and overhead lanterns at Redbank Plains Road, and at the signalised pedestrian crossing between Kruger Parade and Eagle Street, Bellbird Park.				
Road Pavement Marking Reinstatement	Programmed pavement marking replacement across the city.				
Traffic Facilities Reinstatement	Unplanned and programmed street furniture replacement across the city.				
Traffic Signal Refurbishment	Rehabilitation of existing traffic signals.				
Street Furniture Rehabilitation Total		**2,029**	**2,135**	**2,465**	**6,629**

WATER QUALITY REHABILITATION

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Bremervale Park Bioretention Basins Rehabilitation	Rehabilitation of three bonded bioretention basins at Bremervale Park, Raceview.				
Deebing Heights Bioretention Basins Rehabilitation	Rehabilitation of three bonded bioretention basins at Deebing Heights.				
Robelle Domain Silt Mitigation	Detailed design of the Robelle Domain Lagoon to aid the ongoing management of sedimentation in the Lagoon, Springfield Central.				
Santa Monica Drive Wetlands Rehabilitation	Wetlands rectification works at Santa Monica Drive, Augustine Heights.				
Waterside Drive Bioretention Basin Rehabilitation	Rectification of the bioretention basin spillway at Waterside Drive, Springfield Lakes.				
Water Quality Rehabilitation Total		**1,000**	**1,075**	**1,675**	**3,750**
ASSET REHABILITATION Total		**53,359**	**49,572**	**76,705**	**179,636**

KEY: Concept design · Planning and design · Preliminary works · Construction · Unallocated/Reactive

FLEET

FLEET

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Major Plant Growth	Purchase new major plant to meet the growth demand of the city.		●	●	
Major Plant Replacement	Replacement of major plant assets.	●	●	●	
Minor Plant Replacement	Replacement of minor plant assets.	●	●	●	
Motor Vehicle Replacement	Replacement of motor vehicle assets.	●	●	●	
Truck Replacement	Replacement of truck assets.	●	●	●	
Waste Truck Replacement	Replacement of waste truck assets.	●	●	●	
Waste Trucks Domestic Growth	Purchase new waste trucks for collection of domestic bins to meet the growth demand of the city.		●	●	
Fleet Total		**6,420**	**13,164**	**22,243**	**41,827**
FLEET Total		**6,420**	**13,164**	**22,243**	**41,827**

OTHER

EMERGENT WORKS

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Emergent Works	Contingency budget for emergent works.	●	●	●	
Emergent Works Total		**2,000**	**2,000**	**2,000**	**6,000**

SPECIALIST EQUIPMENT

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Office Furniture	Purchase of new and replacement of existing council furniture.	●	●	●	
Specialist Equipment	Purchase of new and replacement of existing specialised equipment.	●	●	●	
Survey Equipment	Purchase of new and replacement of existing survey equipment.	●	●	●	
Specialist Equipment Total		**299**	**286**	**291**	**876**

OTHER CAPITAL PROJECTS

PROJECT	PROJECT DESCRIPTION	2026–2027 $'000	2027–2028 $'000	2028–2029 $'000	3 Year Total $'000
Corporate Projects	Including Nicholas Street Precinct, and upgrades to cemeteries, pound, community facilities, art gallery and libraries.	●	●	●	
Disaster Recovery	Including Flood and Weather Event Recovery.	●			
Information Communication and Technology	Infrastructure replacement and upgrades.	●	●	●	
North Ipswich Sport and Entertainment Precinct	North Ipswich Sport and Entertainment Precinct Stage 1: Western Grandstand.	●	●		
Other Capital Projects Total		**35,383**	**28,613**	**13,310**	**77,306**
OTHER Total		**37,682**	**30,899**	**15,601**	**84,182**

GRAND TOTAL		**209,757**	**234,353**	**227,637**	**671,747**

KEY: ● Concept design ● Planning and design ● Preliminary works ● Construction ● Unallocated/Reactive



IPSWICH CITY COUNCIL

CITY BUDGET 2026-2027



City of Ipswich





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

2026-2027 Budget
Statement of Income and Expenditure

	2025-2026 Anticipated $'000	2026-2027 Budget $'000	2027-2028 Estimated $'000	2028-2029 Estimated $'000
Income				
Operating Revenue				
Differential General Rates	257,798	276,606	294,105	314,058
Utility and Other Charges	63,473	71,849	80,792	90,130
less Discounts and Remissions	(13,299)	(13,818)	(14,168)	(14,476)
Net Rates, Levies and Charges	307,972	334,637	360,729	389,712
Fees and Charges	49,322	48,761	51,243	53,549
Interest and Investment Revenue	11,936	7,883	7,657	7,719
Sales Revenue	4,634	4,523	4,650	4,780
Other Income	41,964	41,719	44,362	47,282
Grants, Subsidies, Contributions and Donations	18,477	14,894	15,100	12,334
Total Operating Revenue	**434,305**	**452,417**	**483,741**	**515,376**
Capital Revenue				
Grants, Subsidies, Contributions and Donations	35,274	80,663	47,064	29,792
Developer Donated Assets	105,681	126,175	152,440	173,141
Developer Cash Contributions	31,646	31,280	34,760	36,020
Capital Income/(Loss)	3,486	-	-	-
Total Income	**610,392**	**690,535**	**718,005**	**754,329**
Expenses				
Operating Expenses				
Employee Benefits	158,607	160,881	173,583	178,959
Materials and Services	136,222	137,695	142,597	144,936
Finance Costs	14,604	15,578	16,992	18,430
Depreciation and Amortisation	108,642	113,028	117,765	122,359
Other Expenses	13,955	16,091	19,248	21,281
Total Operating Expenses	**432,030**	**443,273**	**470,185**	**485,965**
Capital Expenses				
Loss on Impairment	381	-	-	-
Other Capital Expenses	10,027	-	-	-
Total Expenses	**442,438**	**443,273**	**470,185**	**485,965**
Net Result	**167,954**	**247,262**	**247,820**	**268,364**
Operating Result				
Operating Revenue	434,305	452,417	483,741	515,376
Operating Expenses	432,030	443,273	470,185	485,965
Operating Result	**2,275**	**9,144**	**13,556**	**29,411**

2026-2027 Budget
Statement of Financial Position

	2025-2026 Anticipated $'000	2026-2027 Budget $'000	2027-2028 Estimated $'000	2028-2029 Estimated $'000
Assets				
Current Assets				
Cash and Cash Equivalents	247,569	231,969	181,690	168,603
Receivables	35,558	37,999	40,515	43,290
Inventories	2,765	2,973	3,191	3,411
Contract Assets	5,319	-	-	-
Other Current Assets	5,604	5,823	6,009	6,177
Total Current Assets	**296,815**	**278,764**	**231,405**	**221,481**
Non-Current Assets				
Joint Ventures and Associates	461,569	461,569	461,569	461,569
Investment Property	59,750	59,750	59,750	9,600
Property, Plant and Equipment	4,281,312	4,492,838	4,754,494	5,024,800
Right of Use Assets	2,133	1,452	800	440
Intangible Assets	13,068	14,339	15,718	17,178
Total Non-Current Assets	**4,817,832**	**5,029,948**	**5,292,331**	**5,513,587**
Total Assets	**5,114,647**	**5,308,712**	**5,523,736**	**5,735,068**
Liabilities				
Current Liabilities				
Payables	32,919	33,493	34,642	35,874
Contract Liabilities	70,400	47,795	7,515	-
Loans	41,429	30,900	74,885	30,500
Lease Liabilities	794	794	333	-
Provisions	32,533	32,960	36,143	37,542
Other Current Liabilities	18,259	10,665	10,983	11,309
Total Current Liabilities	**196,334**	**156,607**	**164,501**	**115,225**
Non-Current Liabilities				
Loans	357,330	344,573	303,776	295,834
Lease Liabilities	1,086	316	-	-
Provisions	3,971	4,028	4,452	4,638
Other Non-Current Liabilities	211	211	211	211
Total Non-Current Liabilities	**362,598**	**349,128**	**308,439**	**300,683**
Total Liabilities	**558,932**	**505,735**	**472,940**	**415,908**
Community Equity				
Asset Revaluation Surplus	1,218,968	1,218,968	1,218,968	1,218,968
Accumulated Surplus	3,336,747	3,584,009	3,831,828	4,100,192
Total Community Equity	**4,555,715**	**4,802,977**	**5,050,796**	**5,319,160**

2026-2027 Budget
Statement of Cash Flows

	2025-2026 Anticipated $'000	2026-2027 Budget $'000	2027-2028 Estimated $'000	2028-2029 Estimated $'000
Cash Flows from Operating Activities				
Receipts from Customers	393,632	427,275	458,480	492,323
Payments to Suppliers and Employees	(319,671)	(314,496)	(332,979)	(345,702)
Interest Revenue	9,593	7,883	7,657	7,719
Non-Capital Grants, Subsidies and Contributions	14,678	15,049	15,087	12,559
Borrowing Costs	(13,795)	(14,691)	(14,684)	(15,088)
Payment of Provision	(137)	-	-	-
Other Cash Flows from Operating Activities	(350)	(427)	(405)	(387)
Net Cash Flow from Operating Activities	**83,950**	**120,593**	**133,156**	**151,424**
Cash Flows from Investing Activities				
Payments for Property, Plant and Equipment	(138,571)	(207,707)	(232,303)	(225,587)
Payments for Intangible Assets	(4,400)	(2,050)	(2,050)	(2,050)
Proceeds from Property, Plant and Equipment	10,446	10,788	6,645	7,013
Grants, Subsidies, Contributions and Donations	117,741	94,426	41,544	58,297
Other Cash Flows from Investing Activities	(13,062)	(7,594)	318	50,476
Net Cash Flow from Investing Activities	**(27,846)**	**(112,137)**	**(185,846)**	**(111,851)**
Cash Inflows from Financing Activities				
Proceeds from Borrowings	93,400	18,500	34,000	22,500
Repayment of Borrowings	(93,263)	(41,786)	(30,813)	(74,827)
Repayments made on Finance Leases	(763)	(770)	(776)	(333)
Net Cash Flow from Financing Activities	**(626)**	**(24,056)**	**2,411**	**(52,660)**
Net Increase/(Decrease) for the year	**55,478**	**(15,600)**	**(50,279)**	**(13,087)**
Opening Cash and Cash Equivalents	192,091	247,569	231,969	181,690
Closing Cash and Cash Equivalents	**247,569**	**231,969**	**181,690**	**168,603**

2026-2027 Budget
Statement of Changes in Equity

	2025-2026 Anticipated $'000	2026-2027 Budget $'000	2027-2028 Estimated $'000	2028-2029 Estimated $'000
Balance at Beginning of Year				
Accumulated Surplus	3,168,793	3,336,747	3,584,009	3,831,828
Asset Revaluation Reserve	1,218,968	1,218,968	1,218,968	1,218,968
Total Community Equity	**4,387,761**	**4,555,715**	**4,802,977**	**5,050,796**
Net Result for the Period				
Accumulated Surplus	167,954	247,262	247,820	268,364
Asset Revaluation Reserve	-	-	-	-
Total Community Equity	**167,954**	**247,262**	**247,820**	**268,364**
Asset Revaluation Adjustments				
Accumulated Surplus	-	-	-	-
Asset Revaluation Reserve	-	-	-	-
Total Community Equity	**-**	**-**	**-**	**-**
Balance at End of Period				
Accumulated Surplus	3,336,747	3,584,009	3,831,828	4,100,192
Asset Revaluation Reserve	1,218,968	1,218,968	1,218,968	1,218,968
Total Community Equity	**4,555,715**	**4,802,977**	**5,050,796**	**5,319,160**

IPSWICH WASTE SERVICES

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

Estimated Statement of Income and Expenditure – Ipswich Waste Services

	2026–2027 Budget $'000
Revenue	
Utilities and Other Charges	57,205
Fees and Charges	16,231
Interest Revenue	1,189
Other Revenue	557
Internal Trading Revenue	6,744
Total Revenue	**81,927**
Expenses	
Employee Expenses	13,8111
Materials and Services	19,992
Depreciation	1,329
Other Expenses	8,419
Internal Trading Expense	21,652
Tax Equivalents Expense	5,453
Total Expenses	**70,656**
Net Operating Surplus	**11,271**

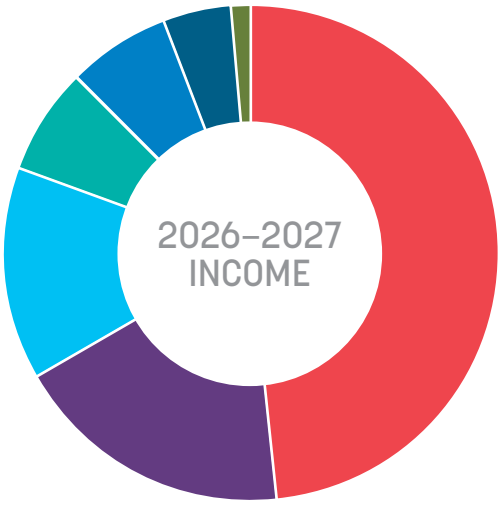
RATES COMPARISION

In accordance with section 169(7) of the *Local Government Regulation 2012*, council is required to report the total value of the change, expressed as a percentage in the rates and utility charges levied for the financial year (2026–2027), compared with the rates and utility charges levied in the previous budget (2025–2026).

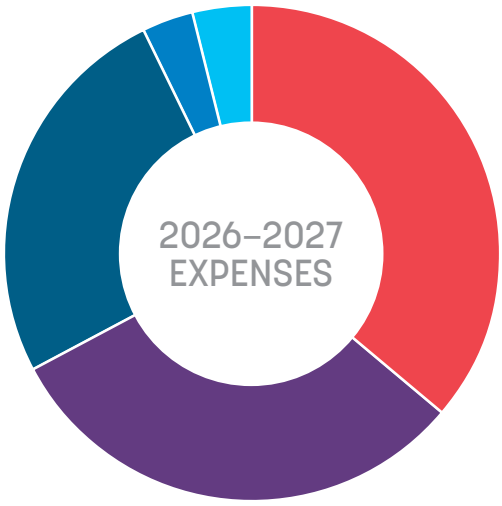
	2025–2026 Budget $'000	2026–2027 Budget $'000	Increase
Rates	268,411	291,081	8.45%*
Utility Charges	51,070	57,374	12.34%*
Gross Rates and Charges	**319,481**	**348,455**	**9.07%***
less Discounts and Remissions	(13,356)	(13,818)	
Net Rates and Charges	**306,125**	**334,637**	

**includes estimated growth*

BREAKDOWN OF INCOME AND EXPENSES



Type of Income	Totals (%)
Net Rates and Utility Charges	48%
Developer Donated Assets	18%
Government Grants and Subsidies	14%
Fees and Charges	7%
Other Revenue	7%
Developer Cash Contributions	5%
Interest Revenue	1%
Grand Total	**100%**



Type of Expense	Totals (%)
Employee Expenses	35%
Materials and Services	31%
Depreciation	26%
Finance Costs	4%
Other Expenses	4%
Grand Total	**100%**

2026–2027 Long Term Financial Forecast
Statement of Income and Expenditure

	2026–2027 Budget $'000	2027–2028 Estimated $'000	2028–2029 Estimated $'000
Income			
Operating Revenue			
Differential General Rates	276,606	294,105	314,058
Utility and Other Charges	71,849	80,792	90,130
less Discounts and Remissions	(13,818)	(14,168)	(14,476)
Net Rates, Levies and Charges	334,637	360,729	389,712
Fees and Charges	48,761	51,243	53,549
Interest and Investment Revenue	7,883	7,657	7,719
Sales Revenue	4,523	4,650	4,780
Other Income	41,719	44,362	47,282
Grants, Subsidies, Contributions and Donations	14,894	15,100	12,334
Total Operating Revenue	**452,417**	**483,741**	**515,376**
Capital Revenue			
Grants, Subsidies, Contributions and Donations	80,663	47,064	29,792
Developer Donated Assets	126,175	152,440	173,141
Developer Cash Contributions	31,280	34,760	36,020
Capital Income/(Loss)	-	-	-
Total Income	**690,535**	**718,005**	**754,329**
Expenses			
Operating Expenses			
Employee Benefits	160,881	173,583	178,959
Materials and Services	137,695	142,597	144,936
Finance Costs	15,578	16,992	18,430
Depreciation and Amortisation	113,028	117,765	122,359
Other Expenses	16,091	19,248	21,281
Total Operating Expenses	**443,273**	**470,185**	**485,965**
Capital Expenses			
Loss on Impairment	-	-	-
Other Capital Expenses	-	-	-
Total Expenses	**443,273**	**470,185**	**485,965**
Net Result	**247,262**	**247,820**	**268,364**
Operating Result			
Operating Revenue	452,417	483,741	515,376
Operating Expenses	443,273	470,185	485,965
Operating Result	**9,144**	**13,556**	**29,411**

2029-2030 Estimated $'000	2030-2031 Estimated $'000	2031-2032 Estimated $'000	2032-2033 Estimated $'000	2033-2034 Estimated $'000	2034-2035 Estimated $'000	2035-2036 Estimated $'000
333,193	353,404	371,142	389,296	408,238	427,998	446,866
97,496	105,044	112,917	120,322	126,224	132,374	138,669
(14,834)	(15,197)	(15,555)	(15,917)	(16,282)	(16,651)	(17,020)
415,855	443,251	468,504	493,701	518,180	543,721	568,515
56,066	58,688	61,421	64,205	67,100	70,112	73,243
7,475	8,543	10,376	11,831	12,506	13,676	16,185
5,019	5,268	5,528	5,792	6,068	6,355	6,654
43,161	44,111	45,095	46,084	47,107	48,166	49,262
12,645	12,964	13,292	13,616	13,949	14,291	14,642
540,221	**572,825**	**604,216**	**635,229**	**664,910**	**696,321**	**728,501**
9,825	10,021	10,222	10,426	10,634	10,848	11,065
181,692	181,589	181,280	190,035	189,520	198,481	202,704
37,150	38,455	39,780	41,125	42,490	43,875	45,280
-	-	-	-	-	-	-
768,888	**802,890**	**835,498**	**876,815**	**907,554**	**949,525**	**987,550**
186,692	195,435	204,756	214,221	224,031	234,466	245,283
148,685	156,065	165,163	171,605	179,772	188,277	198,728
14,890	18,367	21,891	23,651	24,135	24,357	25,494
138,082	148,351	155,019	160,747	165,986	175,337	185,047
23,405	25,676	28,096	29,339	30,632	31,977	33,375
511,754	**543,894**	**574,925**	**599,563**	**624,556**	**654,414**	**687,927**
-	-	-	-	-	-	-
-	-	-	-	-	-	-
511,754	**543,894**	**574,925**	**599,563**	**624,556**	**654,414**	**687,927**
257,134	**258,996**	**260,573**	**277,252**	**282,998**	**295,111**	**299,623**
540,221	572,825	604,216	635,229	664,910	696,321	728,501
511,754	543,894	574,925	599,563	624,556	654,414	687,927
28,467	**28,931**	**29,291**	**35,666**	**40,354**	**41,907**	**40,574**

2026–2027 Long Term Financial Forecast
Statement of Financial Position

	2026–2027 Budget $'000	2027–2028 Estimated $'000	2028–2029 Estimated $'000
Assets			
Current Assets			
Cash and Cash Equivalents	231,969	181,690	168,603
Receivables	37,999	40,515	43,290
Inventories	2,973	3,191	3,411
Contract Assets	-	-	-
Other Current Assets	5,823	6,009	6,177
Total Current Assets	**278,764**	**231,405**	**221,481**
Non-Current Assets			
Joint Ventures and Associates	461,569	461,569	461,569
Investment Property	59,750	59,750	9,600
Property, Plant and Equipment	4,492,838	4,754,494	5,024,800
Right of Use Assets	1,452	800	440
Intangible Assets	14,339	15,718	17,178
Total Non-Current Assets	**5,029,948**	**5,292,331**	**5,513,587**
Total Assets	**5,308,712**	**5,523,736**	**5,735,068**
Liabilities			
Current Liabilities			
Payables	33,493	34,642	35,874
Contract Liabilities	47,795	7,515	-
Loans	30,900	74,885	30,500
Lease Liabilities	794	333	-
Provisions	32,960	36,143	37,542
Other Current Liabilities	10,665	10,983	11,309
Total Current Liabilities	**156,607**	**164,501**	**115,225**
Non-Current Liabilities			
Loans	344,573	303,776	295,834
Lease Liabilities	316	-	-
Provisions	4,028	4,452	4,638
Other Non-Current Liabilities	211	211	211
Total Non-Current Liabilities	**349,128**	**308,439**	**300,683**
Total Liabilities	**505,735**	**472,940**	**415,908**
Net Community Assets	**4,802,977**	**5,050,796**	**5,319,160**
Community Equity			
Asset Revaluation Surplus	1,218,968	1,218,968	1,218,968
Accumulated Surplus'	3,584,009	3,831,828	4,100,192
Total Community Equity	**4,802,977**	**5,050,796**	**5,319,160**

2029-2030 Estimated $'000	2030-2031 Estimated $'000	2031-2032 Estimated $'000	2032-2033 Estimated $'000	2033-2034 Estimated $'000	2034-2035 Estimated $'000	2035-2036 Estimated $'000
188,127	206,012	238,817	249,373	254,476	307,039	357,084
45,351	47,941	50,230	52,795	55,177	57,660	59,932
3,636	3,874	4,125	4,385	4,658	4,946	5,249
-	-	-	-	-	-	-
6,338	6,503	6,672	6,838	7,009	7,185	7,364
243,452	**264,330**	**299,844**	**313,391**	**321,320**	**376,830**	**429,629**
461,569	461,569	461,569	461,569	461,569	461,569	461,569
9,600	9,600	9,600	9,600	9,600	9,600	9,600
5,308,352	5,597,444	5,846,209	6,110,611	6,380,364	6,634,524	6,886,110
440	440	440	440	440	440	440
18,734	20,255	21,740	23,186	24,590	25,952	27,271
5,798,695	**6,089,308**	**6,339,558**	**6,605,406**	**6,876,563**	**7,132,085**	**7,384,990**
6,042,147	**6,353,638**	**6,639,402**	**6,918,797**	**7,197,883**	**7,508,915**	**7,814,619**
36,543	38,428	40,410	42,321	44,317	46,396	48,556
-	-	-	-	-	-	-
34,054	36,462	39,416	42,632	40,083	43,054	45,234
-	-	-	-	-	-	-
38,681	40,592	42,629	44,697	46,841	49,121	51,486
11,592	11,875	12,087	12,292	12,497	12,702	12,879
120,870	**127,357**	**134,542**	**141,942**	**143,738**	**151,273**	**158,155**
339,982	385,735	403,470	397,937	391,944	400,026	398,910
-	-	-	-	-	-	-
4,790	5,044	5,315	5,591	5,876	6,180	6,494
211	211	211	211	211	211	211
344,983	**390,990**	**408,996**	**403,739**	**398,031**	**406,417**	**405,615**
465,853	**518,347**	**543,538**	**545,681**	**541,769**	**557,690**	**563,770**
5,576,294	**5,835,291**	**6,095,864**	**6,373,116**	**6,656,114**	**6,951,225**	**7,250,849**
1,218,968	1,218,968	1,218,968	1,218,968	1,218,968	1,218,968	1,218,968
4,357,326	4,616,323	4,876,896	5,154,148	5,437,146	5,732,257	6,031,881
5,576,294	**5,835,291**	**6,095,864**	**6,373,116**	**6,656,114**	**6,951,225**	**7,250,849**

2026–2027 Long Term Financial Forecast
Statement of Cash Flows

	2026–2027 Budget $'000	2027–2028 Estimated $'000	2028–2029 Estimated $'000
Cash Flows from Operating Activities			
Receipts from Customers	427,275	458,480	492,323
Payments to Suppliers and Employees	(314,496)	(332,979)	(345,702)
Interest Revenue	7,883	7,657	7,719
Non-Capital Grants, Subsidies and Contributions	15,049	15,087	12,559
Borrowing Costs	(14,691)	(14,684)	(15,088)
Payment of Provision	-	-	-
Other Cash Flows from Operating Activities	(427)	(405)	(387)
Net Cash Flow from Operating Activities	**120,593**	**133,156**	**151,424**
Cash Flows from Investing Activities			
Payments for Property, Plant and Equipment	(207,707)	(232,303)	(225,587)
Payments for Intangible Assets	(2,050)	(2,050)	(2,050)
Proceeds from Property, Plant and Equipment	10,788	6,645	7,013
Grants, Subsidies, Contributions and Donations	94,426	41,544	58,297
Other Cash Flows from Investing Activities	(7,594)	318	50,476
Net Cash Flow from Investing Activities	**(112,137)**	**(185,846)**	**(111,851)**
Cash Flows from Financing Activities			
Proceeds from Borrowings	18,500	34,000	22,500
Repayment of Borrowings	(41,786)	(30,813)	(74,827)
Repayments made on Finance Leases	(770)	(776)	(333)
Net Cash Flow from Financing Activities	**(24,056)**	**2,411**	**(52,660)**
Net Increase/(Decrease) for the Year	**(15,600)**	**(50,279)**	**(13,087)**
Opening Cash and Cash Equivalents	247,569	231,969	181,690
Closing Cash and Cash Equivalents	**231,969**	**181,690**	**168,603**

2029-2030 Estimated $'000	2030-2031 Estimated $'000	2031-2032 Estimated $'000	2032-2033 Estimated $'000	2033-2034 Estimated $'000	2034-2035 Estimated $'000	2035-2036 Estimated $'000
518,064	548,753	578,279	607,244	636,098	665,896	695,424
(357,700)	(374,039)	(394,673)	(411,898)	(431,041)	(451,128)	(473,659)
7,475	8,543	10,376	11,831	12,506	13,676	16,185
12,621	12,940	13,270	13,589	13,924	14,265	14,619
(14,013)	(17,454)	(20,940)	(22,662)	(23,105)	(23,286)	(24,379)
-	-	-	-	-	-	-
(386)	(403)	(421)	(426)	(444)	(463)	(483)
166,061	**178,340**	**185,891**	**197,678**	**207,938**	**218,960**	**227,707**
(246,659)	(262,581)	(229,635)	(242,646)	(254,149)	(239,343)	(242,649)
(2,235)	(2,294)	(2,354)	(2,414)	(2,474)	(2,535)	(2,599)
7,396	7,500	8,000	8,500	9,000	9,500	10,000
46,975	48,476	50,002	51,551	53,124	54,723	56,345
283	283	212	205	205	205	177
(194,240)	**(208,616)**	**(173,775)**	**(184,804)**	**(194,294)**	**(177,450)**	**(178,726)**
78,000	82,000	57,000	37,000	34,000	51,000	44,000
(30,297)	(33,839)	(36,311)	(39,318)	(42,541)	(39,947)	(42,936)
-	-	-	-	-	-	-
47,703	**48,161**	**20,689**	**(2,318)**	**(8,541)**	**11,053**	**1,064**
19,524	**17,885**	**32,805**	**10,556**	**5,103**	**52,563**	**50,045**
168,603	188,127	206,012	238,817	249,373	254,476	307,039
188,127	**206,012**	**238,817**	**249,373**	**254,476**	**307,039**	**357,084**

2026–2027 Long Term Financial Forecast
Statement of Changes in Equity

	2026–2027 Budget $'000	2027–2028 Estimated $'000	2028–2029 Estimated $'000
Balance at Beginning of Year			
Accumulated Surplus'	3,336,747	3,584,009	3,831,828
Asset Revaluation Reserve	1,218,968	1,218,968	1,218,968
Total Community Equity	**4,555,715**	**4,802,977**	**5,050,796**
Net Result for the Period			
Accumulated Surplus'	247,262	247,820	268,364
Asset Revaluation Reserve	-	-	-
Total Community Equity	**247,262**	**247,820**	**268,364**
Asset Revaluation Adjustments			
Accumulated Surplus'	-	-	-
Asset Revaluation Reserve	-	-	-
Total Community Equity	**-**	**-**	**-**
Balance at End of Period			
Accumulated Surplus'	3,584,009	3,831,828	4,100,192
Asset Revaluation Reserve	1,218,968	1,218,968	1,218,968
Total Community Equity	**4,802,977**	**5,050,796**	**5,319,160**

2029-2030 Estimated $'000	2030-2031 Estimated $'000	2031-2032 Estimated $'000	2032-2033 Estimated $'000	2033-2034 Estimated $'000	2034-2035 Estimated $'000	2035-2036 Estimated $'000
4,100,192	4,357,326	4,616,323	4,876,896	5,154,148	5,437,146	5,732,257
1,218,968	1,218,968	1,218,968	1,218,968	1,218,968	1,218,968	1,218,968
5,319,160	**5,576,294**	**5,835,291**	**6,095,864**	**6,373,116**	**6,656,114**	**6,951,225**
257,134	258,996	260,573	277,252	282,998	295,111	299,623
-	-	-	-	-	-	-
257,134	**258,996**	**260,573**	**277,252**	**282,998**	**295,111**	**299,623**
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**
4,357,326	4,616,323	4,876,896	5,154,148	5,437,146	5,732,257	6,031,881
1,218,968	1,218,968	1,218,968	1,218,968	1,218,968	1,218,968	1,218,968
5,576,294	**5,835,291**	**6,095,864**	**6,373,116**	**6,656,114**	**6,951,225**	**7,250,849**

2026–2027 Long Term Financial Forecast
Financial Ratios (as per *Local Government Regulation 2012*)

	2026–2027 Budget $'000	2027–2028 Estimated $'000
FINANCIAL CAPACITY		
Council-Controlled Revenue *(Net Rates, Levies and Charges add Fees and Charges) / Total Operating Revenue* This is an indicator of a local government's financial flexibility, ability to influence its operating income, and capacity to respond to unexpected financial shocks. The higher the council-controlled revenue ratio, the stronger the ability of a local government to generate operating revenue without relying on external sources.	**84.74%**	**85.16%**
Population Growth *(Prior year estimated population / Previous year estimated population) – 1* This is an indicator of the capacity of local government to generate its own source revenue through rates as well as statuary charges. Population growth also puts additional pressure on local government to invest in new community infrastructure to support service needs.	**3.05%**	**3.45%**
OPERATING PERFORMANCE		
Operating Surplus *(Net Result (excluding Capital items)) / Total Operating Revenue)* This is an indicator of what extent to which revenues raised cover operational expenses only or are available for capital funding purposes. The operating surplus ratio is the operating surplus (deficit) expressed as a percentage of total operating revenue.	**2.18%**	**2.94%**
Operating Cash *(Operating Result add Depreciation and Amortisation add Finance Costs) / Total Operating Revenue* This is an indicator of the ability of a local government to cover its core operational expenses and generate a cash surplus excluding depreciation, amortisation and finance costs. A positive operating cash ratio indicates that a council is generating surplus cash from its core operations, indicating that council has the ability to self-fund its capital expenditure requirements.	**30.25%**	**30.18%**
LIQUIDITY		
Unrestricted Cash Expense Cover *(Total Cash and Equivalents add Current Investments add Available Ongoing QTC Working Capital Facility Limit less Externally Restricted Cash) / (Total Operating Expenditure less Depreciation and Amortisation less Finance Costs) * 12* This is an indicator of the unconstrained liquidity available to a local government to meet ongoing and emergent financial demands, which is a key component to solvency. It represents the number of months a council can continue operating based on current monthly expenses. A higher unrestricted cash expense cover ratio indicates that a council has sufficient free cash available to contribute to the cost of future planned and unplanned expenditures such as infrastructure investment or disaster recovery.	**8.82**	**N/A**

2028–2029 Estimated $'000	2029–2030 Estimated $'000	2030–2031 Estimated $'000	2031–2032 Estimated $'000	2032–2033 Estimated $'000	2033–2034 Estimated $'000	2034–2035 Estimated $'000	2035–2036 Estimated $'000
86.01%	87.36%	87.63%	87.70%	87.83%	88.02%	88.15%	88.09%
3.81%	3.76%	3.72%	3.67%	3.62%	3.57%	3.53%	3.48%
5.78%	5.27%	5.05%	4.85%	5.61%	6.07%	6.02%	5.57%
32.38%	33.42%	34.00%	33.97%	34.49%	34.51%	34.54%	34.32%
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

2026–2027 Long Term Financial Forecast
Financial Ratios (as per *Local Government Regulation 2012*)

	2026–2027 Budget $'000	2027–2028 Estimated $'000
ASSET MANAGEMENT		
Asset Sustainability *(Capex on replacement of assets / Depreciation Expense)* This is an approximation of the extent to which council's infrastructure assets have been consumed compared to what it would cost to build a new asset with the same benefit to the community.	**63.54%**	**57.59%**
Asset Consumption *(Written Down Replacement Cost of Depreciable Infrastructure Assets / Current Replacement Cost of Depreciable Infrastructure Assets)* 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.	**71.34%**	**71.39%**
Asset Renewal Funding *(Total of Planned Capital Expenditure on Asset Renewals over 10 years) / Total of Required Capital Expenditure on Asset Renewals over 10 years)* This is an indicator of the ability of a local government to fund its projected asset renewal/replacements in the future. A ratio that is too far above or below 100% can suggest a mismatch between a council's capital requirements and forecast capital program.	**117.97%**	**N/A**
DEBT SERVICING CAPACITY		
Leverage *(Book Value of Debt / Total Operating Revenue – Total Operating Expenditure + Depreciation and Amortisation and Finance Costs)* This is an indicator of a council's ability to repay its existing debt. It measures the relative size of the council's debt to its operating performance.	**2.74**	**2.59**

2028–2029 Estimated $'000	2029–2030 Estimated $'000	2030–2031 Estimated $'000	2031–2032 Estimated $'000	2032–2033 Estimated $'000	2033–2034 Estimated $'000	2034–2035 Estimated $'000	2035–2036 Estimated $'000
79.78%	68.61%	51.80%	60.69%	70.86%	79.85%	56.32%	57.41%
71.40%	71.26%	71.00%	70.50%	70.00%	69.49%	68.89%	68.26%
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1.96	2.07	2.17	2.16	2.01	1.88	1.84	1.78

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PART 2. DIFFERENTIAL GENERAL RATES

2.1 DIFFERENTIAL GENERAL RATES

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

2.2 DEFINITIONS

(1) In this Part 2:

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

charitable organisation means any one or more of the following:

(a) an organisation supplying help, aid, relief, or support to, or the education or instruction (whether spiritual, mental, physical, technical, social, or otherwise) of, or the care, housing, or assistance otherwise of, any persons in distress;

(b) an organisation aiding in any manner howsoever, of any hospital or ambulance or nursing service in the city;

(c) an organisation whose purpose is to promote or assist in the promotion of providing educational, training or information aimed at youth development or leisure opportunities;

(d) an organisation which council determines to be a charitable purpose;

(e) an organisation whose purpose is to preserve, restore or maintain structures or places of cultural, environmental, historic, heritage or scientific significance to the local government area;

(f) an entity that provides assistance or encouragement for the arts or cultural development;

(g) an organisation whose purpose is to provide early childhood care and is affiliated with the Créche and Kindergarten Association or is a community based early childhood care provider.

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

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

(a) is used wholly or predominately for carrying out a retail business; and

(b) is contained within one or more buildings or structures on one or more levels; and

(c) provides off-street parking for customer vehicles.

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

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

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

natural person means a human being.

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

(a) a commercial arrangement where the revenue is substantially less than full commercial revenue; or

(b) an arrangement other than a commercial arrangement such as a domestic arrangement.

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

owner occupied means land used for any of the following:

(a) a residential purpose which is the principal place of residence of the owner of the land;

(b) a residential purpose which is the principal place of residence of a natural person other than the owner of the land who is a life tenant under the provisions of a will;

(c) a residential purpose which is not the principal place of residence of the owner of the land that:

(i) is occupied as a place of residence by a natural person other than the owner of the land; and

(ii) does not produce a revenue or produces a non-commercial revenue; or

(d) a farming and grazing purpose which is also used as the principal place of residence by the owner of the land.

potential owner occupied means any of the following:

(a) vacant land which is capable of being used for a residential purpose which is a principal place of residence of the owner of the land;

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

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

(a) Table 3A (Primary Council Land Use Code applicable to rating categories 1 to 25);

(b) Table 3B (Primary Council Land Use Code applicable to rating categories 41 to 50); and

(c) Table 3C (Primary Council Land Use Code applicable to rating categories 55a to 55o).

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

rating category see section 2.3 of Part 2.

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

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

secondary dwelling means any dwelling which is a lawful use under the following:

a) the *Planning Act 2016*, for any of the following:

(i) a secondary dwelling as defined in the Ipswich City Plan 2025;

(ii) a relative's flat as defined in the Springfield Structure Plan;

b) the *Economic Development Act 2012*, for a secondary dwelling associated with a house, as defined in the Ripley Valley Urban Development Area Development Scheme.

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

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

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

(a) composting;

(b) leachate collection;

(c) gas collection;

(d) recycling and reprocessing of environmentally regulated waste sludge.

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

(a) the *Local Government Act 2009* and that Act's subordinate legislation;

(b) if not defined in the *Local Government Act 2009* and that Act's subordinate legislation, the Macquarie Dictionary;

(c) if not defined in the Macquarie Dictionary, the Oxford English Dictionary.

2.3 DIFFERENTIAL GENERAL RATING CATEGORIES

(1) In accordance with section 81 of the *Local Government Regulation 2012*, council has decided as follows:

(a) that there are 60 rating categories of rateable land in the local government area as stated in column 1 of Table 1 (Differential General Rating Categories);

(b) that the description of each of the rating categories of rateable land in the local government area is stated in column 2 of Table 1 (Differential General Rating Categories);

(c) that the rating category to which each parcel of rateable land in the local government area belongs is the rating category which is included in council's rating files at the date of issue of a relevant quarterly rating assessment notice.

(2) The General Manager Corporate Services, Treasury Accounting Manager and Rates Property Coordinator are each appointed as categorisation officers under section 83 of the *Local Government Regulation 2012*.

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

2.4 RATEABLE VALUE OF LAND

(1) In accordance with section 74 of the *Local Government Regulation 2012*, council has decided that the rateable value of land for the financial year will be the three-year averaged value of the land.

(2) In accordance with section 76 of the *Local Government Regulation 2012*, the three-year averaging number for the financial year is 0.77.

2.5 DIFFERENTIAL GENERAL RATES FOR RATEABLE LAND

(1) In accordance with section 80 of the *Local Government Regulation 2012*, council has decided that the differential general rates for each rating category of rateable land in the local government area is stated in column 2 of Table 2 (Differential General Rates).

(2) Where the rateability of any land changes during the financial year, an adjustment to the differential general rates is to be made from the date the change becomes effective.

2.6 MINIMUM GENERAL RATES

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

2.7 LIMITATION OF INCREASE IN DIFFERENTIAL GENERAL RATES

(1) In accordance with section 116 of the *Local Government Regulation 2012*, council has decided to limit the increase in the differential general rates for certain rating categories of rateable land in the local government area to not more than the differential general rates for the last financial year increased by the percentage stated in column 4 of Table 2 (Differential General Rates) where:

(a) the rates levied for the rateable land in the last financial year were not calculated on a valuation issued under section 50 of the *Land Valuation Act 2010*;

(b) a change in ownership of the rateable land has not occurred between 31 March 2026 and 30 June 2027 (inclusive) except where the change in ownership of the rateable land is in any of the following circumstances:

(i) the change is made as the result of a decision by a Court or Tribunal in Australia;

(ii) the change is made as a result of the registration of a transmission by death;

(iii) the change is to the spouse, where the spouse was not previously on the title deed;

(iv) the change is to a charitable organisation or non-profit or sporting organisation.

(2) The Chief Executive Officer of council is authorised to determine any query or anomalous application of section 2.7(1).

TABLE 1 – DIFFERENTIAL GENERAL RATING CATEGORIES

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

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

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

COLUMN 1 **RATING CATEGORY OF RATEABLE LAND**		COLUMN 2 **DESCRIPTION OF RATING CATEGORY**
22f	Land used for a multi residential purpose with 20 to 29 dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 20 to 29 dwellings; (d) one or more of the dwellings is not owner occupied.
22g	Land used for a multi residential purpose with 30 to 39 dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 30 to 39 dwellings; (d) one or more of the dwellings is not owner occupied.
22h	Land used for a multi residential purpose with 40 or more dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 40 or more dwellings; (d) one or more of the dwellings is not owner occupied.
23	Land not in Brookwater which is vacant land that is 20,000m^2 or greater and is potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is 20,000m^2 or greater; (d) is potential owner occupied; (e) is not located in Brookwater.
24	Land not in Brookwater which is vacant land that is 20,000m^2 or greater and is not potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is 20,000m^2 or greater; (d) is not potential owner occupied; (e) is not located in Brookwater.
25	Land which is vacant land requiring rehabilitation as the subject of a previous extractive industry involving coal mining.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) has the Secondary Land Use Code of 78 Previous extractive industries land use requiring site rehabilitation; (d) requires rehabilitation as the subject of a previous extractive industry involving coal mining.
41	Land used for a farming and grazing purpose which is owner occupied or potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is either: (i) owner occupied; or (ii) potential owner occupied.
42	Land used for a farming and grazing purpose which is not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is not owner occupied.
43a	Land used for a commercial purpose with a rateable value of less than $200,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of less than $200,000.
43b	Land used for a commercial purpose with a rateable value of $200,000 to less than $500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of $200,000 to less than $500,000.

COLUMN 1 **RATING CATEGORY OF RATEABLE LAND**		COLUMN 2 **DESCRIPTION OF RATING CATEGORY**
43c	Land used for a commercial purpose with a rateable value of $500,000 to less than $1,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of $500,000 to less than $1,000,000.
43d	Land used for a commercial purpose with a rateable value of $1,000,000 to less than $2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of $1,000,000 to less than $2,500,000.
44a	Land used for a commercial purpose with a rateable value of $2,500,000 to less than $5,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of $2,500,000 to less than $5,000,000.
44b	Land used for a commercial purpose with a rateable value of $5,000,000 or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of $5,000,000 or greater.
45	Land used for a noxious industry that is not in rating categories 46, 47b and 50.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a noxious industry; (c) is not in rating categories 46, 47b and 50.
46	Land used for a noxious industry involving waste recycling or waste processing.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has the Secondary Land Use Code of 37 Noxious Industry – Waste Recycling/Processing; (c) is primarily for a noxious industry involving waste recycling or waste processing.
47a	Land used for an extractive industry involving coal mining or the rehabilitation of land the subject of a previous or current extractive industry involving coal mining.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has the Secondary Land Use Codes of 00 Coal mining and ancillary and/or associated activities including mine rehabilitation; (c) is primarily for an extractive industry involving coal mining or the rehabilitation of land the subject of a previous or current extractive industry involving coal mining.
47b	Land used for a noxious industry involving a landfill.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has any of the following Secondary Land Use Codes: (i) 17 Noxious Industry Land Fill – Putrescible Material; (ii) 27 Noxious Industry Land Fill – Non Putrescible Material; (c) is primarily for a noxious industry involving a landfill.
48	Land used for an extractive industry that is not in rating category 47a.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for an extractive industry not involving any of the following: (i) coal mining; (ii) rehabilitation of land the subject of a previous or current extractive industry involving coal mining; (c) is not in rating category 47a.
49a	Land used for a light industry with a rateable value of less than $500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of less than $500,000.
49b	Land used for a light industry with a rateable value of $500,000 to less than $1,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of $500,000 to less than $1,000,000.

COLUMN 1 **RATING CATEGORY OF RATEABLE LAND**		COLUMN 2 **DESCRIPTION OF RATING CATEGORY**
49c	Land used for a light industry with a rateable value of $1,000,000 to less than $2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of $1,000,000 to less than $2,500,000.
49d	Land used for a light industry with a rateable value of $2,500,000 to less than $5,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of $2,500,000 to less than $5,000,000.
49e	Land used for a light industry with a rateable value of $5,000,000 or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of $5,000,000 or greater.
50	Land used for a heavy industry.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) if the land has a Primary Council Land Use Code of 37 Noxious/Offensive Industry, the land also has a Secondary Land Use Code of 99 Power Station; (c) is primarily for a heavy industry.
55a	Land used for a retail purpose with a total GLA of less than 5,000m^2 and a rateable value of less than $200,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m^2; (c) has a rateable value of less than $200,000.
55b	Land used for a retail purpose with a total GLA of less than 5,000m^2 and a rateable value of $200,000 to less than $500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m^2; (c) has a rateable value of $200,000 to less than $500,000.
55c	Land used for a retail purpose with a total GLA of less than 5,000m^2 and a rateable value of $500,000 to less than $1,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m^2; (c) has a rateable value of $500,000 to less than $1,000,000.
55d	Land used for a retail purpose with a total GLA of less than 5,000m^2 and a rateable value of $1,000,000 to less than $2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m^2; (c) has a rateable value of $1,000,000 to less than $2,500,000.
55e	Land used for a retail purpose with a total GLA of 5,000m^2 to less than 7,500m^2 and a rateable value of less than $2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 5,000m^2 to less than 7,500m^2; (c) has a rateable value of less than $2,500,000.
55f	Land used for a retail purpose with a total GLA of 7,500m^2 to less than 10,000m^2 and a rateable value of less than $2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 7,500m^2 to less than 10,000m^2; (c) has a rateable value of less than $2,500,000.
55g	Land used for a retail purpose with a total GLA of less than 10,000m^2 and a rateable value of $2,500,000 or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 10,000m^2; (c) has a rateable value of $2,500,000 or greater.
55h1	Land used for a retail purpose with a total GLA of 10,000m^2 to less than 12,500m^2 and a land area of less than 200,000m^2.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 10,000m^2 to less than 12,500m^2; (c) has a land area of less than 200,000m^2.

COLUMN 1 **RATING CATEGORY OF RATEABLE LAND**		COLUMN 2 **DESCRIPTION OF RATING CATEGORY**
55h2	Land used for a retail purpose with a total GLA of 12,500m² to less than 15,000m² and a land area of less than 200,000m².	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 12,500m² to less than 15,000m²; (c) has a land area of less than 200,000m².
55h3	Land used for a retail purpose with a total GLA of 15,000m² to less than 17,500m² and a land area of less than 200,000m².	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 15,000m² to less than 17,500m²; (c) has a land area of less than 200,000m².
55h4	Land used for a retail purpose with a total GLA of 17,500m² to less than 20,000m² and a land area of less than 200,000m².	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 17,500m² to less than 20,000m²; (c) has a land area of less than 200,000m².
55i1	Land used for a retail purpose with a total GLA of 20,000m² to less than 25,000m² and a land area of less than 200,000m².	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 20,000m² to less than 25,000m²; (c) has a land area of less than 200,000m².
55i2	Land used for a retail purpose with a total GLA of 25,000m² to less than 30,000m² and a land area of less than 200,000m².	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 25,000m² to less than 30,000m²; (c) has a land area of less than 200,000m².
55j	Land used for a retail purpose with a total GLA of 30,000m² to less than 45,000m² and a land area of less than 200,000m².	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 30,000m² to less than 45,000m²; (c) has a land area of less than 200,000m².
55k	Land used for a retail purpose with a total GLA of 45,000m² or greater and a land area of less than 200,000m².	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 45,000m² or greater; (c) has a land area of less than 200,000m².
55l	Land used for a retail purpose with a total GLA of 10,000m² to less than 20,000m² and a land area of 200,000m² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 10,000m² to less than 20,000m²; (c) has a land area of 200,000m² or greater.
55m	Land used for a retail purpose with a total GLA of 20,000m² to less than 30,000m² and a land area of 200,000m² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 20,000m² to less than 30,000m²; (c) has a land area of 200,000m² or greater.
55n	Land used for a retail purpose with a total GLA of 30,000m² to less than 45,000m² and a land area of 200,000m² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 30,000m² to less than 45,000m²; (c) has a land area of 200,000m² or greater.
55o	Land used for a retail purpose with a total GLA of 45,000m² or greater and a land area of 200,000m² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 45,000m² or greater; (c) has a land area of 200,000m² or greater.

TABLE 2 – DIFFERENTIAL GENERAL RATES

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

COLUMN 1 **RATING CATEGORY**	COLUMN 2 **DIFFERENTIAL GENERAL RATES**	COLUMN 3 **MINIMUM AMOUNT OF GENERAL RATES**	COLUMN 4 **LIMITATION ON INCREASE OF LEVIED 2025–2026 DIFFERENTIAL GENERAL RATES (%)**
1	**0.4893** cents in the dollar on the rateable value of all rateable land in this rating category	**$1,298**	15
4	**0.4893** cents in the dollar on the rateable value of all rateable land in this rating category	**$844**	15
8	**0.4893** cents in the dollar on the rateable value of all rateable land in this rating category	**$3,152**	15
9	**0.6465** cents in the dollar on the rateable value of all rateable land in this rating category	**$1,760**	15
10	**0.4893** cents in the dollar on the rateable value of all rateable land in this rating category	**$1,298**	15
11	**0.4893** cents in the dollar on the rateable value of all rateable land in this rating category	**$1,298**	15
15	**0.6465** cents in the dollar on the rateable value of all rateable land in this rating category	**$4,002**	15
16	**0.6465** cents in the dollar on the rateable value of all rateable land in this rating category	**$1,760**	15
17	**0.4893** cents in the dollar on the rateable value of all rateable land in this rating category	**$1,298**	15
18	**0.6465** cents in the dollar on the rateable value of all rateable land in this rating category	**$1,760**	15
19	**0.6465** cents in the dollar on the rateable value of all rateable land in this rating category	**$1,760**	15
22a	**0.6465** cents in the dollar on the rateable value of all rateable land in this rating category	**$3,520**	15
22b	**0.6465** cents in the dollar on the rateable value of all rateable land in this rating category	**$5,280**	15
22c	**0.6465** cents in the dollar on the rateable value of all rateable land in this rating category	**$10,560**	15
22d	**0.6465** cents in the dollar on the rateable value of all rateable land in this rating category	**$17,600**	15
22e	**0.6465** cents in the dollar on the rateable value of all rateable land in this rating category	**$26,400**	15
22f	**0.6465** cents in the dollar on the rateable value of all rateable land in this rating category	**$35,200**	15
22g	**0.6465** cents in the dollar on the rateable value of all rateable land in this rating category	**$52,800**	15
22h	**0.6465** cents in the dollar on the rateable value of all rateable land in this rating category	**$70,400**	15
23	**0.4893** cents in the dollar on the rateable value of all rateable land in this rating category	**$1,298**	15
24	**0.8017** cents in the dollar on the rateable value of all rateable land in this rating category	**$1,760**	15
25	**4.0085** cents in the dollar on the rateable value of all rateable land in this rating category	**$1,760**	15
41	**0.4282** cents in the dollar on the rateable value of all rateable land in this rating category	**$1,707**	15
42	**0.5450** cents in the dollar on the rateable value of all rateable land in this rating category	**$1,707**	15
43a	**1.5002** cents in the dollar on the rateable value of all rateable land in this rating category	**$1,651**	15
43b	**1.5752** cents in the dollar on the rateable value of all rateable land in this rating category	N/A	15
43c	**1.6502** cents in the dollar on the rateable value of all rateable land in this rating category	N/A	15
43d	**1.7252** cents in the dollar on the rateable value of all rateable land in this rating category	N/A	15
44a	**1.8753** cents in the dollar on the rateable value of all rateable land in this rating category	N/A	15
44b	**1.9878** cents in the dollar on the rateable value of all rateable land in this rating category	N/A	15

COLUMN 1 **RATING CATEGORY**	COLUMN 2 **DIFFERENTIAL GENERAL RATES**	COLUMN 3 **MINIMUM AMOUNT OF GENERAL RATES**	COLUMN 4 **LIMITATION ON INCREASE OF LEVIED 2025–2026 DIFFERENTIAL GENERAL RATES (%)**
45	**1.7951** cents in the dollar on the rateable value of all rateable land in this rating category	**$2,244**	15
46	**3.8607** cents in the dollar on the rateable value of all rateable land in this rating category	**$35,671**	15
47a	**22.0925** cents in the dollar on the rateable value of all rateable land in this rating category	**$21,052**	15
47b	**27.2438** cents in the dollar on the rateable value of all rateable land in this rating category	**$681,364**	15
48	**2.5503** cents in the dollar on the rateable value of all rateable land in this rating category	**$2,807**	15
49a	**1.4419** cents in the dollar on the rateable value of all rateable land in this rating category	**$1,851**	15
49b	**1.5074** cents in the dollar on the rateable value of all rateable land in this rating category	N/A	15
49c	**1.5730** cents in the dollar on the rateable value of all rateable land in this rating category	N/A	15
49d	**1.7041** cents in the dollar on the rateable value of all rateable land in this rating category	N/A	15
49e	**1.8024** cents in the dollar on the rateable value of all rateable land in this rating category	N/A	15
50	**2.1629** cents in the dollar on the rateable value of all rateable land in this rating category	N/A	15
55a	**1.5002** cents in the dollar on the rateable value of all rateable land in this rating category	**$1,651**	15
55b	**1.5752** cents in the dollar on the rateable value of all rateable land in this rating category	N/A	15
55c	**1.6502** cents in the dollar on the rateable value of all rateable land in this rating category	N/A	15
55d	**1.7252** cents in the dollar on the rateable value of all rateable land in this rating category	N/A	15
55e	**2.0628** cents in the dollar on the rateable value of all rateable land in this rating category	N/A	7.5
55f	**2.4003** cents in the dollar on the rateable value of all rateable land in this rating category	N/A	7.5
55g	**2.7754** cents in the dollar on the rateable value of all rateable land in this rating category	N/A	7.5
55h1	**3.8234** cents in the dollar on the rateable value of all rateable land in this rating category	**$421,397**	15
55h2	**3.8234** cents in the dollar on the rateable value of all rateable land in this rating category	**$521,000**	15
55h3	**3.8234** cents in the dollar on the rateable value of all rateable land in this rating category	**$620,602**	15
55h4	**3.8234** cents in the dollar on the rateable value of all rateable land in this rating category	**$720,203**	15
55i1	**3.8234** cents in the dollar on the rateable value of all rateable land in this rating category	**$853,023**	15
55i2	**3.8234** cents in the dollar on the rateable value of all rateable land in this rating category	**$985,398**	15
55j	**3.8234** cents in the dollar on the rateable value of all rateable land in this rating category	**$1,173,381**	15
55k	**3.8234** cents in the dollar on the rateable value of all rateable land in this rating category	**$1,877,459**	15
55l	**3.8234** cents in the dollar on the rateable value of all rateable land in this rating category	**$1,195,403**	15
55m	**3.8234** cents in the dollar on the rateable value of all rateable land in this rating category	**$1,792,909**	15
55n	**3.8234** cents in the dollar on the rateable value of all rateable land in this rating category	**$2,691,000**	15
55o	**3.8234** cents in the dollar on the rateable value of all rateable land in this rating category	**$3,480,025**	15

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

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

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

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

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

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

PRIMARY COUNCIL LAND USE CODE	RATING CATEGORIES																		
	41	42	43a	43b	43c	43d	44a	44b	45	46	47a	47b	48	49a	49b	49c	49d	49e	50
48 Club-Licensed/Sport/Run as a business			✓	✓	✓	✓	✓	✓											
49 Caravan Park			✓	✓	✓	✓	✓	✓											
60 Farming/Grazing (Sheep-Dry)	✓	✓																	
61 Farming/Grazing (Sheep Breeding)	✓	✓																	
64 Farming/Grazing (Cattle Breeding)	✓	✓																	
65 Farming/Grazing (Cattle Breeding-Fattening)	✓	✓																	
66 Farming/Grazing (Cattle Fattening)	✓	✓																	
67 Farming/Grazing (Goats)	✓	✓																	
68 Farming/Grazing (Dairy-Quota Milk)	✓	✓																	
69 Farming/Grazing (Dairy-Non Quota Milk)	✓	✓																	
70 Farming/Grazing (Dairy-Cream)	✓	✓																	
71 Farming/Grazing (Oil Seed)	✓	✓																	
72 Section 50 Land Valuation Act 2010											✓								
73 Farming/Grazing (Grains)	✓	✓																	
74 Farming/Grazing (Turf)	✓	✓																	
75 Farming/Grazing (Sugar Cane)	✓	✓																	
76 Farming/Grazing (Tobacco)	✓	✓																	
77 Farming/Grazing (Cotton)	✓	✓																	
78 Farming/Grazing (Rice)	✓	✓																	
79 Farming/Grazing (Orchards)	✓	✓																	
80 Farming/Grazing (Tropical Fruits)	✓	✓																	
81 Farming/Grazing (Pineapple)	✓	✓																	
82 Farming/Grazing (Vineyards)	✓	✓																	
83 Farming/Grazing (Small Crops-Irrigated)	✓	✓																	
84 Farming/Grazing (Small Crops-Non Irrigated)	✓	✓																	
85 Farming/Grazing (Pigs)	✓	✓																	
86 Farming/Grazing (Horses)	✓	✓																	

PRIMARY COUNCIL LAND USE CODE	RATING CATEGORIES																		
	41	42	43a	43b	43c	43d	44a	44b	45	46	47a	47b	48	49a	49b	49c	49d	49e	50
87 Farming/Grazing (Poultry)	✓	✓																	
88 Farming/Grazing (Forestry/Logs)	✓	✓																	
89 Farming/Grazing (Animals-Special)	✓	✓																	
91 Transformers/Substations, Radio/Television Towers			✓	✓	✓	✓	✓	✓											
92 Defence Force Establishments			✓	✓	✓	✓	✓	✓											
93 Farming/Grazing (Peanuts)	✓	✓																	
96 Public Hospitals			✓	✓	✓	✓	✓	✓											
97 Welfare Homes/Institutions			✓	✓	✓	✓	✓	✓											
99 Community Protection Centres			✓	✓	✓	✓	✓	✓											

TABLE 3C – PRIMARY COUNCIL LAND USE CODE APPLICABLE TO RATING CATEGORIES 55A TO 55O

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

PRIMARY COUNCIL LAND USE CODE	RATING CATEGORIES																		
	55a	55b	55c	55d	55e	55f	55g	55h1	55h2	55h3	55h4	55i1	55i2	55j	55k	55l	55m	55n	55o
11 Shop – Single	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
12 Shops – Shopping Group (more than 6 shops)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
13 Shops – Shopping Group (2 to 6 shops)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
16 Drive-In Shopping Centre	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
17 Restaurant	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
23 Retail Warehouse	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
30 Service Station	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
42 Tavern/Hotel	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

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

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

SECONDARY COUNCIL LAND USE CODE	RATING CATEGORIES				
	25	46	47a	47b	50
37 Noxious Industry – Waste Recycling/Processing		✓			
00 Coal mining and ancillary and/or associated activities including mine rehabilitation			✓		
78 Previous extractive industries land use requiring site rehabilitation	✓				
17 Noxious Industry Land Fill – Putrescible Material				✓	
27 Noxious Industry Land Fill – Non Putrescible Material				✓	
99 Power Station					✓

PART 3. WASTE MANAGEMENT UTILITY CHARGES

3.1 WASTE MANAGEMENT UTILITY CHARGES

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

3.2 DEFINITIONS

In this Part 3:

additional garden organics service means the fortnightly removal, transport and processing of organic garden waste from a mobile garbage bin supplied:

(a) in addition to the services included in the household waste service; or

(b) in addition to the services included in the non-household waste service.

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

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

garden organics service means the fortnightly removal, transport and processing of organic garden waste from a mobile garbage bin or bulk bin.

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

mobile garbage bin means a garbage bin which:

(a) is mobile;

(b) has a holding capacity of the following:

(i) 240 litres for garden organics;

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

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

(c) is supplied by council.

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

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

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

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

waste service means the following:

For households

(a) the weekly removal, transport and disposal of general waste from a mobile garbage bin;

(b) the fortnightly removal, transport and processing of recyclables from a mobile garbage bin; and

(c) the fortnightly removal, transport and processing of garden organics from a mobile garbage bin.

For non-households

(a) the weekly removal, transport and disposal of general waste from a mobile garbage bin; and

(b) the fortnightly removal, transport and processing of recyclables from a mobile garbage bin.

waste management service means any of the following:

(a) adjusted household waste service;

(b) additional garden organics service;

(c) household waste service;

(d) non-household waste service.

3.3 WASTE MANAGEMENT SERVICES

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

(2) Waste management services are to be supplied to multi residential properties by means of the following:

(a) mobile garbage bins in accordance with the Ipswich City Plan 2025;

(b) where paragraph (a) does not apply, one or more bulk bins or other appropriately sized bin, approved by the General Manager, Environment and Sustainability, or the Manager, Resource Recovery.

(3) An adjustment to the waste management utility charges is to be made from the date authorised by the General Manager, Environment and Sustainability, or the Manager, Resource Recovery, where an application is made by an owner to increase or decrease the number of waste management services provided to a property.

(4) An application to decrease the number of waste management services to a property has the following effect:

(a) the waste management service is cancelled for a minimum period of six months; and

(b) the waste management service recommences after six months, unless a further application is received from the owner.

(5) The number of waste management services for land, is the number of waste management services which is recorded on council's rates master file at the date of the budget resolution, subject to any further increase or decrease in the number of services that may from time to time be considered necessary by the General Manager, Environment and Sustainability, or the Manager, Resource Recovery.

(6) The applicable waste management utility charges for waste management services supplied under an agreement, are those specified in the agreement.

TABLE 4 – WASTE MANAGEMENT UTILITY CHARGES

COLUMN 1 **TYPE OF WASTE MANAGEMENT SERVICE**	COLUMN 2 **WASTE MANAGEMENT UTILITY CHARGE PER WASTE MANAGEMENT SERVICE (PER ANNUM)**
Household waste service	$553.00
Adjusted household waste service	$308.00
Additional garden organics waste service	$65.00
Non-household waste service	$553.00
Non-household waste levy	$110.80

PART 4. RURAL FIRE RESOURCES LEVY SPECIAL CHARGE

4.1 RURAL FIRE RESOURCES LEVY SPECIAL CHARGE

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

4.2 DEFINITIONS

In this Part 4:

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

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

Rural Fire Brigades Services means the purchase and maintenance of specialist equipment, station improvements and brigade operating costs of the Ipswich Group Rural Fire Brigades.

4.3 RURAL FIRE BRIGADES SERVICES

(1) In accordance with section 94 of the *Local Government Regulation 2012*, council adopted the Rural Fire Resources Levy Special Charge overall plan at its meeting of 30 June 2026.

(2) Council has decided the following under the Rural Fire Resources Levy Special Charge overall plan:

(a) the amount of the special charge for the Rural Fire Brigades Services which is to be levied on the Applicable rateable land is $39.00 per annum;

(b) the Applicable rateable land is the rateable land not within the boundary of the Urban Fire Boundaries of Queensland.

(3) The special charge for the Rural Fire Brigades Services collected by council is to be forwarded, at quarterly intervals, to the Ipswich Group Rural Fire Brigades to fund the Rural Fire Brigades Services.

PART 5. RURAL FIRE RESOURCES LEVY SEPARATE CHARGE

5.1 RURAL FIRE RESOURCES LEVY SEPARATE CHARGE

In accordance with section 94 of the *Local Government Act 2009*, section 103 of the *Local Government Regulation 2012* and section 128A of the *Fire and Emergency Services Act 1990*, council has decided to levy a separate charge for the Rural Fire Brigades Services on all rateable land in the local government area on the basis set out in this Part 5.

5.2 DEFINITIONS

In this Part 5:

applicable rateable land has the same meaning as in Part 4 of this 2026–2027 Budget.

Rural Fire Brigades Services has the same meaning as in Part 4 of this 2026–2027 Budget.

5.3 RURAL FIRE BRIGADES SERVICES

(1) The amount of the separate charge for the Rural Fire Brigades Services which is to be levied on all rateable land in the local government area is $3.00 per annum.

(2) The separate charge for the Rural Fire Brigades Services collected by council is to be forwarded, at quarterly intervals, to the Ipswich Group Rural Fire Brigades to fund the Rural Fire Brigades Services.

(3) The separate charge for the Rural Fire Brigades Services recognises that the Rural Fire Brigades Services generally benefit the whole of the local government area.

(4) For clarity, council intends to levy the separate charge for the Rural Fire Brigades Services on all rateable land in the local government area, in addition to the special charge for the Rural Fire Brigades Services on applicable rateable land.

PART 6. ENVIROPLAN SEPARATE CHARGE

6.1 ENVIROPLAN SEPARATE CHARGE

In accordance with section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, council has decided to levy a separate charge for the Ipswich Enviroplan on rateable land in the local government area on the basis set out in this Part 6.

6.2 IPSWICH ENVIROPLAN

(1) The amount of the separate charge for the Ipswich Enviroplan which is to be levied on all rateable land in the local government area is $68.00 per annum.

(2) The separate charge for the Ipswich Enviroplan collected by council is to be used in the manner determined by council to provide the greatest benefit for the enhancement of the environment of the local government area, which include the following:

(a) for the acquisition, management and protection of bushland areas in the local government area;

(b) for the provision of facilities for public access to bushland areas in the local government area;

(c) minimising the impact of carbon emissions from the local government area;

(d) promoting education in the community concerning adverse impacts on the environment; and

(e) raising community awareness of the impact of carbon emissions and how to minimise or offset their impact.

PART 7. INFRASTRUCTURE SEPARATE RATE

7.1 INFRASTRUCTURE SEPARATE RATE

In accordance with section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, council has decided to levy a separate rate for the funding of strategic infrastructure projects on rateable land in the local government area on the basis set out in this Part 7.

7.2 DEFINITIONS

In this Part 7:

strategic infrastructure projects means infrastructure which is outlined in the Local Government Infrastructure Plan or is significant to support growth in the local government area.

rateable value of land has the same meaning as in Part 2 of this 2026–2027 Budget.

7.3 STRATEGIC INFRASTRUCTURE PROJECTS

(1) The amount of the separate rate for funding strategic Infrastructure projects which is to be levied on all rateable land in the local government area is:

(a) 0.00614 cents in the dollar on the rateable value; and

(b) a minimum separate rate of $65 per annum.

(2) The separate rate for the funding of Strategic Infrastructure Projects collected by council is to be used in the manner determined by council to:

(a) provide funding to support the delivery of strategic infrastructure projects;

(b) reduce the reliance on future debt which would have otherwise been required to fund the strategic infrastructure projects.

PART 8. TIME AND MANNER OF PAYMENT OF RATES AND CHARGES

8.1 PAYMENT OF RATES AND CHARGES AND DISCOUNT

Council has decided the following on the basis set out in this Part 8:

(1) the period within which rates or charges (including the Emergency Management Levy under section 115 of the *Fire and Emergency Services Act 1990*) must be paid in accordance with section 118 of the *Local Government Regulation 2012;*

(2) to allow ratepayers to pay rates or charges (including the Emergency Management Levy) by instalments in accordance with section 129 of the *Local Government Regulation 2012;*

(3) to allow a discount for payment of rates or charges before the end of a period that ends on or before the due date for payment in accordance with section 130 of the *Local Government Regulation 2012*.

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

Council has decided that:

(1) it is to levy rates or charges (including the Emergency Management Levy) for the 2026–2027 financial year by four quarterly instalments for the following periods:

(a) 1 July 2026 to 30 September 2026;

(b) 1 October 2026 to 31 December 2026;

(c) 1 January 2027 to 31 March 2027;

(d) 1 April 2027 to 30 June 2027; and

(2) the rates or charges are to be payable:

(a) on the date shown on the quarterly rate notice being at least 30 days after the rate notice for the rates or charges is issued; and

(b) at the public office of council or at such other place or agency as may from time to time be appointed for that purpose by council.

8.3 DISCOUNT

(1) Council has decided to allow a discount for payment of differential general rates or charges (excluding Emergency Management Levy) where the ratepayer has paid the following on or before the due date for payment shown on the rate notice (being 30 days after the rate notice for the rates and charges is issued):

(a) the rates and charges (including Emergency Management Levy) stated on the rate notice in full;

(b) any arrears of rates and charges (including Emergency Management Levy).

(2) The discount is to be the lesser of the following amounts:

(a) $33.00;

(b) the amount of the differential general rates shown on the rate notice if the differential general rates amount is less than $33.00.

PART 9. INTEREST ON OVERDUE RATES OR CHARGES

9.1 INTEREST ON OVERDUE RATES OR CHARGES

In accordance with section 133 of the *Local Government Regulation 2012*, council has decided that interest is payable on overdue rates or charges on the basis set out in this Part 9.

9.2 CALCULATION OF INTEREST

(1) If overdue rates or charges are not paid within 21 days from their due date, interest is payable on the overdue amount, from the day on which the amount became overdue, at an annual rate of 12.19% in accordance with section 133(3)(b) of the *Local Government Regulation 2012*, which is to be calculated on daily rests and as compound interest under section 133(2)(a) of the *Local Government Regulation 2012*.

(2) The interest rate specified in Part 9.2 (1) applies from 1 July 2026.

(3) Interest is payable in accordance with subsection (1) in relation to overdue rates or charges which are the subject of an agreement with an owner to pay overdue rates or charges by regular instalments to avoid rate recovery action.

PART 10. CONCESSION FOR RATES OR CHARGES TO PENSIONERS

10.1 CONCESSION FOR RATES OR CHARGES

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

10.2 CONCESSION FOR RATES OR CHARGES TO QUALIFYING PENSIONERS

In accordance with council's Pensioner Remission of Rates Policy, council has decided to grant the following concessions for differential general rates and the Enviroplan separate charge to a pensioner who qualifies for a concession under Section 6 of the Pensioner Remission of Rates Policy:

(1) A full pensioner remission of:

(a) 100% of the differential general rates levied per quarterly rating assessment, to a maximum concession of $248.00 in any one year; and

(b) $10.00 per annum per rating assessment for the Enviroplan separate charge, if applicable; or

(2) A part pensioner remission of:

(a) 100% of the differential general rates levied per quarterly rating assessment, to a maximum concession of $124.00 in any one year; and

(b) $5.00 per annum per rating assessment for the Enviroplan separate charge, if applicable.

PART 11. REVENUE STATEMENT

11.1 PURPOSE

(1) In accordance with section 169 of the *Local Government Regulation 2012*, council has prepared this revenue statement for its budget for the 2026–2027 financial year.

(2) The purpose of this revenue statement is to outline and explain the revenue measures adopted by council in the Budget for the 2026–2027 financial year (2026–2027 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 2026–2027 Budget.

(4) Council may, by resolution, amend the revenue statement for the financial year at any time before the end of the financial year.

11.2 RATES AND CHARGES

Council has levied the following rates and charges in accordance with the principles stated in the revenue policy in the 2026–2027 Budget:

(1) differential general rates (see Part 2 of the 2026–2027 Budget);

(2) waste management utility charges (see Part 3 of the 2026–2027 Budget);

(3) rural fire resources levy special charge (see Part 4 of the 2026–2027 Budget);

(4) rural fire resources levy separate charge (see Part 5 of the 2026–2027 Budget);

(5) Enviroplan separate charge (see Part 6 of the 2026–2027 Budget);

(6) Infrastructure Separate Rate (see Part 7 of the 2026–2027 Budget).

11.3 DIFFERENTIAL GENERAL RATES

(1) Council has decided to levy differential general rates for different rating categories of rateable land in the local government area on the basis set out in Part 2 of the 2026–2027 Budget.

(2) Council has decided that there are 60 rating categories for rateable land in the local government area as stated in column 1 of Table 1 (Differential General Rating Categories) in Part 2 of the 2026–2027 Budget. Each of these 60 rating categories and a description of each rating category is stated in Table 5.

(3) Council has decided that, due to the cost of providing services to rateable land, a minimum amount of general rates is to apply to certain rating categories of rateable land in the local government area as stated in Table 2 (Differential General Rates) in Part 2 of the 2026–2027 Budget.

(4) Council has decided that, to address the concerns of the community resulting from changes in the valuation of the rateable land from year to year, particularly where the Valuer-General has not undertaken a comprehensive review of all valuations each year, the increase in the differential general rates for certain rating categories of rateable land in the local government area is to be limited to not more than the differential general rates for the last financial year increased by the percentage stated in column 4 of Table 2 (Differential General Rates) in Part 2 of the 2026–2027 Budget.

(5) Council has decided that the rateable value of land for 2026–2027 shall be the three-year average of the valuations provided by the Valuer-General in accordance with the *Land Valuation Act 2010* and that the three-year averaged value will be used as the basis for calculating the differential general rates.

TABLE 5 – DIFFERENTIAL GENERAL RATING CATEGORIES

(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.

COLUMN 1 **RATING CATEGORY OF RATEABLE LAND**		COLUMN 2 **DESCRIPTION OF RATING CATEGORY**
16	Land not in Brookwater used for a residential purpose which is not owner occupied that is in a community titles scheme not in a high rise structure.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is not owner occupied; (d) is included in a community titles scheme; (e) is not in a high rise structure; (f) is not located in Brookwater.
17	Land not in Brookwater used for a residential purpose which is owner occupied that is in a community titles scheme in a high rise structure.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is owner occupied; (d) is included in a community titles scheme; (e) is in a high rise structure; (f) is not located in Brookwater.
18	Land not in Brookwater used for a residential purpose which is not owner occupied that is in a community titles scheme in a high rise structure.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is not owner occupied; (d) is included in a community titles scheme; (e) is in a high rise structure; (f) is not located in Brookwater.
19	Land not in Brookwater which is vacant land less than 20,000m^2 that is not potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is less than 20,000m^2; (d) is not potential owner occupied; (e) is not located in Brookwater.
22a	Land used for a multi residential purpose, with two dwellings or a dwelling with a secondary dwelling, which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes: (i) two dwellings; or (ii) a dwelling with a secondary dwelling; (d) none of the dwellings or the secondary dwelling are owner occupied.
22b	Land used for a multi residential purpose with three to five dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes three to five dwellings; (d) one or more of the dwellings is not owner occupied.
22c	Land used for a multi residential purpose with six to nine dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes six to nine dwellings; (d) one or more of the dwellings is not owner occupied.
22d	Land used for a multi residential purpose with 10 to 14 dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 10 to 14 dwellings; (d) one or more of the dwellings is not owner occupied.

COLUMN 1 **RATING CATEGORY OF RATEABLE LAND**		COLUMN 2 **DESCRIPTION OF RATING CATEGORY**
22e	Land used for a multi residential purpose with 15 to 19 dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 15 to 19 dwellings; (d) one or more of the dwellings is not owner occupied.
22f	Land used for a multi residential purpose with 20 to 29 dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 20 to 29 dwellings; (d) one or more of the dwellings is not owner occupied.
22g	Land used for a multi residential purpose with 30 to 39 dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 30 to 39 dwellings; (d) one or more of the dwellings is not owner occupied.
22h	Land used for a multi residential purpose with 40 or more dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 40 or more dwellings; (d) one or more of the dwellings is not owner occupied.
23	Land not in Brookwater which is vacant land that is 20,000m^2 or greater and is potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is 20,000m^2 or greater; (d) is potential owner occupied; (e) is not located in Brookwater.
24	Land not in Brookwater which is vacant land that is 20,000m^2 or greater and is not potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is 20,000m^2 or greater; (d) is not potential owner occupied; (e) is not located in Brookwater.
25	Land which is vacant land requiring rehabilitation as the subject of a previous extractive industry involving coal mining.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) has the Secondary Land Use Code of 78 Previous extractive industries land use requiring site rehabilitation; (d) requires rehabilitation as the subject of a previous extractive industry involving coal mining.
41	Land used for a farming and grazing purpose which is owner occupied or potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is either: (i) owner occupied; or (ii) potential owner occupied.
42	Land used for a farming and grazing purpose which is not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is not owner occupied.
43a	Land used for a commercial purpose with a rateable value of less than $200,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of less than $200,000.

COLUMN 1 **RATING CATEGORY OF RATEABLE LAND**		COLUMN 2 **DESCRIPTION OF RATING CATEGORY**
43b	Land used for a commercial purpose with a rateable value of $200,000 to less than $500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of $200,000 to less than $500,000.
43c	Land used for a commercial purpose with a rateable value of $500,000 to less than $1,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of $500,000 to less than $1,000,000.
43d	Land used for a commercial purpose with a rateable value of $1,000,000 to less than $2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of $1,000,000 to less than $2,500,000.
44a	Land used for a commercial purpose with a rateable value of $2,500,000 to less than $5,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of $2,500,000 to less than $5,000,000.
44b	Land used for a commercial purpose with a rateable value of $5,000,000 or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of $5,000,000 or greater.
45	Land used for a noxious industry that is not in rating categories 46, 47b and 50.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a noxious industry; (c) is not in rating categories 46, 47b and 50.
46	Land used for a noxious industry involving waste recycling or waste processing.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has the Secondary Land Use Code of 37 Noxious Industry – Waste Recycling/Processing; (c) is primarily for a noxious industry involving waste recycling or waste processing.
47a	Land used for an extractive industry involving coal mining or the rehabilitation of land the subject of a previous or current extractive industry involving coal mining.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has the Secondary Land Use Codes of 00 Coal mining and ancillary and/or associated activities including mine rehabilitation; (c) is primarily for an extractive industry involving coal mining or the rehabilitation of land the subject of a previous or current extractive industry involving coal mining.
47b	Land used for a noxious industry involving a landfill.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has any of the following Secondary Land Use Codes: (i) 17 Noxious Industry Land Fill – Putrescible Material; (ii) 27 Noxious Industry Land Fill – Non Putrescible Material; (c) is primarily for a noxious industry involving a landfill.
48	Land used for an extractive industry that is not in rating category 47a.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for an extractive industry not involving any of the following: (i) coal mining; (ii) rehabilitation of land the subject of a previous or current extractive industry involving coal mining; (c) is not in rating category 47a.
49a	Land used for a light industry with a rateable value of less than $500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of less than $500,000.

COLUMN 1 **RATING CATEGORY OF RATEABLE LAND**		COLUMN 2 **DESCRIPTION OF RATING CATEGORY**
49b	Land used for a light industry with a rateable value of $500,000 to less than $1,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of $500,000 to less than $1,000,000.
49c	Land used for a light industry with a rateable value of $1,000,000 to less than $2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of $1,000,000 to less than $2,500,000.
49d	Land used for a light industry with a rateable value of $2,500,000 to less than $5,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of $2,500,000 to less than $5,000,000.
49e	Land used for a light industry with a rateable value of $5,000,000 or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of $5,000,000 or greater.
50	Land used for a heavy industry.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) if the land has a Primary Council Land Use Code of 37 Noxious/Offensive Industry, the land also has a Secondary Land Use Code of 99 Power Station; (c) is primarily for a heavy industry.
55a	Land used for a retail purpose with a total GLA of less than 5,000m^2 and a rateable value of less than $200,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m^2; (c) has a rateable value of less than $200,000.
55b	Land used for a retail purpose with a total GLA of less than 5,000m^2 and a rateable value of $200,000 to less than $500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m^2; (c) has a rateable value of $200,000 to less than $500,000.
55c	Land used for a retail purpose with a total GLA of less than 5,000m^2 and a rateable value of $500,000 to less than $1,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m^2; (c) has a rateable value of $500,000 to less than $1,000,000.
55d	Land used for a retail purpose with a total GLA of less than 5,000m^2 and a rateable value of $1,000,000 to less than $2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m^2; (c) has a rateable value of $1,000,000 to less than $2,500,000.
55e	Land used for a retail purpose with a total GLA of 5,000m^2 to less than 7,500m^2 and a rateable value of less than $2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 5,000m^2 to less than 7,500m^2; (c) has a rateable value of less than $2,500,000.
55f	Land used for a retail purpose with a total GLA of 7,500m^2 to less than 10,000m^2 and a rateable value of less than $2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 7,500m^2 to less than 10,000m^2; (c) has a rateable value of less than $2,500,000.
55g	Land used for a retail purpose with a total GLA of less than 10,000m^2 and a rateable value of $2,500,000 or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 10,000m^2; (c) has a rateable value of $2,500,000 or greater.

COLUMN 1 **RATING CATEGORY OF RATEABLE LAND**		COLUMN 2 **DESCRIPTION OF RATING CATEGORY**
55h1	Land used for a retail purpose with a total GLA of 10,000m² to less than 12,500m² and a land area of less than 200,000m².	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 10,000m² to less than 12,500m²; (c) has a land area of less than 200,000m².
55h2	Land used for a retail purpose with a total GLA of 12,500m² to less than 15,000m² and a land area of less than 200,000m².	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 12,500m² to less than 15,000m²; (c) has a land area of less than 200,000m².
55h3	Land used for a retail purpose with a total GLA of 15,000m² to less than 17,500m² and a land area of less than 200,000m².	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 15,000m² to less than 17,500m²; (c) has a land area of less than 200,000m².
55h4	Land used for a retail purpose with a total GLA of 17,500m² to less than 20,000m² and a land area of less than 200,000m².	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 17,500m² to less than 20,000m²; (c) has a land area of less than 200,000m².
55i1	Land used for a retail purpose with a total GLA of 20,000m² to less than 25,000m² and a land area of less than 200,000m².	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 20,000m² to less than 25,000m²; (c) has a land area of less than 200,000m².
55i2	Land used for a retail purpose with a total GLA of 25,000m² to less than 30,000m² and a land area of less than 200,000m².	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 25,000m² to less than 30,000m²; (c) has a land area of less than 200,000m².
55j	Land used for a retail purpose with a total GLA of 30,000m² to less than 45,000m² and a land area of less than 200,000m².	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 30,000m² to less than 45,000m²; (c) has a land area of less than 200,000m².
55k	Land used for a retail purpose with a total GLA of 45,000m² or greater and a land area of less than 200,000m².	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 45,000m² or greater; (c) has a land area of less than 200,000m².
55l	Land used for a retail purpose with a total GLA of 10,000m² to less than 20,000m² and a land area of 200,000m² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 10,000m² to less than 20,000m²; (c) has a land area of 200,000m² or greater.
55m	Land used for a retail purpose with a total GLA of 20,000m² to less than 30,000m² and a land area of 200,000m² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 20,000m² to less than 30,000m²; (c) has a land area of 200,000m² or greater.
55n	Land used for a retail purpose with a total GLA of 30,000m² to less than 45,000m² and a land area of 200,000m² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 30,000m² to less than 45,000m²; (c) has a land area of 200,000m² or greater.
55o	Land used for a retail purpose with a total GLA of 45,000m² or greater and a land area of 200,000m² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 45,000m² or greater; (c) has a land area of 200,000m² or greater.

11.4 WASTE MANAGEMENT UTILITY CHARGES

(1) Council has decided to levy utility charges for waste management services (Waste Management Utility Charges) in respect of the following waste management services to rateable land in the local government area on the basis set out in Part 3 of the 2026–2027 Budget:

(a) household waste service;

(b) adjusted household waste service;

(c) garden organics waste service;

(d) non-household waste service;

(e) non-household waste levy.

(2) The waste management utility charges are applied on a per service basis and are set at a level to raise revenue as specified in the Ipswich Waste Services budget.

(3) The waste management utility charges are levied on all rateable land in the local government area provided with the waste management service and are levied on a pro rata basis where a waste management service is provided for only part of the year.

(4) Waste management utility charges are determined on a full-cost pricing basis in accordance with the National Competition Policy to recover sufficient income to meet the full cost outlays of the functional programs, including administrative costs and overheads not funded from general revenue, having regard to the following:

(a) the cost of capital provision and an appropriate return on assets;

(b) pricing oversight requirements of the Queensland Competition Authority;

(c) operating and capital grants, subsidies or contributions received from others.

11.5 RURAL FIRE RESOURCES LEVY SPECIAL CHARGE

(1) Council has decided to levy a special charge on rateable land within that part of the local government area that specially benefits from the Rural Fire Brigades Services on the basis set out in Part 4 of the 2026–2027 Budget.

(2) Council's policy is to levy special charges, on a year-by-year basis, for rural fire brigades and other associated facilities to particular areas of the local government area which specially benefits from the rural fire brigades and associated facilities.

(3) The special charges collected by council are used to meet the costs of the relevant initiative or facility.

11.6 RURAL FIRE RESOURCES LEVY SEPARATE CHARGE

Council has decided to levy a separate charge for the Rural Fire Brigades Services on all rateable land in the local government area on the basis set out in Part 5 of the 2026–2027 Budget.

11.7 ENVIROPLAN SEPARATE CHARGE

Council has decided to levy a separate charge for the Ipswich Enviroplan on all rateable land in the local government area on the basis set out in Part 6 of the 2026–2027 Budget.

11.8 INFRASTRUCTURE SEPARATE RATE

Council has decided to levy a separate rate for the funding of strategic infrastructure projects on all rateable land in the local government area on the basis set out in Part 7 of the 2026–2027 Budget.

11.9 DISCOUNT FOR RATES AND CHARGES

(1) Council has decided to allow a discount for payment of rates and charges on the basis set out in Part 8 of the 2026–2027 Budget.

(2) Council's policy is to encourage prompt payment of rates and charges by allowing a discount for full payment by the due date.

(3) The discount is only to apply to the differential general rates (excluding utility charges, special charges, separate charges, Emergency Management Levy and arrears of any rate or charge).

11.10 CONCESSIONS

(1) Council has decided to grant a concession for rates and charges for land to an eligible pensioner who owns and occupies rateable land on the basis set out in Part 10 of the 2026–2027 Budget.

(2) Council has also decided that the following concessions for rates and charges are to be granted in the financial year:

(a) concession to an eligible entity whose objects do not include making a profit which owns rateable land;

(b) concession to an eligible entity that provides assistance or encouragement for arts or cultural development which owns rateable land;

(c) concession to an eligible landowner who is an individual and who is subject to financial hardship from the payment of rates and charges;

(d) concession to an eligible landowner whose land is subject to a mining lease requiring the carrying out of improvement restoration for the mining lease.

11.11 INTEREST

Council has decided that interest is payable on overdue rates or charges on the basis set out in Part 9 of the 2026–2027 Budget.

11.12 COST-RECOVERY FEES

(1) Under section 97 of the *Local Government Act 2009*, a cost-recovery fee is a fee for any of the following:

(a) an application for the issue or renewal of a licence, permit, registration or other approval under a local government act as defined in the *Local Government Act 2009*;

(b) recording a change of ownership of land;

(c) giving information kept under a local government act as defined in the *Local Government Act 2009*;

(d) seizing property or animals under a local government act as defined in the *Local Government Act 2009*;

(e) the performance of another responsibility imposed on the local government under the *Building Act 1975* or the *Plumbing and Drainage Act 2018*.

(2) Council has decided the amount of cost-recovery fees having regard to the following:

(a) the estimated cost, including overheads, of operating each of council's regulatory regimes, such as:

(i) animal control;

(ii) environmental protection;

(iii) development approval;

(iv) community health and safety;

(v) entertainment venues;

(b) amounts prescribed by State legislation;

(c) the need to recover the cost of operating the regulatory regimes;

(d) the need to encourage compliance with relevant laws.

(3) Council's cost-recovery fees are included in the Register of Cost Recovery Fees which is open for inspection at council's public office.

(4) Council applies a common set of criteria to ensure cost-recovery fee concessions are granted equitably across each area of council's operations.

11.13 COMMERCIAL FEES

(1) Commercial fees are for services which relate to the provision of services or access to council's facilities which are not regulated by a local law or other legislative schemes.

(2) Council has decided the amount of commercial fees having regard to the following:

(a) the user pays principle;

(b) the estimated cost of provision of services or access to council's facilities;

(c) fees charged by any alternative providers;

(d) a fair return for the use of the council's infrastructure;

(e) performance targets set for council's business activities;

(f) the need to encourage or discourage particular behaviours.

11.14 DEVELOPER FINANCIAL CONTRIBUTIONS FOR DEVELOPMENT INFRASTRUCTURE

(1) Council's intention is to ensure that development infrastructure costs and other physical and social infrastructure costs caused by the incremental development of premises in the local government area are funded or provided for by that development, to the extent authorised by law or negotiated by agreement.

(2) Council will require financial contributions for providing local government trunk infrastructure networks in relation to the development of premises in accordance with the *Planning Act 2016*.

(3) Financial contributions for trunk infrastructure for the distributor-retailer's (Urban Utilities) water service and wastewater service may be collected by council under an agreement with Urban Utilities or to the extent required by law and remitted to Urban Utilities.

(4) The developer is also required to provide the non-trunk infrastructure considered by council to be appropriate for the development as a condition of a development approval.

11.15 OTHER REVENUE

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

11.16 MAINTENANCE OF COUNCIL'S OPERATING CAPABILITY

(1) Council will seek to ensure that its revenues (after concessions on rates and charges) are sufficient to cover its costs.

(2) It is council's intention that the operating capability of the local government is to be increased to provide the capacity to invest in physical and social infrastructure for the growing community.

(3) The Net Operating Surplus included in the Statement of Income and Expenditure describes the extent of the increase in the budget year.

PART 12. DEBT POLICY

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

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

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

All Ipswich City Council borrowings including existing loan balances are on either a principal and interest or interest only basis and have a maximum term to maturity of 20 years.

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

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

The overall position of debt for council for 2026–2027 is a decrease of $23.3 million to $375.5 million from the previous level of $398.8 million. Table 6 (Estimated Loan Balances) reflects the anticipated loan balances and movements for 2026–2027 and the next nine financial years.

TABLE 6 – ESTIMATED LOAN BALANCES

LOAN LIABILITIES	2026–2027 Budget $'000	2027–2028 Estimated $'000
Opening Balance	398,760	375,474
add New Borrowings	18,500	34,000
less Principal Repayments	41,786	30,813
Closing Balance	**375,474**	**378,661**
Borrowing Costs	14,667	14,666

2028–2029 Estimated $'000	2029–2030 Estimated $'000	2030–2031 Estimated $'000	2031–2032 Estimated $'000	2032–2033 Estimated $'000	2033–2034 Estimated $'000	2034–2035 Estimated $'000	2035–2036 Estimated $'000
378,661	326,334	374,037	422,198	442,887	440,569	432,028	443,081
22,500	78,000	82,000	57,000	37,000	34,000	51,000	44,000
74,827	30,297	33,839	36,311	39,318	42,541	39,947	42,936
326,334	**374,037**	**422,198**	**442,887**	**440,569**	**432,028**	**443,081**	**444,145**
15,088	14,013	17,454	20,940	22,662	23,105	23,286	24,379

PART 13. INVESTMENT POLICY

OBJECTIVES

The objectives of this policy are:

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

TERMS AND TYPE OF INVESTMENTS

The overall term of any investment should be appropriate to council's investment objectives and adhere to the restrictions as determined by *Statutory Bodies Financial Arrangements Act 1982* and the *Statutory Bodies Financial Arrangements Regulation 2019*.

Council's investment portfolio should be realisable in a reasonable time frame. Council can invest in Category 2 Investments per the *Statutory Bodies Financial Arrangements Act 1982* with the exception of managed funds other than the Queensland Treasury Corporation (QTC) Cash Fund and QTC Debt Offset facilities. According to the *Statutory Bodies Financial Arrangements Act 1982* the term to maturity of investments is not to exceed three years.

DIVERSIFICATION/CREDIT RISK

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

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

ORGANISATIONAL DIVERSIFICATION

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

CREDIT RATINGS

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

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

PART 14. FINANCIAL MANAGEMENT POLICY

PURPOSE

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

ROLES AND RESPONSIBILITIES

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

ROLES	FORWARD PLANNING/ MODELLING	BUSINESS PLANNING	BUDGETING	PERFORMANCE MANAGEMENT AND REPORTING
Mayor/Councillors	Provide strategic direction	Input on strategic issues	Identify priority areas Final approval	Receive monthly performance reports and provide feedback
CEO	Facilitate strategic input from Councillors and Executive Team	Lead process	Sign-off on key parameters for council's budget	Receive monthly performance reports, provide feedback and advice on corrective action
Executive Team	Provide strategic advice	Contribute to process	Develop departmental budgets in line with targets	Provide comment on YTD financial performance
Corporate Services Department	Preparation and analysis	Contribute to process	Recommend high level organisational budget assumptions and parameters Coordinate and contribute to process	Produce YTD performance reports and provide high level analysis and commentary; Provide direction on financial management policy and process
Departments and Business Units	Provide product, service and investment planning information for input into model	Senior staff contribute to process	Develop departmental plan within overall target	Analyse YTD financial performance and provide commentary to Corporate Services Department; Ensure compliance with financial management policy and process

DEFINITIONS

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

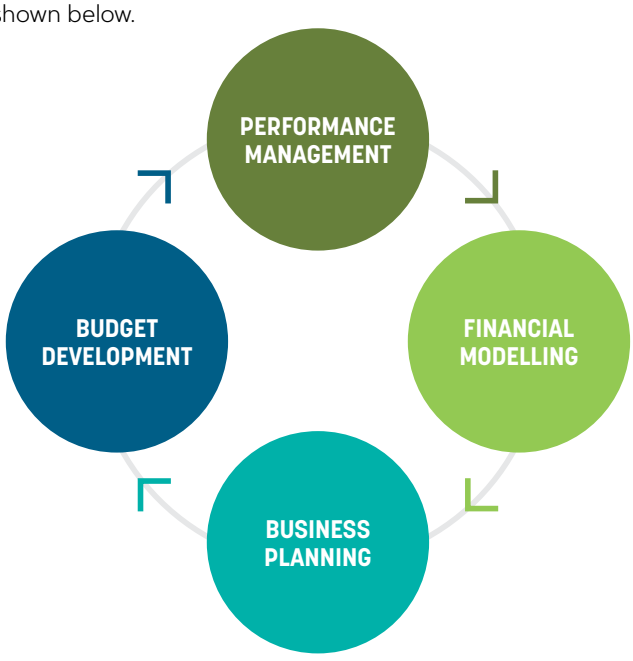
Budgeting: Financial plan of what is intended to be achieved over a set period of time.

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

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

RELATIONSHIPS

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



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

POLICIES

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

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

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

Financial Sustainability

- Sustainability at the Local Government level is defined under the *Local Government Act 2009* as where a local government is able to maintain its financial capital and infrastructure over the long term.
- Council is required to report against a range of financial sustainability ratios in accordance with the *Local Government Regulation 2012* s169. The ratios are calculated on the basis of council's long-term financial plan, and provide indicators of:
  - Financial Capacity;
  - Operating Performance;
  - Liquidity;
  - Asset Management; and
  - Debt Servicing Capacity.
- 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 and maintain compliance with council and state policies.
- 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 as prescribed by *Local Government Regulation 2012* s169(6):

TYPE AND MEASURE	TARGET (TIER 2)
FINANCIAL CAPACITY	
Council-Controlled Revenue	N/A
Population Growth	N/A
OPERATING PERFORMANCE	
Operating Surplus Ratio	Greater than 0%
Operating Cash Ratio	Greater than 0%
LIQUIDITY	
Unrestricted Cash Expense Cover Ratio	Greater than 2 months
ASSET MANAGEMENT	
Asset Sustainability Ratio	Greater than 60%
Asset Consumption Ratio	Greater than 60%
Asset Renewal Funding Ratio	N/A
DEBT SERVICING CAPACITY	
Leverage Ratio	0 to 4 times (or N/A)

Inter-generational Equity Policy

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

Preparation and Revision of Forward Planning/Modelling

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

Preparation of Budget

- The Budget will be adopted for the whole of council at Statement of Income and Expenditure line item and total capital expense level.
- The budget will be prepared in accordance with section 104 of the *Local Government Act 2009* and section 169 of the *Local Government Regulation 2012*.
- The budget should be designed to enable council to achieve the objectives as outlined within the strategic and operational plans and within the 'financial sustainability' limits defined in the Long-Term Financial Forecast.
- Where an approved project carryforward has been identified during the budget preparation period, an estimate for that carryforward will be included as part of the adopted budget. The budget will be revised as soon as practical after the end of each financial year to reflect the actual amounts carried forward including those project carryforwards identified subsequent to the adoption of the budget.
- The budget will be prepared and adopted by 31 July each year.

Revision of Budget

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

Performance Management and Reporting

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

Revenue Management

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

Expense Management (Operational)

- Expenses will align to the services detailed in the Services Catalogue.
- The introduction of new services is to be supported by the withdrawal or reduction of existing services; and/or an identified funding source.

Capital Expenditure/Capital Funding

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

Resource Management

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

Internal Cash Restrictions

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

PART 15. PROCUREMENT POLICY

STATEMENT

Ipswich City Council (council) is committed to conducting procurement with integrity, accountability and transparency. All procurement activities must adhere to this policy and align with relevant manuals, policies, procedures, work instructions, and standards.

Our approach prioritises the Ipswich community, ensuring that procurement efforts and decisions reflect principles that are meaningful to the region and contribute to effective service design and delivery.

PURPOSE AND PRINCIPLES

This policy is the overarching policy for the procurement of goods and services. Its purpose is to deliver excellence in procurement outcomes for the Ipswich community.

Procuring Goods and Services

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

- *Local Government Act 2009* and amendments (the Act);
- *Local Government Regulation 2012* (the Regulation).

Council has resolved to apply Chapter 6 Contracting, Part 2 Strategic Contracting Procedures under the Regulation for entering into contracts for the supply of goods and/or services. Part 3 Default Contracting Procedures continues to apply for transitional procurements started pre-resolution.

Disposal of non-current assets must be undertaken in accordance with Council's Disposal of Council Assets and Goods Procedure.

Council will deal with the disposal of land under the:

- The Regulations, Chapter 6 Contracting, Part 3 Default Contracting Procedures;
- Property Acquisition and Disposal Policy;
- Disposal of Land or Interest in Land Procedure;
- Disposal of Council Owned Property Procedure;
- Tenure over Council Property Policy;
- Tenure over Council Property Procedure.

This Policy does not apply to:

- Council funded sponsorship or grants;
- Government fees, licensing, registrations, and levies;
- Employee expenses; or
- Commercial acquisitions;
- Service relocations where we are bound to use the Asset Owner (e.g. – Energex); or
- Payments for work accepted by council's insurer;
- Property/Commercial lease expenses where council is the Lessee; and
- Other non-procurement activity as approved by the Manager Procurement.

Council recognises that developing and adopting appropriate best practice contracting and procurement policies, processes, systems and procedures for all goods and services by council, will enhance achievement of council objectives such as:

- sustainable procurement;
- bottom-line cost savings;
- supporting local economies;
- achieving innovation; and
- better services for communities.

Under section 237 of the Regulation, council will publish the awarded supplier, value and purpose of contractual arrangements worth $200,000 (excluding GST) or more on council's website. In addition to its legislative obligations, council will also publish the details on suppliers who tendered a response and publish basic contract details for all awarded contracts and procurements over $10,000 (excluding GST).

STRATEGIC CONTRACTING FRAMEWORK

Under Chapter 6, Part 2 of the Regulation, council adopts a strategic approach to contracting that enables flexibility in procurement methods where this better delivers value for money, manages risk, and supports council's long term strategic objectives.

This approach allows council to tailor procurement strategies based on market conditions, contract value, risk profile, and service criticality, while ensuring compliance with sound contracting principles, transparency, probity, and accountability.

SOUND PROCUREMENT PRINCIPLES

All procurement activities of council must have regard to the five 'sound contracting principles' contained in section 104(3) of the Act.

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

1. VALUE FOR MONEY

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

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

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

2. OPEN AND EFFECTIVE COMPETITION

Council will give fair and equitable consideration to all prospective suppliers. Prospective suppliers wishing to do business with council will be given a reasonable opportunity to do so. All suppliers will be treated fairly in an open and transparent manner and have access to the same information.

3. DEVELOPMENT OF COMPETITIVE LOCAL BUSINESS AND INDUSTRY

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

Council has developed a Buy Ipswich approach to procurement and will work with key stakeholders and local businesses and industries to support and enable them to compete effectively in the market. The Buy Ipswich approach is documented in the Procurement and Contracts Manual.

4. ENVIRONMENTAL PROTECTION

Council is committed to environmental protection and achieving long-term sustainability through its procurement activities. In alignment with this commitment, council integrates environmental, social and economic considerations into all procurement processes.

Council will prioritise the purchase of sustainable resources, promoting a shift towards a more sustainable and regenerative economy. This includes evaluating the potential for acquiring goods and services that minimise waste and emissions, maximise resource efficiency, and support the principles of reduce, reuse, and recycle.

Council will seek to reduce carbon emissions through the procurement of low-carbon and energy-efficient products and services. Procurement decisions will take into account the full life cycle impact of goods and services, including their environmental footprint, energy consumption, and potential for waste generation.

Council will also actively engage with suppliers who support sustainability initiatives and demonstrate a commitment to emission reduction practices. Furthermore, procurement activities will be aligned with the specific environmental targets outlined in the Sustainable Strategy which aim to mitigate the environmental impacts of council's operations.

By embedding these principles into procurement activities, council will contribute to reducing its overall environmental footprint while fostering a more sustainable and circular economy for the community.

5. ETHICAL BEHAVIOUR AND FAIR DEALING

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

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

All council employees and Councillors must:

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

STRATEGIC PLAN LINKS

This policy relates to each of the four themes as listed below:

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

REGULATORY AUTHORITY

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

HUMAN RIGHTS COMMITMENT

Council has considered the human rights protected under the *Human Rights Act 2019* (Qld) (HRA) when adopting and/or amending this policy. When applying this policy, council will act and make decisions in a way that is compatible with human rights and give proper consideration to a human right relevant to the decision in accordance with the HRA.

SCOPE

This Procurement Policy is made under section 198 of the Regulation. The Regulation and the Act are the key legislative frameworks that regulate the process of local government procurement in Queensland. Section 198 of the Regulation requires council to prepare and adopt a procurement policy encompassing the principles that apply to all purchases of goods and services by council and review this policy annually.

This policy applies to all contracting and procurement activities at council and is binding upon Councillors, all council employees (regardless of their employment status, role or position – e.g. permanent, temporary, casual or part-time employees, managers, supervisors, team leaders, team members or individuals), contractors, consultants, agency casuals, contingent workers and volunteers.

ROLES AND RESPONSIBILITIES

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

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

Manager Procurement is responsible for creating and maintaining an appropriate procurement control framework, and for ensuring this policy, and the Procurement and Contracts Manual are appropriate, reflect better practice and facilitate a high standard of procurement performance.

General Managers are responsible for ensuring this policy is followed within their departments.

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

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

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

KEY STAKEHOLDERS

The following will be consulted during the review process:

- Procurement Branch; and
- All council employees

PROCUREMENT THRESHOLDS

When procuring goods and services not covered by an existing contract, council is required to follow one of the procurement sourcing processes outlined in Table 10.1, unless a relevant exception applies, as detailed in Table 10.2.

TABLE 10.1 – Procurement thresholds

THRESHOLD	PROCUREMENT SOURCING PROCESS	RESPONSIBILITY
Up to and including $21,000	**Do It Yourself (DIY) Procurement** *Invite a minimum of one written quotation (sourced from a local business in the first instance)*	Business Unit
More than $21,000 and up to $100,000	**Request for Quotation (RFQ)** *Invite a minimum of two written quotations (at least one of the quotes sourced from a local business in the first instance)*	Procurement Branch
More than $100,000 and up to $500,000	**Low Value Sourcing** *Invite a minimum of three written quotations (at least one of the quotes sourced from a local business in the first instance)*	Procurement Branch
More than $500,000 and up to $7,000,000	**Strategic Sourcing** *Open/Closed Request for Tender/Proposal Expression of Interest*	Procurement Branch
More than $7,000,000, or a term of greater than 10 years.	**Significant Contracting Plan** *A Significant Contracting Plan must be made before the Contract starts. Each Significant Contracting Plan will identify the chosen procurement strategy and must be approved in accordance with Council's Contracting Plan and may only be modified by resolution of Council. They provide enhanced transparency, risk management, and Council oversight for high value or high risk procurement activity and must be approved by Council resolution prior to market engagement.* *Open/Closed Request for Tender/Proposal Expression of Interest*	Procurement Branch

PROCUREMENT EXCEPTIONS

Council has created alternative procurement sourcing processes to those in table 2.1 (of EOI, Tender and Request for Quote) by establishing the following Exceptions:

TABLE 10.2 – Procurement exceptions

EXCEPTION	DESCRIPTION
1. Low value procurements (<$300,000)	This exemption allows the council to extend contracts for low-value procurements (under $300,000) without going through a tender process. The value obtained from a significant number of frequently sourced, low value procurements is limited. The aim is to prioritise resources for higher-value and strategic procurement activities. This exception allows for extension of an existing contract by variation, without a tender process. Conditions: ▪ negotiations are to be undertaken as part of the contract extension process; ▪ category/market analysis and benchmarking must be used to establish that value for money is still being obtained; ▪ supplier performance must be to council's customer satisfaction; ▪ value improvement initiatives are in place; ▪ the total contract term, inclusive of any extension periods, must not exceed 10 years; ▪ the use of the exemption for any contract must not exceed $300,000 in total; and ▪ cannot be used to extend beyond original procurement intent.
2. Extension of contracts whilst Council is at market (or in a tender process)	This exemption allows council to extend an existing contract by up to six months where the tender to replace the contract has commenced. Switching supply for such a short period is usually not cost effective or practical. Extension may be required where the tender process or negotiations have taken longer than expected.
3. Direct Engagement (no tendering process)	a. **Sole Supply** – where alternatives do not practically exist. b. **Impractical or disadvantageous** c. **Creative Services** – This exemption applies for the purchase of artwork, installation of artwork and engagement of performers or artists where there is a unique offering or service required to achieve the desired performance or exhibition outcome. d. **Second-hand goods** – This exemption applies for purchases of second-hand goods which are inconsistent with the quotation or tender process. e. **Purchased through auction** – where goods are purchased through auction process.
4. Genuine emergency	In genuine emergencies (such as recovery following floods, fire, cyber-attack etc), the necessity to act fast outweighs the additional benefit that may be driven through competitive processes. A genuine emergency is determined by the Manager, Procurement.
5. Procurement from social enterprises	Social procurement involves generating positive social benefits or outcomes. This exemption will be exercised for social enterprises who are assessed to deliver benefit to the Ipswich community in accordance with Section 2 (d) of the Procurement and Contracts Manual.

PROCUREMENT DELEGATIONS

Procurement delegations are as per council's Delegations Administrative Directive.

MONITORING AND EVALUATION

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

This policy will be reviewed annually in line with the *Local Government Regulation 2012* or sooner if required.

THE PROCUREMENT FRAMEWORK

The Procurement Framework is the hierarchy of documents that establishes the rules governing procurement. It includes this document, the Procurement and Contracts Manual, Annual Contracting Plan, resources (work instructions, templates, reference material, procedures), procurement systems and procurement reporting.

DEFINITIONS

Basic contract details include:

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

Council employee means all council employees (regardless of their employment status, role or position – e.g. permanent, temporary, casual or part-time employees, managers, supervisors, team leaders, team members or individuals), contractors, consultants, agency casuals, contingent workers and volunteers.

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

Sound Contracting Principles mean the principles as outlined in s104 of the Act.

PART 16. REVENUE POLICY

1. REVENUE POLICY

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

2. OBJECTIVE

The objective of this revenue policy is to help ensure consistency between council's longer-term objectives, as set out in the Financial Plan, and the revenue decisions made in the 2026–2027 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 the overall net wealth of the community (total equity) will continue to be enhanced throughout the planning period.

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

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

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

3.2 LEVYING RATES AND CHARGES

3.2.1 Principles

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

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

(a) the benefits of a service or facility are available to all residents;

(b) concessions for rates and charges are applicable to groups or individuals based on their lower capacity to pay and exceptional circumstances of groups or individuals who meet eligibility criteria;

(c) it is not cost-effective to levy user charges;

(d) not doing so provides net economic benefits in attracting and retaining businesses; and

(e) in the opinion of council, such charges do not meet the objectives of the Financial Plan.

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

(a) make the system for paying rates and charges simple and inexpensive to administer;

(b) manage its cashflows from rates and charges by providing for quarterly payments, discounts for payment by the due date and interest on overdue amounts; and

(c) provide an equitable payment system that provides a range of payment options for ratepayers to pay the rates and charges and arrears of any rates or charges.

3.2.2 Differential general rates

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

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

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

Differential general rates will be set at levels:

(a) to generate revenue sufficient to meet the difference between the outlays of council's business activities less any ordinary business or trading income, grants, subsidies or contributions received in respect of those programs and any internal financial accommodation arranged;

(b) that recognise the different revenue-producing capacity of rateable land within the local government area; and

(c) that recognise the differing level of benefits that rateable land in different rating categories receive from council's services and facilities.

3.2.3 Rateable value of land

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

3.2.4 Minimum amount of general rates and special rates and charges

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

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

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

3.2.5 Limitation of increase in rates or charges levied

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

3.2.6 Special rates and charges

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

3.2.7 Separate rates and charges

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

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

A separate rate for the funding of strategic infrastructure projects will be levied on all rateable land in the local government area, to provide funding to support the delivery of strategic infrastructure projects and reduce reliance on future debt which would have otherwise been required to fund those projects. This recognises the inequity which would result if a separate charge were applied to all rateable land in the local government area.

3.2.8 *Utility charges*

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

(a) the cost of provision of the services and infrastructure and an appropriate return on assets;

(b) pricing oversight requirements of the Queensland Competition Authority;

(c) operating and capital grants, subsidies or contributions received from others.

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

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

3.2.9 *Discount*

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

Council also encourages prompt payment of selected fees such as annual dog registrations by offering a discount for payment in full on or before the due date.

3.3 GRANTING CONCESSIONS FOR RATES AND CHARGES

3.3.1 *Principles*

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

(a) where an applicable council policy in relation to the granting of the concession is in place, council will grant concessions where there is a need to resolve anomalies in order to ensure equitable treatment for groups and individuals in similar circumstances;

(b) regard is to be had to the limited financial capacity to pay and exceptional circumstances of groups or individuals who meet eligibility criteria in any applicable council policy;

(c) that the requirements for granting concessions be clear and transparent in order to ensure the equitable treatment of all beneficiaries.

3.3.2 *Purpose for the concessions*

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

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

3.4 RECOVERING OVERDUE RATES AND CHARGES

3.4.1 Principles

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

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

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

(a) transparency by making clear the obligations of ratepayers and the processes used by council in assisting them to meet their financial obligations;

(b) making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective;

(c) equity by having regard to capacity to pay in determining appropriate arrangements for different sectors of the community and providing the same treatment for ratepayers with similar circumstances;

(d) flexibility to respond to community expectations by providing assistance to encourage or discourage certain behaviours.

3.4.2 Interest

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

3.5 COST-RECOVERY METHODS

3.5.1 Principles

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

(a) fees and charges are set to recover the costs of council in providing services and taking actions associated with regulatory compliance;

(b) the process for recovering council's costs is to be clear, simple to administer and cost effective.

3.5.2 Cost-recovery fees

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

3.6 FUNDING OF PHYSICAL AND SOCIAL INFRASTRUCTURE COSTS FOR NEW DEVELOPMENT

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

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

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

3.7 OTHER REVENUE

3.7.1 Commercial fees

Council charges commercial fees for other services provided by council.

Council intends to set the commercial fees having regard to the following:

(a) the user pays principle;

(b) the estimated cost of provision of services or access to council's facilities;

(c) a fair return for the use of the council's infrastructure;

(d) the fees charged by any alternative providers;

(e) the performance targets set for council's business activities;

(f) the need to encourage or discourage particular behaviours.

3.7.2 Other revenue

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

4. ROLES AND RESPONSIBILITIES

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

GLOSSARY

TERM	DEFINITION
Advocacy	The process of influencing those who hold governmental, political, or economic authority, including influencing those who implement public policies, resources, and projects to the benefit of any specific affected or interest population within the City of Ipswich and adjacent councils.
Annual Plan	A yearly view of how council is committing its resources in achieving the vision of the Local Government Area and moving towards corporate objective. It consolidates the legislatively required elements of the Operational Plan, and Budget, together with the Annual Capital Works Program into one document.
Annual Report	A detailed account of the progress made (during a particular fiscal year) towards outcomes pertaining to a council plan.
Assets	There are two types of assets portable and fixed; these are owned, maintained and/or controlled by council enabling a service to be provided to our community. The main portable asset classes include computers, IT equipment, stationery, safety and emergency equipment. The main fixed asset classes include Roads and Transportation, Parks and Recreation, Drainage and Flood Mitigation, Buildings and Facilities, Fleet Management and Waste and Resource Management.
Budget	Identifies planned expenditure and revenue for a financial year and is approved by the Mayor and Councillors. The annual budget is included in the Annual Plan and each business area is responsible for managing their spending in accordance with the commitments made in their plans.
Capital Works Program	An annual and three-year program of activities, in the Annual Plan, of building, engineering and other works that council adopts to create, construct, and install assets and other facilities. For council, the program's projects typically include delivery of buildings, roads and bridges, structures, parks, and natural areas.
Commercial Business Unit	A unit of a local government that conducts business in accordance with the key principles of commercialisation (e.g. clarity of objectives; robust governance and competitive neutrality) in order to maximise benefits to customers and the community. Ipswich Waste Services is council's sole commercial business unit.
Community	Community includes Ipswich's residents, ratepayers, businesses, investors, visitors and tourists.
Corporate Plan	A working document outlining council's five-year priority objectives. It should outline performance measures and targets for monitoring progress in achieving the outcomes of the strategic priorities.
Ipswich City Plan 2025	The statutory local planning instrument that provides the framework for managing development in the Ipswich local government area in an integrated, efficient, effective, transparent and ecologically sustainable way. The scheme was prepared in accordance with the requirements of the *Planning Act 2016*.
Ipswich Planning Scheme	Ipswich Planning Scheme or Planning Scheme refers to the Ipswich City Plan 2025.
Long-Term Financial Forecast (LTFF)	A 10-year estimation of revenue, expenses and capital expenditure. The LTFF should set out the economic and fiscal outlook for Ipswich and include capital expenditure, expense and revenue estimates for the current financial year, the budget year and nine forward financial years. From its assumptions, the LTTF sets the desired financial boundaries within which the organisation can plan for its future.
Operational Plan	A section of the Annual Plan which sets projects and actions that will be undertaken in a fiscal year period.
Policy	Council's strategic position/viewpoint which assists decision-making on matters that often impact on and are of concern to, the community. Statutory policies are a requirement of legislation and ensure compliance with statutory obligations.
Project	A temporary endeavour for a team that is undertaken to create a unique product, service, or result. Projects are a defined workload that have a clear start and finish, are non-repetitive and provide unique deliverables. Once completed a project's outcomes or objectives may become a part or have an impact on council's Core Services.
Strategy	A corporate document that sets out council's strategic approach and explains the rationale and underlying thinking for decision making. A strategy captures the following elements for council: where we are, where we are going, how we will get there, how we will know when we get there and if there are any hard deadlines along the way. Strategy and Implementation Programmes are how council will achieve goals and objectives and assist in the decision-making process for the allocation of resources to succeed. A strategy is unfunded and considered an informing document for the development of the corporate plan.

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