



IPSWICH CITY COUNCIL  
**ANNUAL REPORT**  
2014 – 2015



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*Turn Your Back on Negativity by A Lewis*

## Our Vision

By 2031 Ipswich will be recognised universally as a great place to live, work, play and visit.

## Our Mission

- Create sustainable communities as reflected in the Ipswich City Council Long Term Community Plan (i2031)
- Facilitate development and delivery of the strategic vision and associated plans for the City
  - Deliver high quality, affordable services and infrastructure
    - Promote responsible communities and behaviour
- Lobby other bodies on behalf of residents to improve our quality of life
  - Ensure Council operates on a sustainable basis over the long term



# About Us

Ipswich is centrally located in the booming south east Queensland region of Australia. To the east is the capital city Brisbane, and to the west are the rural and agricultural areas of the Brisbane, Lockyer and Fassifern Valleys. The city is ideally positioned on the national road network, a 40 minute drive from Brisbane, 60 minute drive from the Gold Coast and 60 minute drive from domestic and international air and sea ports.

Ipswich comprises an area of 1,090 square kilometres and has a population of 190,000 people. Ipswich enjoys a subtropical climate and is a safe, friendly and multicultural city. Residents come from 115 different ethnic backgrounds, speaking 84 languages.

As Queensland's oldest provincial city, Ipswich has a rich history. It is renowned for its architectural, natural and cultural heritage. Ipswich proudly preserves and still operates from many of its historical buildings and homes, with more than 6,000 heritage-listed sites. Ipswich also has a range of charming townships within the western rural areas of the city, each with its own legitimate claims of historical significance.

Ipswich is an exciting place to live, work, invest and visit. Education plays an important role in the local economy with two universities and a wide choice of private and state government schools.

Ipswich offers all the modern facilities and attractions of a progressive city. Attractions include the Ipswich Art Gallery, the Workshops Rail Museum, steam trains, more than 500 parks, wineries, cafes, restaurants, cinemas and shopping centres. If getting a bird's eye view of the Ipswich region is something you fancy you can take a hot air balloon ride or a helicopter tour.

Ipswich hosts regular national and local festivals and events such as the Queensland Open Golf Championships, Ipswich Cup - the city's annual major horse race, drag racing's finest at the Winternationals held at Willowbank Raceway, Queensland 400 V8 supercars at Queensland Raceway, Ipswich Festival and Ipswich Show.

Ipswich is alive and leading the way in tourism, sport, industry, technology, education and residential development.

## Ipswich in Figures

As at 30 June 2015, Ipswich was responsible for the following:

- 50 vehicular bridges
- 147 pedestrian bridges
- 720 bus stops
- 5 cemeteries
- 2,124 square kilometres of drainage infrastructure (basins and open drains)
- 48,402 drainage structures
- 1,054,481 metres of drainage mains
- 1,586,110 square metres of footpath
- 1,934,405 metres of kerb
- 292,077 square metres of median strips
- 56 memorials
- 11,726,450 square metres of park
- 111 parking meters
- 73,221,276 square metres of natural areas
- 1,774,610 metres of constructed and formed roads
- 36,986 road and regulatory signage
- 87 traffic signals



## Message from the Mayor



One of the nation's top five growth regions and Queensland's fastest growing local government area, Ipswich's population is expected to reach 435,000 people by 2031.

Sustainable development, investment in infrastructure and renewed commercial interest are driving our city's population towards record growth.

Population figures show Ipswich is defying state trends – our city is growing at nearly twice the rate of the rest of Queensland.

Ipswich is the leading regional centre in the Western Corridor, the major growth area of the state.

We welcomed our 190,000th resident in October 2015 and about 90 people move to Ipswich each and every week.

The city is also leading the way in job self-containment. Of the 51,000 people who work in Ipswich nearly 34,000 of them also live in the city.

Investment in Ipswich shows no signs of slowing down.





The \$72 million state headquarters for GE Australia is now in Springfield Central, with the \$85 million Mater Private Hospital Springfield set to open by the end of the year.

The development of the \$550 million Dusit Thani Brookwater Golf and Spa Resort will further enhance one of Australia's best golf courses, and stage two of Orion Springfield Central shopping centre was a \$155 million investment in the region.

The CBD continues to come of age with the restoration of heritage buildings into bold, modern venues where people can meet, eat and do business.

Developers are laying their foundations in the Ripley Valley, a 100 square kilometre community that will be home to more than 120,000 people when fully developed.

Five separate residential estates are already underway and the community will eventually include 50,000 homes, 13 primary schools and five high schools.

It will be the world's first totally sustainable community with half of the development area conserved as green space and recreation areas.

While Ipswich is growing we're also getting younger, with 38 per cent of our population aged under 25 and an average age of 32 compared to 37 across Queensland.

It's all about families and young people moving to Ipswich to enjoy affordable housing, modern infrastructure, a sustainable approach to development, and the jobs of tomorrow.

Building digital highways will set Ipswich on a secure and successful path to capitalise on the digital economy and will position the city as an early adaptor that is ahead of the curve.

It will also help to ensure our residents, community groups and businesses are in the best possible position to deal with and understand the global digital future and economy.

The best outcome for us as a council is to create the strongest environment for our city to keep attracting new businesses and create a modern CBD for the future that is supported by centres in suburban and rural areas.

The future for Ipswich is very bright and it's something we can all be proud of. I'm excited, but more importantly our residents are excited.

**Mayor Paul Pisasale**  
City of Ipswich





## Message from the CEO



Ipswich City Council is responsible for an area of just over 1000 square kilometres which extends from Gales to Grandchester, and includes the newer master planned suburbs anchored by Springfield Central, the future master planned Ripley Valley and the well-established suburbs based around the traditional city centre of Ipswich CBD.

Ipswich continues to record strong population growth pushing the city's population inevitably towards 200,000 in the next two to three years. Within 18 years the population of Ipswich will more than double to 435,000, making the city the fastest growing local government area in the state.

Right across the organisation we are witnessing improvements in processes and a willingness to provide the best in customer service.

Council's commitment to planning reform continued with an emphasis on delivering efficiencies such as 'Fast Track' which processes 25 per cent of development applications and sub division plans within five business days.





Other achievements include the first lots being registered for the ECCO Ripley and Providence estates in Ripley Valley. The creation of a major logistics employment hub at Redbank Peninsula and commitments from major national and international operators reaffirms Council's commitment to creating jobs in close proximity to where people live.

A 25 year strategic plan was launched two years ago to ultimately bring kerb and channelling to older urban areas of the city which were developed decades ago.

Work has commenced on stage 2 of Robelle Domain with funding support from the Australian Government. The main feature is a new lagoon pool for public swimming and recreation in the heart of Springfield Central.

Council's Safe City CCTV program was established in 1994 and celebrated 20 years of continuous operation in 2014. From humble beginnings with a handful of cameras in Ipswich Central, Safe City today has more than 250 cameras in the city and suburbs monitored from a state of the art control room.

To mark this milestone the inaugural Safe City Conference was hosted by Ipswich City Council and was an overwhelming success. It attracted 146 delegates from all states of Australian and from overseas.

During the year the city completed a remarkable recovery from the flood events of 2011 and 2013. The financial contribution of the Queensland and Australian governments following natural disasters enabled Council to finalise flood repairs and return all assets to service as soon as possible.

It is also important to acknowledge the contribution of Council staff, residents and community groups who willingly came forward during and after the floods to offer assistance.

Ipswich City Council's annual budget is handed down in June each year. It details plans to position Ipswich for the future based on strong financial management principles.

Importantly, it provides a roadmap for the city to take advantage of sustainable growth in the region and at the same time deliver the best possible value for ratepayers.

**Jim Lindsay**  
**Chief Executive Officer**

# Our Elected Representatives



## Mayor Paul Pisasale

Councillor Paul Pisasale is celebrating over 24 years in local government, being first elected to Council in March 1991 and appointed Deputy Mayor in April 2000.

He has subsequently been elected three times as Mayor of

the City in local government elections held in 2004, 2008 and 2012. Prior to being elected Mayor in March 2004, Cr Pisasale represented Division 6 from 1995 and served a term as Councillor for Division 7 from 1991 to 1994.

The Mayor is Chairperson of the Economic Development and Sustainability Committee, City Management and Budget Board and an ex-officio member of all Standing Committees within Council. He is also Executive Member of the Local Government Association of Queensland and Council of Mayors, as well as a Director of Ipswich City Properties Pty Ltd, Ipswich City Enterprises Pty Ltd, Ipswich City Enterprises Investments Pty Ltd and Ipswich City Developments Enterprises Pty Ltd.

Mayor Pisasale's dedication to and pride in the City of Ipswich, as well as his drive and enthusiasm, are very evident to all that come in contact with him. He is passionate about working at a regional level, breaking down barriers and ensuring that people are the number one priority for local government.

He is also strongly determined to work together in partnership with the community, private enterprise and all levels of government to meet the challenges ahead as the City of Ipswich continues to grow and prosper.

The Mayor has an active interest in business and youth initiatives, community organisations and employment enterprises and is patron of over 40 organisations. He believes that care for the community is vital to a growing community.

Mayor Pisasale is committed about positioning Ipswich as a global city and has strong associations with India, Singapore, China, Malaysia, Korea and Taiwan. He is committed to supporting the many multicultural organisations in the community which has resulted in him being awarded:

Honorary Indian of the Year - Samoan High Chief Title – Afioga Lautoamapapafaasasa Paul Pisasale.

The Mayor's commitment to the City of Ipswich has resulted in a number of invitations and awards including:

**May 2006** – only Mayor from Australia invited to attend the Global City International Forum for urban decision makers. Held in Lyon, France, more than 80 Mayors attended from cities around the world

**October 2007** – awarded the National Economic Development Award for Leadership in recognition of his experience and leadership in the areas of regional economic development and tourism

**July 2008** – named a Paul Harris Fellow by Rotary International. This award is presented to leaders who have contributed and continue to contribute greatly to the community

**November 2009** – announced as Queensland's Local Hero for 2010 at the Australian of the Year Awards and represented the State at the national awards in Canberra on 25 January 2010

**January 2011** – awarded Honorary Life Membership of Boxing Supporters Association (Qld) Inc. in appreciation of his 'great fight' during the 2011 flood recovery

**February 2012** – awarded Queensland Civil Justice Award by Australian Lawyers Alliance recognising the Mayor for his tireless efforts promoting the rights of victims of the 2011 flood and in particular advocating on their behalf to the insurance industry and Government

**May 2012** – invited to Harvard Business School, Cambridge, Massachusetts, USA, to attend Social Leadership Program focusing on corporate social responsibility

**October 2013** – awarded the 'Elected Officials Award' by Life Sciences Queensland Limited



## Councillor Victor Attwood (Deputy Mayor) Division 3

Councillor Attwood emigrated from Ireland as a young child with his parents, brothers and sister. He has since lived and worked in the Ipswich region for over 40 years. Victor has 2 adult children who also still

live in the Ipswich Region. As a qualified Fitter and Turner, he worked at the Railway Workshops as a Fitter for 15 years, beginning his apprenticeship following high school. Whilst working at the Railway Workshops he became a shop steward for the Metal Workers Union. Councillor Attwood is a Justice of the Peace (Qualified).

Councillor Victor Attwood was first elected to represent residents of Division 3 in 2000, elected unopposed in 2004, re-elected in 2008 and 2012. In addition, Councillor Attwood appointed as Deputy Mayor on 7 April 2004 and then re-elected to the role following his election wins in 2008 and 2012.

In addition to the role of Deputy Mayor, Councillor Attwood is the Chairperson of City Management and Finance Committee, the Employee Development Board, and the Specific Purposes Committee. He is also the Deputy Chairperson of the Planning and Development Committee, the Tourism and Libraries Committee, the Audit Committee, the City Management and Budget Board, the Information Technology Board and Policy and Administration Board. He is also a member of the Ipswich Mayor's Community Fund Inc. Management Committee and is a Director of the City of Ipswich Community Fund Trust.

Councillor Attwood is a Member of the Board of Directors for South East Queensland Catchments Ltd. With the continued growth of Ipswich through the Ripley Valley Corridor, Councillor Attwood is the

Deputy Chairperson of the Ripley Valley Implementation Partnership having overseen the master plan development on behalf of Ipswich City Council.

He is also a Member of the Federal Government's Regional Development Australia Ipswich and West Moreton Inc. Committee, and the Deputy Chairperson of the SEQ Council of Mayors Waterways and Environment Committee. In addition to these roles, Councillor Attwood is a Member of the Board of Directors for the Federal Government's West Moreton Oxley Medicare Local. Councillor Attwood is passionate about the long term health and wellbeing of residents and has taken an active role as the Chairperson of Headspace Ipswich. Cr Attwood was recently selected to be an Ambassador for Muscular Dystrophy Queensland.

With a passion and commitment to the environment, Cr Attwood was appointed to be a Board Member of Healthy Waterways, so as to be at the grass roots level of South East Queensland's waterway care and health.

As well as Council commitments, Councillor Attwood has continued to be directly involved in a number of community groups, committees and local P&C and P&F Associations. Included among his many community involvements, Councillor Attwood has participated as:

- President of West Moreton Migrant Resource Service Inc. for 20 years (operating as the Goodna Neighbourhood House)
- Trustee Goodna General Cemetery Trust
- President of the Base Youth Agency Goodna

Councillor Attwood actively supports the efforts of many local community groups, school and sporting clubs as well as the army of volunteers that are dedicated to supporting them.





## Councillor David Morrison Division 1

Councillor David Morrison has represented Division 1 since 2000. Division 1 includes Camira, Springfield, Springfield Lakes, Springfield Central, Brookwater and Carole Park.

He is Chairperson of the Parks, Sport and Recreation Committee, Deputy Chairperson

of the Health and Community Safety Committee and a member of the Environment and Conservation Committee, Tourism and Libraries Committee, City Management and Finance Committee, Specific Purposes Committee plus a number of other community boards and committees.

Council Morrison has lived in Camira for over 45 years. He is married to Susan and they have three adult children.



## Councillor Paul Tully Division 2

Councillor Paul Tully was first elected on 31 March 1979 as the youngest Councillor ever elected to the Ipswich City Council in the City's history since 1860. He is currently the longest-serving member of the

Ipswich City Council, having served for 36 years.

Councillor Tully holds a Law Degree from the University of Queensland and is a Justice of the Peace (Qualified). He is a Registered Australian Migration Agent and is the National Convenor of Australian Republicans for an Elected President (AREP).

He is Chairman of the Planning and Development Committee, Chairman of the Audit Committee, a member of the City Management and Finance Committee, Chairman of the Information Technology Board, Chairman of the Policy and Administration Board, Chairman of the Springfield Community Facilities

Advisory Board, Chairman of Directors of Ipswich City Enterprises Pty Ltd., Chairman of Directors of Ipswich City Properties Pty Ltd, Director of Ipswich City Development Enterprises Pty Ltd and Director of the City of Ipswich Community Fund Ltd.

Councillor Tully is a member of Ipswich Rivers Improvement Trust (IRIT), Delegate to Local Government Association of Queensland (LGAQ), Member of LGAQ Audit and Compliance Committee, Queensland Executive Member of the Australian Mayoral Aviation Council, National Secretary Australian Local Government Nuclear Free Zones Secretariat and Director South East Qld Community Telco Limited and is involved with numerous local community organisations.

Councillor Tully is married to Liza and lives locally in Division 2 with their two children. He has lived in Ipswich for 41 years.



## Councillor Bruce Casos Division 4

Bruce Casos was elected Councillor for Division 4 in March 2012. He is Chairperson of the Community and Customer Service Committee and Council's Heritage Consultative Committee.

Bruce has a lifelong association with Ipswich and Division 4, in particular, having grown up in the family home located at Booval. This property has remained within the family since the early 1900's. Bruce was educated at Silkstone State School and attended secondary college at Ipswich Boys Grammar School.

Bruce's family history in Ipswich spans back to the late 1800's when his Great Grandparents established a large buggy building business at West Ipswich. His Grandfather built many of the fine homes seen through Ipswich and his parents operated the family service station at Booval for many years.

The majority of Bruce's working life has been spent in local government. He was a councillor with Moreton Shire Council between 1985 and 1991 and has extensive experience as a senior Council officer with both Moreton Shire Council and Ipswich City Council.

Bruce is married and has three children and three grandchildren. He has a passion for motorsport and an extensive association with drag racing both as an administrator and competitor. His other interests include boating, fishing and bushwalking.





## Councillor Heather Morrow

### Division 5

Councillor Morrow was first elected in March 2000 to represent the residents of the Division 5 area and has enjoyed serving these residents for fifteen (15) years. Councillor Morrow is the Chairperson

of the Environment and Conservation Committee and Deputy Chairperson of Community and Customer Service Committee as well as a member of the Arts, Community and Cultural Services Committee, Youth and Seniors Committee and City Management and Finance Committee. Councillor Morrow is also Council's representative for the Safe City Steering Committee, Ipswich 60 and Better Program and is a member of the Ipswich Community Care Fund.

Councillor Morrow has a long and varied working career covering the public health sector, State Government and private enterprise. This experience, together with her commitment to the many schools, community and sporting groups, enables her to have a clear vision of the specific needs of the Division.

Together with her husband Norm, Councillor Morrow has lived at Barellan Point for 50 years. They have two adult children and two grandchildren.



## Councillor Cheryl Bromage

### Division 6

Councillor Bromage was elected in 2004 and is the youngest female ever elected to Ipswich City Council. She is the Chairperson of the City Infrastructure Committee which includes Ipswich Waste,

Fleet and Disaster Management, as well as the Deputy Chairperson of the Environment and Conservation Committee. She is a member of the Parks, Sport and Recreation Committee, Planning and Development Committee, Audit Committee, City Management and Finance Committee, City Management and Budget Board, Specific Purposes Committee, Information Technology Board and the Policy and Administration Board.

Councillor Bromage is also Chairperson of the South East Queensland (SEQ) Defence Reserves Support Council, Scenic Valley Regional Roads Group, Brassall Christmas in the Park Committee and the Flood Recovery Working Group. She is Deputy Chairperson of the Local Disaster Management Group and a representative for Ipswich City Council on the Ipswich District Disaster Management Group, Soldiers' Memorial Hall Committee, Royal Australian Air Force (RAAF) Amberley Aviation Heritage Centre Steering Committee, Parking Task Force, Climate Change Task Force, Council of Mayors' (SEQ) Infrastructure Committee, Heritage Consultative

Committee, Reconciliation Action Plan Working Group, Leichhardt/One Mile Community Consultative Committee, Ipswich Poetry Feast Committee, Safe City Committee, Environment Consultative Committee and a member of the International Relations and Trade Committee.

As well as being the Patron or a member of numerous community organisations, Councillor Bromage has been a volunteer for many organisations, clubs and charities. She is actively involved in many community, sporting and cultural groups within the City including, but not limited to, the County Women's Association (CWA) for Ipswich, Ipswich City Rotary Club, Ipswich Green Leaders, 24/7 Cycling Safety Fund and is an Honorary North Ipswich Scout and Honorary Life Member of the Ipswich Show Society.

Councillor Bromage is dedicated to making Ipswich a City that creates a homely lifestyle and provides ample opportunities for the residents and businesses who call Ipswich home. She believes that Ipswich is ideally positioned within South East Queensland's growth corridor to attract the investment needed to create local jobs that are necessary for our generation and future generations that follow.

Councillor Bromage is a sixth generation Ipswich resident and is proud to call this city her home.



## Councillor Andrew Antoniulli

### Division 7

Councillor Andrew Antoniulli was first elected in 2000 and was subsequently re-elected in 2012 for this fourth consecutive term. Division 7 consists of Coalfalls, Booval, Eastern Heights, Ipswich, Newtown,

Raceview, Sadliers Crossing, Silkstone, West Ipswich and Woodend.

He was born and educated in Ipswich and has lived in Ipswich his entire life. Andrew is married to Karina and they have five young children.

He is the Chairperson of the Health and Community Safety Committee, Deputy Chairperson of the Economic Development and Sustainability Committee and a member of the City Infrastructure Committee, the Arts, Community and Cultural Services Committee, Youth and Seniors Committee, City Management and Finance Committee, City Management and Budget Board, Specific Purposes Committee and the Policy and Administration Board.

Councillor Antoniulli serves on many internal and external Council committees including as Chairperson of the Safe City Steering Committee, the Ipswich Says No to Violence Working Group and the Heritage Monuments and Memorials Committee. He is also a member of the City and Country Relations Consultative Committee, the Soldiers Memorial Hall Committee and the Regional Arts Development Fund Committee.

Councillor Antoniulli is appointed by Council on a number of community committees and boards including St Andrew's Hospital Consumer Participation Committee, Ipswich Arts Foundation Board, Ipswich Events Corporation Board and is Council's nominee on the Mainstreet Australia Association and the Ipswich Chamber of Commerce.

He also serves on the committees of a number of community organisations including the Ipswich Volunteer Area Committee of Crime Stoppers Queensland and is the patron of many community groups and clubs. He has been a Director of the Royal Society for the Prevention of Cruelty to Animals (RSPCA) Queensland for five years.



## Councillor Charlie Pisasale

### Division 8

Councillor Pisasale was first elected in 1995 as the Councillor for Division 11. He was re-elected in 2000 and 2004 for Division 8 and was reinstated unopposed in 2008 and 2012 for another four year

term. His current Division 8 encompasses Churchill, Deebing Heights, Eastern Heights, Flinders View, Ipswich, Leichhardt, One Mile, Raceview, Ripley, South Ripley and Yamanto.

He is Chairperson of the Arts, Community and Cultural Services Committee and the Deputy Chairperson of the Youth and Seniors Committee. He is also a member of the following formal Ipswich City Council Committees: Parks, Sport and Recreation, Health and Community Safety, Economic Development and Sustainability, City Management and Finance and Specific Purposes.

Over the years, Councillor Pisasale has become involved in many other local groups and committees. His working career has covered many aspects of the office genre, always with a high focus on personnel and safety issues.

Within a city wide scale he has always been passionate in promoting all facets of visual and performing arts. This can be easily measured by the level of community support of cultural events both citywide and the smaller local community functions. Audience attendances at the Ipswich Art Gallery and the Ipswich Civic Centre and the new cultural asset in Studio 188 at the Top of Town are also of note, as a high number of patrons actually live outside the city boundary.

Councillor Pisasale has lived in the Leichhardt area for over 47 years. His family first settled in Ipswich in the early 1950's with the Councillor later attending St Edmund's College (Christian Brothers) Ipswich and then Bremer State High School.

He is married to Lynette and has two adult children, Gabrielle and Celia, who were educated at the Immaculate Heart School in One Mile, then St. Mary's College, Ipswich. He also has four grandchildren, Maddison, "Little" Charlie, Harvey and Carlos. In his spare time the Councillor enjoys lawn bowls and is a member of the Ipswich Bowls Club in Queens Park.



## Councillor Sheila Ireland Division 9

Councillor Ireland was elected to Council in 2004 as the representative for Division 9. In 2008 she was re-elected with a return in excess of 77% and in 2012 was elected unopposed.

Following realignment of the local government boundaries, Division 9 now includes parts of Springfield Lakes, Redbank Plains South, Swanbank, Ripley, Flinders View and Raceview.

The Division Office is situated at Raceview Shopping Centre where residents of Division 9 are welcome to call in whenever they need information or assistance.

She is Chairperson of the Youth and Seniors Committee which includes Disabilities. She is also Deputy Chairperson of the Arts, Community and Cultural Services Committee and a member of the Environment and Conservation Committee, City Infrastructure Committee, Community and Customer Service Committee, City Management and Finance Committee and Specific Purposes Committee. She is also on the Board of City Management and Budget Board as well as the Employee Development Board.

Non-Council representation includes committee representative for the 60 and Better Program, a member of the Soldiers' Memorial Hall Committee, a representative on the Greater Springfield Chamber of

Commerce as well as the Reconciliation Action Plan Working Group, the Ripley Valley Implementation Partnership and also the Springfield Community Facilities Advisory Board. She is also an Honorary Member of Ipswich Lions Inc. and the Patron of Raceview State School Swimming Club Inc. and Council's representative on the Board of Apprenticeships Queensland.

Sheila is committed to being community minded and building community capacity. "My intention is to continue to put our residents first, to continue to work towards building our community, listen to suggestions and get the very best value possible for our divisional dollars. The city is expanding and is a wonderful place to live, bring up children and enjoy the benefits that Ipswich has to offer."

Sheila believes community consultation is key and continues to hold monthly residents meetings at Redbank Plains and Springfield Lakes. "I grew up with a sense of responsibility to serve my community. I am extremely proud to work with my neighbours and the people of Division 9 to achieve a brighter future".

Councillor Ireland was born and raised in Ipswich into the Walker family, six generations of which have lived in Ipswich, starting with Alexander Walker who began mining in Ipswich in the early 1800s. Sheila is married to Christopher and they have four adult children and nine grandchildren.



## Councillor David Pahlke Division 10

Councillor Pahlke has been a Rosewood resident for over 30 years. Born in 1953, he began his career with the Postmaster General's Department in 1969 delivering telegrams in his home town of Beenleigh. His

career with Australia Post spanned 25 years, rising to be Postmaster at Julia Creek, Rosewood, Inala and Deputy Postal Manager at Ipswich in 1993. He was elected to the Moreton Shire Council in 1991, and subsequently became a full time Ipswich City Council Councillor in 1995 when Moreton and Ipswich Council amalgamated.

Councillor Pahlke represents the Council's largest geographical area taking in 750 square kilometres (70%) of the City. The rural based Division 10 takes in the townships and communities of Rosewood, Amberley, Ashwell, Blacksoil, Calvert, Ebenezer, Goolman, Grandchester, Haigslea, Ironbark, Jeebropilly, Lanefield, Marburg, Mount Marrow, Mount Mort, Purga, Tallegalla, Thagoona, The Bluff, Walloon, Willowbank, Woolshed and parts of Pine Mountain, Karrabin, Lower Mount Walker,

Mount Forbes, Mount Walker West, Muirlea, Mutdapilly, Peak Crossing, South Ripley and part of Yamanto.

Councillor Pahlke is a rural based Councillor in a City Council. This brings its own series of challenges as rural needs are different to city needs. Over 80% of the gravel roads are in Councillor Pahlke's Division, whilst kerb and channelling are important issues to the City, Councillor Pahlke has to deal with sealing of gravel roads as an important factor to his residents. Parks, footpaths, flooding and drainage issues also vie for funding priority. In recent years, Cr Pahlke has been re-thinking and assessing his achievements spanning 7 Elections and six Prime Ministers. What "legacy" does he wish to leave behind when it is his time to step down?

Councillor Pahlke has been the Chairperson of Libraries since 2004 and added Tourism to his portfolio in 2008. Cr Pahlke chairs other various committees: Ipswich Poetry Feast, City Country Consultative Committee, Rosewood Walloon Consultative Committee, and is the Chairperson of the Rosewood Festival Committee. Councillor Pahlke and his Division 10 can be followed on his blog site <http://www.division10news.blogspot.com>

# Snapshot Ipswich City Council



World's Top 7  
Intelligent  
Communities

Ipswich City  
Council  
Visitor  
Information  
Centre



Wins Gold

in Tourism Awards  
2014/2015

QLDs First



advanced  
Koala  
Conservation  
Bank of 12.5ha

Civic Centre &  
Studio 188  
achieved an  
increase of

↑ 17.5%  
in ticket sales



Ipswich City  
Council Library  
branches



539,586  
visitors



32,226  
program attendees

Over 1.2  
million  
items borrowed



Over  
100,000  
Visitors

to the Ipswich Art Gallery

760 New  
Australian



citizens welcomed at  
quarterly ceremonies

2,519  
Residential



building approvals

Council's Tourism attraction  
strategies bring

New Events

Earth Frequency Festival,  
National Motoring Heritage  
Day, Confraternity of Rugby  
League Carnival, CMC Rocks  
QLD

Upgraded  
flood gauge  
network



11 New  
20 Upgraded

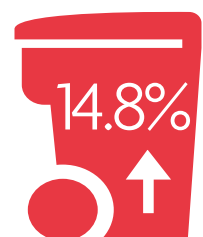
helping improve Council's  
expertise in this area

Over 240  
Cameras

across the city,  
decreasing  
incident rate to  
**84% less** than  
20yrs ago



Green waste  
services grew  
to over 11,400  
homes





# Profile Ipswich City Council

63,137 dwellings

34,000 residents live & work in the area

Resident population over 190,000

500 parks across 5,000ha of open space



1,400 daily visitors to city

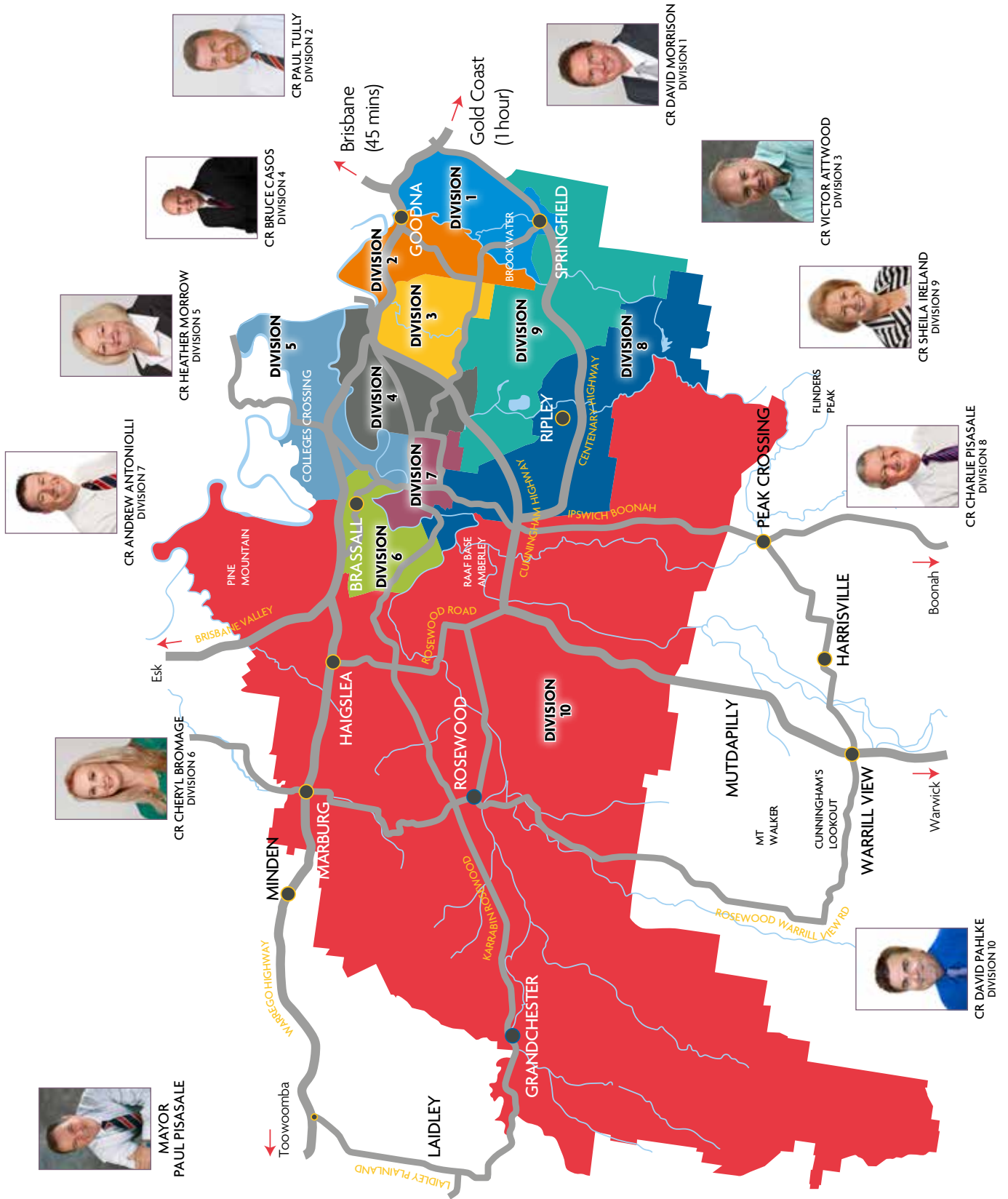
More than 7,900 local businesses registered in the region

38% population under 25 years

Over 9,000 tertiary students

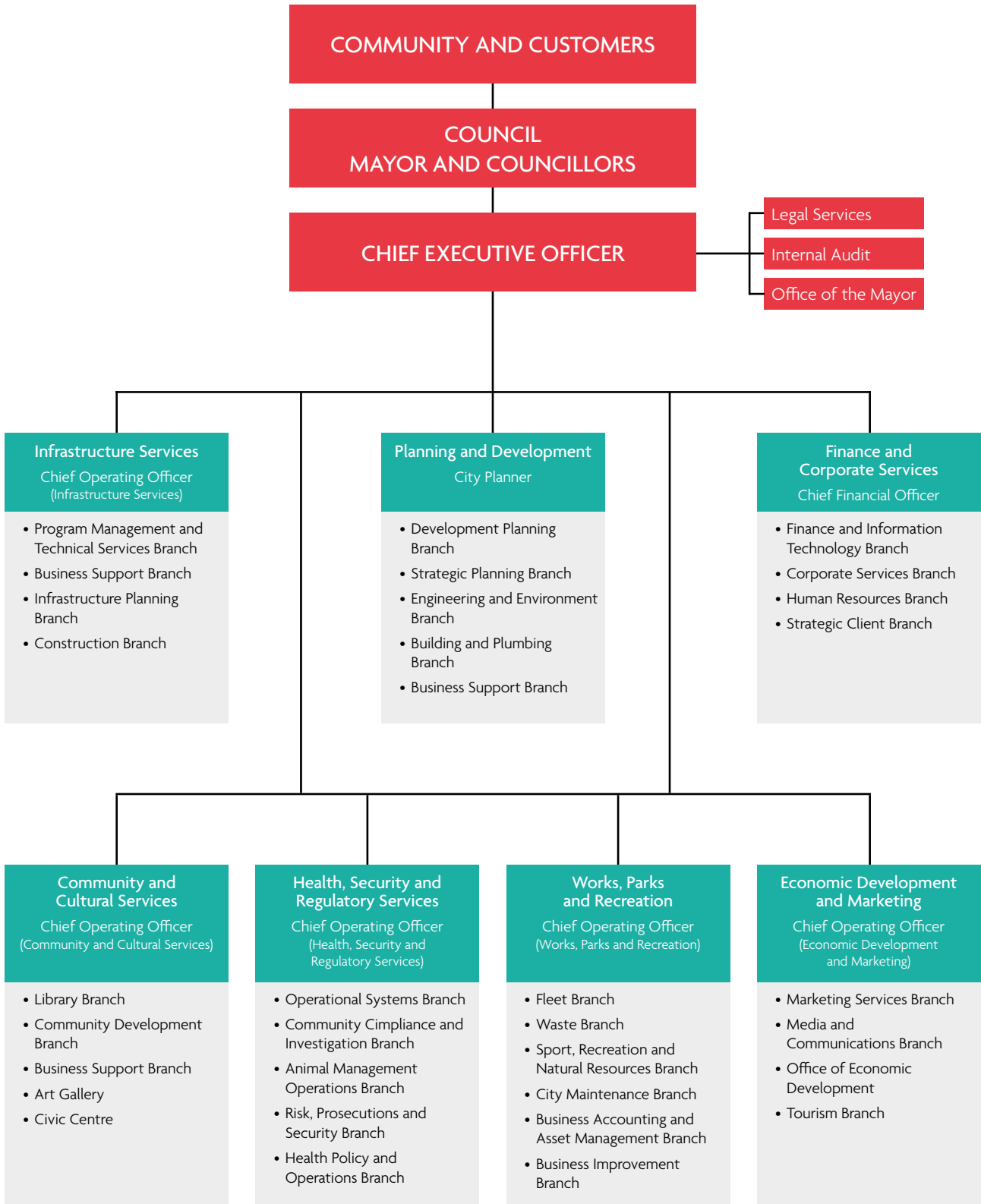
Source: Australian Bureau of Statistics

# Divisional Boundaries



# Our Organisation

## Executive Organisation Structure







# Our Team

## Infrastructure Services Development Department

### Chief Operating Officer – Charlie Dill

The Infrastructure Services Department is comprised of four branches:

- Program Management and Technical Services
- Infrastructure Planning
- Business Support
- Construction

The department's key functions are to:

- provide professional advice to plan infrastructure assets in order to meet the current and future needs of the Ipswich community including the identification, planning and policy development of the longer term transport network
- ensure asset project proposals are feasible and well scoped at an early stage of the project life-cycle
- manage, monitor and control the Capital Works Program and Capital Projects to ensure cost effectiveness, timeliness and quality of delivery
- engage and communicate with key stakeholders with a view to managing the expectations of outcomes from Capital Projects
- provide design services to Council; undertaking the design of roads, footpaths, cycle ways, stormwater drainage, public places, parks and open spaces with community safety as a priority

- enable continuous improvement around portfolio and program management framework within Council to manage risk, selection, prioritisation and delivery of the Capital Works Program and delivery of Capital Projects
- develop strategic partnerships between Council and other spheres of government, to ensure coordination of asset creation
- deliver transport, drainage, built-environment and open space infrastructure sub-programs of projects via either day labour or contract management practices; ensuring that the deliverable meets the stipulated project intent
- provide records at the completion of projects that fulfil the requirements of good asset management practices by Council
- respond to and manage emergent special construction programs as needed e.g. Flood Recovery Programs





## Planning and Development Department

### City Planner – John Adams

The Planning and Development Department comprises five branches:

- Strategic Planning
- Development Planning
- Engineering and Environment
- Building and Plumbing
- Business Support

The Planning and Development Department's core objective is to effectively manage growth and development in order to create a socially, ecologically and economically sustainable environment that:

- meets the community's housing needs
- integrates land use and transport needs
- creates jobs and supports overall economic development
- delivers appropriate infrastructure and community services
- protects valuable features such as places of cultural heritage significance and important natural environment areas.

The department's core activities include:

- preparing and implementing plans, strategies and policies to ensure integrated and sustainable development outcomes for the City as a whole and within specific local areas
- identifying, protecting and promoting places of cultural heritage significance and streetscape value
- identifying and protecting important natural environment areas through appropriate planning scheme mechanisms and development assessment processes
- maintaining an appropriate and efficient regulatory environment for development assessment and building and plumbing compliance.





## Finance and Corporate Services Department

### Chief Operating Officer – Andrew Roach

The Finance and Corporate Services Department provides administrative, financial, customer service, insurance, business services, procurement and information and communications technology expertise to the departments of Council. It assists Council to deliver, for the people of Ipswich, the strategic objectives and goals outlined in the Long Term Community Plan (i2031) and the Corporate Plan. The department's main objectives are to:

- develop policies and procedures that ensure financial sustainability and risk mitigation for the organisation, together with the achievement of business and operational objectives
  - pursue legislative compliance in all aspects of financial management and reporting
  - provide and maintain financial systems and services and provide a focus on key financial transactions
  - manage the corporate and administrative requirements of the organisation, together with corporate governance arrangements and deliver a suite of corporate services which support the business and legislative imperatives of Council. This includes business services, committee support services, information and communications technology management, human resources management, procurement, probity, corporate governance and executive support services
- provide the formal corporate interface for all customer touch points and channels at the first point of contact including face to face, voice and data channels as well as hard and soft incoming correspondence and records management, rates generation, rates maintenance and rates collection
  - support Council's commercial activities via a fee based financial services provision agreement with Ipswich City Properties Pty Ltd, Ipswich City Developments Enterprises Pty Ltd, Ipswich City Enterprises Pty Ltd and its subsidiary – all 100% owned by Council.



## Community and Cultural Services Department

### Chief Operating Officer – Annette Schoone

The Department's primary objective is to strengthen and contribute to the sense of community, and to enhance the lives of the City's residents and visitors through implementation and development of innovative programs and services.

Key Departmental responsibilities include:-

- Cultural development, knowledge and innovation:-
  - provide cultural and community facilities
  - provide access to cultural information
  - provide community and cultural programs, initiatives and services
  - support education, lifelong learning and skills development
  - develop international relationships
  - ensure open and equitable access to information and resources
  - contribute to community engagement in the global knowledge economy
  - provide access to information regarding Ipswich's community and cultural history
- Community engagement, community capacity building, development and services:-
  - develop and implement programs and projects that will continue to ensure appropriate services are available and respond to the diversity of the community, support community capacity building and strengthen and involve all people in their communities at a local level
- advocate for community needs and issues
- provide opportunities for community participation and celebration through a diverse range of community events
- provide community grants and sponsorship programs
- develop strong partnerships with a range of key stakeholders
- provide access to a range of information resources and services to support informed decision-making
- support for the design and implementation of community engagement projects
- research and Social Planning:-
  - develop a range of strategic community and social infrastructure planning documents to guide Council's decision-making
  - analyse the social impact of major development proposals
  - research social issues
  - analyse social data to inform and guide Council's decision-making





## Health, Security and Regulatory Services Department

### Chief Operating Officer – Sean Madigan

The Health, Security and Regulatory Services Department (HSRS) has a broad range of responsibilities aimed at ensuring that the health, environment and safety of the City is protected and enhanced. This involves proactively working with the community and other agencies to promote and implement programs to deliver positive outcomes in those areas.

HSRS is essentially a one stop shop for compliance matters across the City of Ipswich that are regulated by State Government Laws. Over 38,000 licences, permits and registrations are generated each year by HSRS that cover areas such as cat and dog registration, food businesses, events and public swimming pools.

Complaints raised by the community are investigated by HSRS as well as proactive inspections and patrols undertaken over the year. A broad range of subject matters are addressed such as regulated parking, illegal land use, food safety, barking dogs and other noise nuisances to name a few.

In addition to policy development across its areas of responsibility, HSRS also delivers a number of programs to the community to promote safe and healthier lifestyles such as free Immunisation Clinics, Safe School Parking and a Registration Rewards Program for cat and dog owners.

A key function of the Department is to facilitate community safety through the provision of the Safe City Program, delivering a 24 hour a day, seven day a week CCTV monitoring program to enhance community safety, and to provide security for Council assets. The Safe City Program has been in operation for 20 years and is regarded as the benchmark for CCTV Community Safety Programs across Queensland and Australia.

Overall, the primary objective of HSRS is to plan, develop, monitor and maintain a safer and healthier City of Ipswich.



## Works, Parks and Recreation Department

### Chief Operating Officer – Craig Maudsley

The Works, Parks and Recreation Department's primary objectives are to:-

- strategically plan the open space network, activate and deliver sport and recreation opportunities within the City and ensure the City's natural resources and flood plains are effectively managed and protected
- undertake proactive planning, management and response to natural disasters
- provide management, maintenance and operational services and activities to the whole department asset base (including roads, street lights, traffic signals, drainage, parks, reserves, sporting areas, aquatic facilities, urban forest, conservation, corporate buildings and depots and former landfills)
- provide an integrated approach to the Department's financial and procurement activities and strategic asset management for Council's infrastructure asset base
- drive continuous improvement towards excellence in service delivery to achieve effective, efficient and economical management of resources
- provide administrative technical support to the Chief Operating Officer (Works, Parks and Recreation)
- provide waste management services and solutions
- manage all fleet and associated services



## Economic Development and Marketing Department

### Chief Operating Officer – Ben Pole

The consolidation of Economic Development, Tourism, Digital, Marketing, Media and Events branches under one department and vision aims to deliver quality corporate services and measurable development of new economic, social and profile growth for the City of Ipswich.

The overarching *Economic Development and Marketing Five Point Plan* prescribes the path to serve this vision by achieving the following outcomes:-

- productive delivery of vital marketing and communications services to Council
- best practice local government interface with residents and businesses of Ipswich
- targeted validation of Ipswich businesses and lifestyle offering
- increased overnight visitor demand, arrivals and expenditure
- mass improvement of Ipswich positioning in key markets

The Economic Development and Marketing Department has a core marketing, communications, media and events service responsibility responding to the business needs and requests across all Council departments and staff. This area facilitates an average 275 marketing, communications, media and events service requests every month or 3,300 service requests per annum.

The Office of Economic Development provides support and improvement services to local industry while facilitating opportunities for new business and investment across the city. This area is committed to generating economic progress, sustainable industry, and a skilled workforce.

The Digital Office uses information communication technologies to enhance the quality and performances of services by Ipswich City Council to reduce costs and resource consumption and to engage more effectively with its citizens. Furthermore, this area enables the development of new innovation opportunities and industry.

The Tourism Branch assists the region's tourism industry in the positive promotion of the destination to target audiences in an effort to increase visitor demand, visitor arrivals and visitor expenditure. This area also focuses on improving the visitor experience through an award winning Visitor Information Centre which manages an average 1,800 visitor enquiries each month.

Through the measurable and successful delivery of these areas, the Economic Development and Marketing Department delivers vital corporate services and generates new growth for the City of Ipswich.





# Community Financial Report

Pursuant to section 184 of the *Local Government Regulation 2012*, Ipswich City Council has maintained a financial management strategy over the last five financial years of minimal FTE growth, minimal increases in operational expenses and an appropriate borrowing program. Services have continued to be delivered and the capital program expanded whilst achieving these aims through improved processes and innovative service delivery mechanisms. This strategy has Council well placed to manage a growing city. Council is continuing with this strategy over the coming financial year which is consistent with the long-term financial forecast presented in the 2014-2015 Budget and Long-Term Plan. More information regarding Ipswich City Council's Financial and Planning documents can be accessed at Council's website.

## Performance – Financial Summary

Ipswich City Council completed the financial year with a net surplus of \$78.6 million.

The following comparison is provided between the previous year and the year in review:

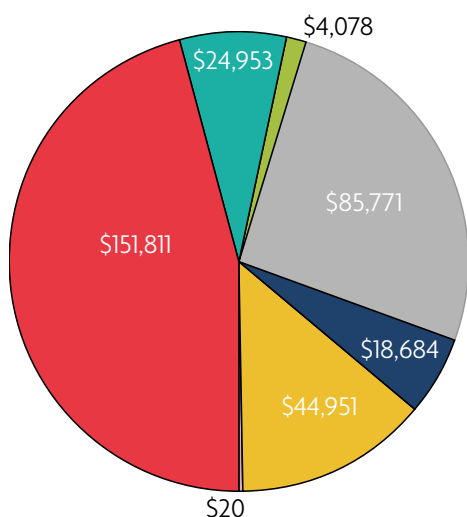
	2015	2014	% CHANGE
Revenue	\$330.2m	\$291.6m	+13.2%
Expense	\$251.5m	\$229.6m	+9.5%

### Revenue

#### Where did the money come from?

Council received \$330.2 million in revenue. The largest contributor was rates and utility charges of \$151.8 million (after discount and pensioner remissions). However, grants and contributions increased by \$13 million to \$85.7 million and other revenue increased by \$11.7 million to \$44.9 million when compared to the prior financial year.

2015 Council Revenue (\$'000s)



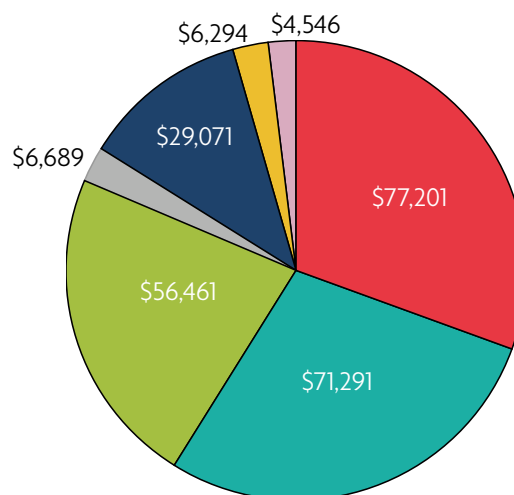
- Net rates and utility charges
- Fees and charges

### Expenses

#### Where was the money spent?

Council's expenditure was \$251.5 million for the financial year. In comparison to the prior financial year, depreciation increased by \$12 million to \$56.4 million, materials and expenses increased by \$5 million to \$71.3 million. While finance costs increased by \$7.7 million to \$29 million due to the market realisation charge relating to the repayment of the Participating Local Government (PLG) loan.

2015 Council Expenditure (\$'000s)



- Employee expenses
- Materials and services
- Depreciation
- Amortisation
- Finance costs



## Position – Financial Summary

### Assets – What do we own?

As at the 30 June 2015, Council held \$2.8 billion in assets which is \$112.1 million less than the previous year.

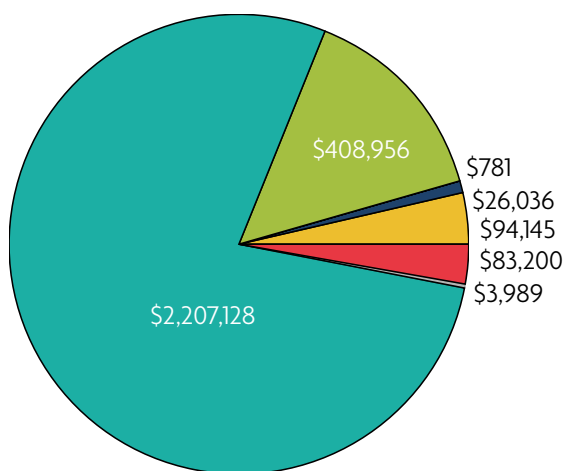
Trade and Other Receivables decreased by \$187.5 million mainly due to Queensland Urban Utilities repayment to Council for the PLG loan of \$202.3 million. Property, plant and equipment increased by \$18.7 million due to the acquisition of infrastructure assets and donated assets. Also, \$4.8 million in land assets were recognised as non-current assets held for sale.

### Liabilities – What do we owe?

As at the 30 June 2015, Council had \$357.6 million in liabilities which is \$180.9 million less than the previous year.

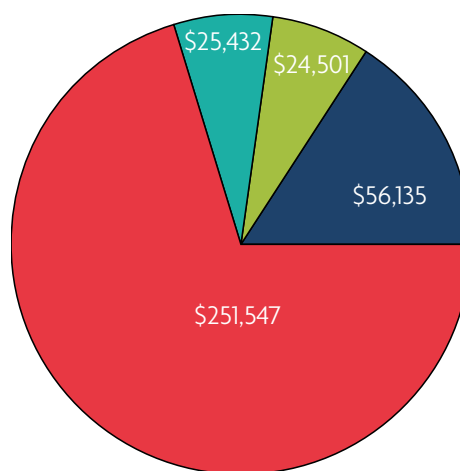
Borrowings decreased by \$179.1 million to \$251.5 million due to the repayment of the PLG loan to the Queensland Treasury Corporation and provisions decreased by \$12 million to \$24.5 million.

2015 Council Assets (\$'000s)



- Cash and cash equivalents
- Property, plant and equipment
- Investments
- Inventories
- Intangible assets
- Trade and other receivables
- Other financial assets

2015 Council Liabilities (\$'000s)



- Borrowings
- Trade and other payables
- Provisions
- Other liabilities

## Community Equity

### How do we represent the difference between what we own and what we owe?

Ipswich's community equity (our net worth) as at the 30 June 2015 was \$2.47 billion which is \$68.8 million more than the previous year. Accumulated surplus increased by \$78.7 million to \$1.8 billion and the asset revaluation reserve decreased by \$9.8 million to \$641.2.

Community equity is presented in two parts:

	2014	2013	% CHANGE
Asset Revaluation Reserve	\$641m	\$651m	-1.51%
Accumulated Surplus	\$1,825m	\$1,746m	+4.51%

## FINANCIAL RATIOS

### FINANCIAL RATIOS

<p><b>Working Capital Ratio:</b> This ratio indicates the Council's ability to meet its short term obligations as they fall due</p> <p><i>Current Assets</i> <i>Current Liabilities (excluding Headworks Credits)</i></p>	3.24:1
<p><b>Operating Surplus Ratio:</b> This ratio is an indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes or other purposes.</p> <p><i>Net Result (excluding Capital Items)</i> <i>Total Operating Revenue (excluding Capital Items)</i></p>	4.73%
<p><b>Net Financial Liabilities Ratio:</b> This ratio provides an indication of the extent to which the net financial liabilities of a Council can be serviced by its operating revenues. (This ratio includes the loan value of \$202.5m for QUU funding).</p> <p><i>Total Liabilities less Current Assets</i> <i>Total Operating Revenue (excluding Capital Items)</i></p>	80.46%
<p><b>Asset Sustainability Ratio:</b> This ratio is an approximation of the extent to which the infrastructure assets managed by the Council are being replaced as these reach the end of their useful lives.</p> <p><i>Capex on Replacement of Assets (Renewals)</i> <i>Depreciation Expense</i></p>	27.35%



A scenic photograph of a forest stream with large rocks and a wooden bridge in the background. The stream flows over dark, jagged rocks, creating small cascades. In the background, a wooden bridge with railings spans across the water. The surrounding forest is lush with green trees and ferns. The sky is visible through the canopy, showing a soft, overcast light.

# Corporate Plan Progress

There are interdependencies between the Long Term Community Plan (i2031) goals and actions and accordingly they have been prioritised over the 20 years of the i2031 into Corporate Plans (every 5 years) and Operational Plans (annually). The following pages document Council's progress towards implementing the goals and actions contained in the 2012-2017 Corporate Plan.





i2031 Theme:

## Strong Diverse Economy

Ipswich supports a dynamic and resilient urban and rural economy where education, learning and innovation create a diversified economic base.

### Overview

The strength of the Ipswich economy is based on businesses, investments and the relationships fostered with businesses. Employment statistics for Ipswich indicate that there are currently a large number of jobs within the Manufacturing, Retail Trade, Health Care and Social Assistance sectors.

The Health Care and Social Assistance and Retail Trade sectors are forecast to provide future employment growth opportunities.

PROJECT	CORPORATE PLAN PROGRESS THIS YEAR	BRANCH / DEPARTMENT
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### SDE GOAL 1 – MAJOR EMPLOYMENT GENERATOR

SOUTH EAST QUEENSLAND REGIONAL PLAN AND IPSWICH REGIONAL CENTRE STRATEGY	<p>Sets the framework for regional economic development in South East Queensland and identifies opportunities for Ipswich. The SEQRP will offer support to manage continued levels of high population growth.</p> <p>The State Government is undertaking a review in consultation with Councils. Due for delivery in early 2016.</p> <p>The Ipswich Regional Centre Strategy continues to overarch the redevelopment of the city centre by lead agency Ipswich City Properties.</p>	Office of Economic Development
IPSWICH TOURISM STRATEGY	<p>Sets the strategic direction of tourism and maximises the economic benefits of tourism in the city.</p> <p>Destination Marketing Plan has been implemented for the city that aligns with the Tourism Action Plan and Tourism Strategy.</p>	Tourism
IPSWICH MOTORSPORT PRECINCT	Council resolved to set-up a new entity to manage and operate the Motorsports Precinct.	Works Parks & Recreation

### SDE GOAL 2 – A STRONG AND STABLE COMMUNITY

MARKETING STRATEGY	<p>Sets the overall direction for the promotion of the city to residents, businesses, visitors and other key stakeholders.</p> <p>Work on this project is on track.</p>	Marketing Services
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### SDE GOAL 3 – A KNOWLEDGE-BASED ECONOMY

EDUCATION AND SKILLS PLAN	<p>Identifies skills shortages and determines strategies to address issues.</p> <p>Continued delivery of the weekly Economic Alert e-newsletter promoting opportunities for training.</p> <p>Continued consultation between industry and training providers to identify and address skill shortages.</p> <p>Working in partnership with Federal and State agencies and key city stakeholders, ICC have offered education and up-skilling opportunities to businesses and residents such as seminars about funding eligibility, supply chain, digital literacy and tender processes.</p>	Office of Economic Development
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Redbank Sunrise by M Fox

## i2031 Theme:

# Natural Environment

The City's natural systems will provide clean air and water and support biological diversity whilst serving human needs. Liveability will be enhanced through integration of the built and natural environment.

### Overview

Ipswich has one of the most diverse ranges of natural vegetation types in South East Queensland including rainforest, dry vine forest, open forests, woodlands, heathlands, wetlands and grasslands, living within which are in excess of 100 known significant flora and fauna species.



PROJECT	CORPORATE PLAN PROGRESS THIS YEAR	BRANCH / DEPARTMENT
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**NE GOAL 1 – PLANNING FOR HEALTHY AND SUSTAINABLE ENVIRONMENTS**

ENVIROPLAN PROGRAM	Implement the Enviroplan Program for the acquisition and long term conservation of land for the City's conservation estates and green space network.	Works Parks & Recreation
FLORA & FAUNA DATASETS	Council identifies key species for Ipswich City and their management requirements. A list of matters of local environmental significance (MLES) have been identified under the Nature Conservation Strategy 2015.	Works Parks & Recreation
CONSERVATION PLANNING AND LAND MANAGEMENT PROGRAMS	Offer and promote the ICC conservation partnerships program. In the 2014-15 financial year, 246 Ipswich landholders signed up for one of Council's Conservation Partnerships.	Works Parks & Recreation
ENVIRONMENTAL ATLAS	This has taken the form of an Ipswich Nature Conservation Strategy, which provides Council with a strategic direction for nature conservation mechanisms for the City over the next 5-10 year period. The review of the 2008 document was initiated in February 2012. The strategy was completed and adopted in May 2015.	Works Parks & Recreation
TOTAL WATER CYCLE MANAGEMENT PLAN (TWCMP)	Preparation of a high level strategy on the holistic management of the city's water resources and the development of more detailed action plans. Council's Integrated Water Strategy was adopted by Council in March 2015, having been developed with input from essential internal and external stakeholders. The strategy was launched at the 2015 EnviroForum in May. Progress is being made on development and implementation of subsequent action plans – including a stormwater quality offsets implementation framework and a floodplain management strategy.	Works Parks & Recreation
PROTECT ENVIRONMENTAL VALUES	Identified important habitat areas are protected through conservation zonings or designations in the Ipswich Planning Scheme. Conservation zonings and associated habitat protection measures are in place for identified important habitat areas via the Ipswich Planning Scheme. The planning scheme minor amendment process under <i>The Sustainable Planning Act 2009</i> is used to include new Conservation Zones agreed to by landowners as part of voluntary conservation agreements.	Planning & Development
ENVIRONMENTAL PLANNING FOR DISASTER AND LAND USE	Planning scheme provisions are put in place to mitigate against the effects of natural disasters, inclusive of appropriate land use regulations. The Ipswich Planning Scheme includes a comprehensive suite of provisions dealing with flooding, steep topography and bushfires. A planning scheme amendments package, adopted by Council on 30 January 2014 and which took effective on 9 February 2014 provided updated and bushfire overlays mapping.	Planning & Development
	Council's flood response procedure is being refined to utilise improved technology and systems.	Works Parks & Recreation

PROJECT	CORPORATE PLAN PROGRESS THIS YEAR	BRANCH / DEPARTMENT
FLOOD PRONE LAND IDENTIFICATION AND RISK MANAGEMENT	<p>Planning Scheme measures are put in place to identify flood prone land and to reduce risk associated with development activity.</p> <p>A major planning scheme amendments package, adopted by Council on 17 September 2014 and which took effect on 29 September 2014 provided updated flood regulations, essentially incorporating those contained in Council's Temporary Local Planning Instrument (TLPI) Flooding. These provisions will be further reviewed once the Brisbane River Catchment Flood Study is complete.</p>	Planning & Development
	<p>Works Parks and Recreation have coordinated the development of over 20 flood and drainage studies across the city to inform land use planning decisions. In addition, \$10 million worth of flood mitigation works have been scoped for delivery – most notably Thagoona mitigation works, Redbank detention basin and Rosewood safety upgrade.</p>	Works Parks & Recreation
LAND USE BUFFERS – AMBERLEY AIR BASE, WILLOWBANK AND TIVOLI RACEWAYS	<p>Appropriate land use buffers are put in place around the Amberley Air Base and Willowbank and Tivoli Raceways to protect these major facilities and to enhance overall environmental and community health outcomes.</p> <p>The Ipswich Planning Scheme includes a comprehensive suite of provisions dealing with appropriate land use buffers round the Amberley Air Base and Willowbank and Tivoli Raceways</p>	Planning & Development
NOISE SENSITIVE DESIGN MEASURES	<p>Appropriate design measures are put in place to protect sensitive uses from significant noise impacts.</p> <p>The Building Code of Australia, the Queensland Development Code and the Ipswich Planning Scheme include noise sensitive design measures, which are applied where relevant through the development assessment process.</p>	Planning & Development

## NE GOAL 2 – MANAGEMENT FOR HEALTHY AND SUSTAINABLE ENVIRONMENTS

IPSWICH OPEN SPACE AND RECREATION STRATEGY (OSRS)	<p>Preparation of a high level strategy relating to the future provision of the city's open space network and recreation facilities.</p> <p>The OSRS is nearing completion. It is expected the OSRS will be finalised and endorsed by Council by June 2014.</p>	Works Parks & Recreation
NATURAL AREA RECREATION PREFERENCES	<p>ROSS Planning have been commissioned to undertake this project by 30 June 2014.</p>	Works Parks & Recreation
LOCAL WATERWAY MANAGEMENT PLANS	<p>Local waterway management plans have been finalised for Black Snake Creek and Bundamba Creek and progress is being made towards a corridor plan for Iron Pot Creek.</p> <p>The Black Snake Creek plan was developed in consultation with a community steering group, who continue to be active in the Marburg area. Council have been working in partnership with others on the delivery of key actions, including planting and the development of a land owner catchment management book.</p> <p>The Black Snake Creek plan has been finalised and adopted by Council.</p>	Works Parks & Recreation



PROJECT	CORPORATE PLAN PROGRESS THIS YEAR	BRANCH / DEPARTMENT
RIPARIAN CORRIDOR PROTECTION	<p>Riparian corridor protection is a core focus under the Waterway Health program and has been featured in a number of projects, including water management plans mentioned above.</p> <p>Stream Order Mapping – A mapping layer is being finalised and associated buffers for riparian corridor protection are being established.</p> <p>Habitat Connections Program - This program concentrates on the rehabilitation of degraded urban bushland corridors. On-ground work has occurred on Iron Pot Creek, Woogaroo Creek and Bundamba Creek.</p>	Works Parks & Recreation
BUSHFIRE STRATEGY	<p>This program incorporates the planning, implementation, monitoring and analysis of all fire management issues in the Strategic and District Reserves.</p> <p>The 2014-2015 Fire Management program has been successfully implemented.</p> <p>No planned burns occurred this financial year. Scheduled burns moved to next financial year due to unfavourable weather conditions.</p>	Works Parks & Recreation
IPSWICH CITY COUNCIL ENVIRONMENTAL PROTECTION PLAN	<p>Strategic Action plan on a number of environmental protection issues such as:</p> <ul style="list-style-type: none"> <li>• environmental nuisance</li> <li>• litter and illegal dumping</li> <li>• contaminated land</li> <li>• regional air quality</li> <li>• reporting requirements</li> <li>• environmentally relevant activities (ERAs)</li> <li>• climate change adaptation</li> </ul> <p>There are a number of actions within this plan that are being implemented on an ongoing basis. The State Government's Greentape Reduction legislation has had an impact in this area eg. Deletion of a significant amount of ERAs.</p>	Works Parks & Recreation
IPSWICH CITY COUNCIL CLIMATE CHANGE RESPONSE	<p>Council's response is driven by the desire to:</p> <ul style="list-style-type: none"> <li>• reduce long term costs and impacts of climate change</li> <li>• create local solutions for a global problem</li> <li>• demonstrate good corporate citizenship and civic leadership</li> <li>• avoid and/or prepare for future legal and financial effects</li> <li>• evolve with the community to become more proactive</li> </ul> <p>There are a number of ongoing activities where the Council has a large amount of control over various factors linked to climate change. These include:</p> <ul style="list-style-type: none"> <li>• council vehicles, machinery and office buildings</li> <li>• tree planting</li> <li>• land use planning</li> <li>• bridges, roads, bikeways, footpaths and lighting</li> <li>• development assessments</li> <li>• management of waterways</li> <li>• pest management</li> <li>• disaster planning, response, and recovery</li> <li>• food safety and other health issues</li> </ul>	Works Parks & Recreation
LANDFILL AND SANITARY DEPOT MANAGEMENT	<p>Rehabilitation and monitoring of closed landfill sites is an ongoing activity for Council.</p>	Works Parks & Recreation

NE GOAL 3 – ENVIRONMENTAL PARTNERSHIPS		
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<b>CONSERVATION SUPPORT PROGRAMS</b>	<p>Council offers a number of partnerships to landowners aimed at the conservation of our natural environment. These partnerships also offer an incentive package, including workshops, nature conservation grants and environmental weed control rebate.</p> <p>In the 2014-2015 financial year, 246 landholders signed up for one of Council's conservation partnerships.</p> <p>\$56,599 was spent on-ground controlling environmental weeds on private property.</p> <p>\$117,884 in land management payments was issued to landholders to undertake on-ground works on private property for works including rehabilitation, weed control and fencing.</p>	Works Parks & Recreation
<b>MANAGEMENT OF ENVIRONMENTAL ASSETS ON PUBLIC LAND</b>	<p>For private land, Council offers support for management via the Conservation Partnerships Program.</p> <p>Management Plans are in place on public land, ie. Council's Conservation Estates and Bushland Reserves.</p> <p>in the 2014-2015 financial year saw the continuation of the Natural Area Management Framework – a framework surrounding the planning and operational management of Ipswich's natural areas.</p>	Works Parks & Recreation
<b>FIRE MANAGEMENT PLANS, PEST MANAGEMENT PLANS, EROSION CONTROL PLANS</b>	<p>As part of Council's Conservation Partnerships incentives package, landholders are offered opportunities to enhance knowledge and skills within a variety of natural resource management issues.</p> <p>In the 2014-2015 financial year Council invited various workshops to landholder partners providing information about pest weed species, pest animal trapping and identification and fauna spotlighting.</p> <p>Council is participating in the Healthy Waterways Environment and Sediment Control strategy development and community of practice.</p>	Works Parks & Recreation
<b>COMMUNITY AND INDUSTRY EDUCATION SESSIONS</b>	<p>A successful environmental education program aimed mainly at local schools and community members.</p> <p>A number of environmental education opportunities were offered in the 2014-2015 financial year, including:</p> <ul style="list-style-type: none"> <li>• What a Waste Program – 2215 students participating</li> <li>• Kids go Wild – over 420 attendees</li> <li>• Follow the Figs – story thread trail in Queens Park – Ipswich East State School, Girls Grammar School</li> <li>• Planting Days – in partnership with The Union Institute of Language; Bundamba High School; Ipswich Boys Grammar School; Trees for Mum and others</li> <li>• EnviroPlan Photographic Competition</li> </ul>	Works Parks & Recreation



i2031 Theme:

# Integrated Transport and Movement

The future transport vision for Ipswich is a City well-served by an integrated public transport and active transport and roads system that effectively manages congestion, conserves community character and enhances liveability.

## Overview

Council's goal is to provide appropriate infrastructure to support transport and movement of people around Ipswich.



PROJECT	CORPORATE PLAN PROGRESS THIS YEAR	BRANCH / DEPARTMENT
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### ITM GOAL 1 – CONNECTED COMMUNITIES

TRANSPORT STEERING COMMITTEE	<p>Convene a high level Steering Committee to provide strategic guidance in the planning of the City's transport network and associated programs.</p> <p>Steering Committee has been established and meets on a quarterly basis.</p>	Infrastructure Services
ACTIVE SCHOOL TRAVEL PROGRAMS – HEALTHY ACTIVE SCHOOL TRAVEL	<p>Travel behaviour change to increase the number of children using active travel to get to/from school.</p> <p>Currently working with ten primary schools and undertaking activities with a further three primary schools. Recruitment of 2016 schools to commence October 2015.</p>	Works Parks & Recreation
MULTI-MODAL TRANSPORT OPPORTUNITIES	<p>Optimise multimodal transport opportunities including bikes and pedestrian infrastructure and identify missing links for connecting centres.</p> <p>The development of the Ipswich Transport Plan ('iGO') is ongoing which will investigate opportunities to optimise multimodal transport.</p>	Infrastructure Services
MAJOR ENTRY POINT TREATMENTS	<p>Entry Statements installation on the entry to Ipswich CBD (ie. along Warwick Rd, Pine St and Queen Victoria Parade) were completed.</p> <p>Additional sites have been identified for future implementation including the Logan Motorway, Centenary Highway, Springfield, Warrego Highway, Marburg and the Cunningham Highway, Mt Forbes.</p>	Infrastructure Services
RESIDENTIAL DENSITIES AND MIXED USE OUTCOMES – MAJOR CENTRES AND TRANSIT HUBS	<p>Planning scheme measures are implemented to increase residential densities and deliver mixed use transit oriented development around major centres and transit hubs.</p> <p>The Ipswich Planning Scheme includes a comprehensive suite of provisions to facilitate increased residential densities and mixed use transit oriented development around designated major centres and transit hubs.</p>	Planning & Development

### ITM GOAL 2 – EFFICIENT AND AFFORDABLE ACCESS

TRAVEL PATTERNS	<p>Research the travel patterns of residents for the primary purpose of identifying the 'origin' and 'destination' points and analysing the travel behaviour of households.</p> <p>Annual citywide traffic counts undertaken in October 2014 (90 locations).</p> <p>Annual intersection traffic count undertaken in November 2014 (locations).</p> <p>Origin and destination survey undertaken across the Ipswich City Centre (38 survey points) previously undertaken in 2013, being the largest of its type undertaken in Australia – In 2015, Council again made a monetary contribution to the Queensland Government as part of their "Super Tuesday" and "Super Sunday" survey to measure the activities and travel patterns of cyclists across the city.</p>	Infrastructure Services
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PROJECT	CORPORATE PLAN PROGRESS THIS YEAR	BRANCH / DEPARTMENT
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ALTERNATIVE TRANSIT OPPORTUNITIES	<p>The extension of the Brassall Bikeway from Vogel Road through to Wulkuraka train station.</p> <p>The Goodna Creek Bikeway which extends from Namatjira Drive to Lawrie Drive.</p> <p>Both projects have been completed.</p> <p>Further stages are planned for the Brassall Bikeway in 2015-2016.</p> <p>These projects encourage an alternate transit opportunities encourage bike riding and walking as alternate modes of travel.</p>	Infrastructure Services
SEQ INTEGRATED REGIONAL TRANSPORT PLAN	<p>Provide input into the SEQ Integrated Regional Plan to support urban growth patterns of Ipswich and plan for early provision of transport and transit infrastructure growth area.</p> <p>The Queensland Government released Connecting SEQ 2013 in 2011 with input into the document being provided by Council. The goals and mode share targets set for Ipswich will be taken down to local level as part of the development of iGO.</p>	Infrastructure Services
STRATEGIC ROAD NETWORK	<p>Prepare concept designs for upcoming financial year projects (Road 10).</p> <p>Road 10 construction was completed in August 2014.</p> <p>Detailed designs and pre-construction activities have been completed on Redbank Plains Road in readiness for construction to commence in 2015-2016 with an expected completion date of March 2016.</p>	Infrastructure Services
ACTIVE TRANSPORT STRATEGY	<p>Prepare and implement an Active Transport Strategy through the Ipswich Transport Plan that identifies a strategic network of pedestrian and cycle pathways throughout Ipswich.</p> <p>The development of the Ipswich Transport Plan ('iGO') is ongoing which will include an active travel component. It is expected that iGO will be finalised and endorsed by Council in the early part of 2016.</p>	Infrastructure Services
'END OF TRIP' CYCLE FACILITIES	<p>Provide end of trip cycle facilities for appropriate forms of development.</p> <p>The Queensland Development Code includes end of trip cycle facilities for specified forms of development. These facilities are delivered both through Council and private certifiers acting as Assessment Managers.</p>	Planning & Development

### ITM GOAL 3 – COLLABORATIVE TRANSPORT PLANNING

ITP PUBLIC TRANSPORT, SAFE ROAD NETWORK AND PEDESTRIAN/CYCLE TRAVEL	<p>Preparation and implementation of an Integrated Transport Plan for Ipswich is ongoing. It is expected that iGO will be finalised and endorsed by Council in early 2016.</p>	Infrastructure Services
PROMOTE CYCLING AND WALKING – WALK AND CYCLE IPSWICH	<p>Raise awareness of walking and cycling opportunities in Ipswich.</p> <p>The aim was to increase walking and cycling knowledge and skills of Ipswich residents.</p> <p>Heart Foundation Walker Groups are ongoing as well as National Ride to Work Day Events.</p>	<p>Works Parks &amp; Recreation</p> <p>Infrastructure Services</p>

PROJECT	CORPORATE PLAN PROGRESS THIS YEAR	BRANCH / DEPARTMENT
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MODES OF TRANSPORT	<p>Investigate opportunities to provide modes of transport not currently existing in Ipswich such as dedicated bus lanes, light rail and high occupancy vehicle lanes.</p> <p>The development of the Ipswich Transport Plan ('iGO') is ongoing which will include investigating opportunities for alternative travel modes. It is expected that iGO will be finalised and endorsed by Council in early 2016.</p>	Infrastructure Services.
KERBSIDE MANAGEMENT - PARKING METERS/ ENFORCEMENT	<p>Implement improved kerbside management within areas of high parking demand.</p> <p>In 2015-2016 a parking management plan will be prepared for the City East / Downtown / Queens Park Precinct.</p>	Infrastructure Services

#### ITM GOAL 4 – TRANSPORT TO SUPPORT THE ECONOMY

INTEGRATED CYCLING AND PEDESTRIAN NETWORK	<p>Plan and provide for pedestrian and cycle link to and end of trip facilities at key employment, recreation and entertainment nodes.</p> <p>The development of the iGO is ongoing which will include an active travel component. It is expected to be finalised and endorsed in early 2016.</p>	Infrastructure Services
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#### ITM GOAL 5 – MINIMISE USE OF PRIVATE MOTOR VEHICLES

IPSWICH TRANSPORT PLAN	<p>Preparation and implementation of an Integrated Transport Plan for Ipswich is ongoing. It is expected that iGO will be finalised and endorsed by Council in early 2016.</p>	<p>Infrastructure Services</p> <p>Works Parks &amp; Recreation</p>
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i2031 Theme:

## Infrastructure and Services

The complex needs for infrastructure, facilities and services in the Ipswich community are met through a diverse range of government and non-government agencies.

### Overview

Council is involved in the provision of services accessed on a daily/weekly basis such as local roads, parks, waste services and libraries.

PROJECT	CORPORATE PLAN PROGRESS THIS YEAR	BRANCH / DEPARTMENT
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### IS GOAL 1 – INTEGRATED INFRASTRUCTURE PLANNING AND PROVISION

DESIGNATED INFRASTRUCTURE CORRIDORS / TRUNK INFRASTRUCTURE	<p>Major trunk infrastructure corridors are protected to enable continued and future use by trunk infrastructure.</p> <p>The Ipswich Planning Scheme includes a comprehensive suite of provisions designed to protect both existing and planned future trunk infrastructure. Updates are also provided through regular liaison with key infrastructure providers.</p>	Planning & Development
IPSWICH PRIORITY INFRASTRUCTURE PLAN (PIP)	<p>Prepare a PIP to facilitate the delivery of trunk infrastructure to support the planned growth and development within the local government area.</p> <p>The Ipswich planning scheme includes a Priority Infrastructure Plan.</p>	Planning & Development
IPSWICH CITY COUNCIL CAPITAL WORKS PROGRAM	\$54 Million of capital works program were delivered.	Infrastructure Services

### IS GOAL 6 – MANAGING WASTE AS A RESOURCE

WASTE MANAGEMENT STRATEGIES	<p>Under the Provisions of the <i>Waste Reduction &amp; Recycling Act 2011</i>, Council's Waste Management Strategic Plan is now due for review. This review will be undertaken in the 2015-2016 financial year by the Natural Resources team.</p>	Works Parks & Recreation
WASTE MANAGEMENT INFRASTRUCTURE MASTER PLAN	<p>Develop a plan to meet Ipswich's future waste management infrastructure needs.</p> <p>The Master Plan completed – AECOM report dated 26 July 2011. 5 year review commenced to update plan.</p>	Works Parks & Recreation
EDUCATION	A part of the environmental education program, 'Up the Creek and Down the Drain' education program undertaken.	Works Parks & Recreation
CUTTING EDGE WASTE TECHNOLOGY	<p>Council's waste services require the use of cutting edge waste technology to meet customer expectations and deliver efficient and economical service delivery.</p> <p>Council operates a modern fleet of Euro V compliant waste collection vehicles that have low pollution emissions.</p> <p>A web service with integrated Google mapping, route optimisation and mobile software is being rolled out to support waste service operations.</p>	Works Parks & Recreation

### IS GOAL 7 – RECREATION FACILITIES AND OPEN SPACE

YEAR ROUND SPORTING GROUND USE	<p>Development, management, maintenance and activation of sporting fields that are maintained on a cyclic program.</p> <p>Sporting fields are maintained on a cyclic program to ensure they are fit for play on demand for both Winter and Summer sports.</p>	Works Parks & Recreation
NETWORK OF RECREATION TRAILS	<p>Development, management, maintenance and activation of recreation trails</p> <p>Ongoing management, maintenance and activation of existing recreation trails within natural areas. Plan for new recreation trail opportunities through the development of the Ipswich Outdoor Recreation Plan which is being prepared by ROSS Planning and due for completion within the reporting period.</p>	Works Parks & Recreation





i2031 Theme:

# Growth Management

The ever-increasing numbers of new residents coming to reside in Ipswich are to be accommodated within a network of distinct communities. Each community is to have their own sense of character and role to play within the broader city context.

## Overview

Ipswich is recognised as a key urban growth front for South East Queensland and has a variety of land uses including rural landscapes and townships, heritage housing areas, new housing developments, industrial parks and enterprise precincts. Council projects have been developed to ensure land use and planning decisions are considered alongside the anticipated population growth over the next two decades.



PROJECT	CORPORATE PLAN PROGRESS THIS YEAR	BRANCH / DEPARTMENT
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### GM GOAL 1 – SUSTAINABLE LAND USE

DESIGNATED INFRASTRUCTURE CORRIDORS / TRUNK INFRASTRUCTURE	<p>Ensure Ipswich Planning Scheme outcomes align with the SEQ Regional Plan.</p> <p>Council maintains regular liaison with the Department of State Development, Infrastructure and Planning and the SEQ Council of Mayors in order to be kept up to date with SEQ regional planning initiatives.</p>	Planning & Development
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### GM GOAL 3 – IPSWICH CITY CENTRE – THE CIVIC HEART

ENHANCED PLANNING AND DESIGN	<p>Planning and design initiatives within the Ipswich City Centre align with the joint ICC / Qld Government Ipswich Regional Centre Strategy.</p> <p>Part 5 of the Ipswich Planning Scheme includes a comprehensive suite of planning and design provisions based on the Ipswich Regional Centre Strategy.</p>	Planning & Development
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### GM GOAL 4 – RANGE OF HOUSING AND LIFESTYLE NEEDS

LOCAL AREA PLANNING FRAMEWORKS	<p>Implement local area planning frameworks based on specific local area visions which complement the overall Community Plan Vision.</p> <p>The Ipswich Planning Scheme includes a comprehensive suite of local area planning frameworks which incorporate vision elements for strategic growth areas at Ipswich Central, Goodna, Rosewood, Walloon, Thagoona, Swanbank, New Chum, Redbank Plains, Springfield and Ripley as well as other vision elements for many zoning scheme sub areas and precincts.</p>	Planning & Development
HERITAGE ADVISER SERVICE	<p>Continue to provide the Heritage Adviser Service for residents and property owners seeking advice regarding heritage places.</p> <p>Council has continued to provide a free Heritage Adviser Service on the basis of fortnightly bookings.</p>	Planning & Development
AFFORDABLE LIVING STRATEGY / HOUSING NEEDS ASSESSMENT	<p>Prepare and implement an Affordable Living Strategy and Housing Needs Assessment.</p> <p>Work has commenced on the preparation of a Housing Needs Assessment and an Affordable Living Strategy to help inform the review of the Ipswich Planning Scheme.</p>	Planning & Development

### GM GOAL 5 - SUSTAINABLE DEVELOPMENT EMBRACED

WATER SENSITIVE URBAN DESIGN STANDARDS AND GUIDELINES	<p>Prepare and implement Water Sensitive Urban Design Standards and Guidelines (WSUD).</p> <p>Council has implemented WSUD via Ipswich Planning Scheme Implementation Guideline No 24. This guideline also includes a framework for accepting voluntary stormwater quality offset payments.</p> <p>An implementation framework for the use of stormwater quality offsets funds has been developed in collaboration with key staff across Council to ensure effective delivery of WSUD assets and riparian protection projects by Council using these funds.</p>	Planning & Development
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**GM GOAL 6 – PROTECTION OF CULTURAL HERITAGE, NATURAL ENVIRONMENT  
AND RURAL LANDSCAPE VALUES**

SCENIC AMENITY AND LANDSCAPE VALUES	Protect important natural and rural scenic amenity and landscape values. The Ipswich Planning Scheme includes a comprehensive suite of provisions dealing with the protection of natural and rural scenic amenity and landscape values.	Planning & Development
CLIMATE RESPONSIVE DESIGN, WILDLIFE CORRIDORS, ENVIRONMENTAL BUFFERS, VEGETATION RETENTION	Implement appropriate planning and design responses relating to climate, wildlife corridors, environmental buffers and vegetation retention. The Ipswich Planning Scheme includes a comprehensive suite of provisions dealing with subtropical climate responsive design, wildlife corridors, environmental buffers and vegetation retention.	Planning & Development

**GM GOAL 8 – IPSWICH IS A KEY GROWTH HUB WITHIN SOUTH EAST QUEENSLAND**

ALLIANCES AND PARTNERSHIPS	Council to form strategic partnerships with other key stakeholders involved in growth management. Council has developed and maintained strong working relationships with key government agencies and industry bodies involved in growth management, in particular Department of State Development; Economic Development Queensland; Planning Institute of Australia; and Urban Development Institute of Australia.	Planning & Development
ROLE OF IPSWICH IN SEQ REGIONAL PLAN	Council to work with key state agencies and adjoining local governments involved in SEQ regional planning. Council has developed strong working relationships with the Department of State Development (the key state agency involved in SEQ regional planning) and other SEQ local governments through CoMSEQ.	Planning & Development



*Quiet Street Scene by D Briffa*

i2031 Theme:

# Community Spirit and Wellbeing

Ipswich residents express their community pride through their enthusiasm for celebrating culture and actively contributing to the advancement of their City.

## Overview

Council has continued to assist communities to become inclusive and has provided a diverse range of facilities and events for residents.



PROJECT	CORPORATE PLAN PROGRESS THIS YEAR	BRANCH / DEPARTMENT
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### CSW GOAL 1 – COMMUNITY IDENTITY

ANIMATING SPACES	Council has worked with a number of local artists to deliver three Animating Spaces projects for the City throughout the reporting period. The projects will revitalise the Ipswich Mall and celebrate significance of bottle alley and other prominent Ipswich iconic sites. The project will be officially unveiled in August 2015 and are titled Sprout Ipswich, Bottle Alley and # Project Ipswich.	Community Development
IPSWICH CITY COUNCIL ACCESS AND INCLUSION DISABILITY ACTION PLAN	Council formally adopted the Ipswich City Council Access and Inclusion Disability Action Plan which provides a framework for Council to ensure people with a disability are provided with the opportunities to participate in employment, education, social activities and be engaged members of the Ipswich Community.	Community Development
THE WELCOME TO IPSWICH CEREMONY	The annual Welcome to Ipswich Ceremony (the Ceremony) provided recent arrivals (refugees and international immigrants) to the City with information about their adopted home.	Community Development
MEMORIAL ROLL OF HONOUR PROJECT	As 2015 is the 70th Anniversary of the end of World War 2 Council has funded research and production of a 'Memorial Roll of Honour' for World War 2 enlisted men and women from the City of Ipswich who sacrificed their lives in that conflict.	Community Development
COMMUNITY ENGAGEMENT FRAMEWORK	Develop a Community Engagement Framework and Planning Guide for the use of all Council staff. A Community and Stakeholder Engagement Guide has been developed to support Council staff to plan and deliver community engagement.	Research & Social Planning
IPSWICH MARKETING STRATEGY	Sets the overall direction for the promotion of the city to residences, businesses, visitors and other key stakeholders. Work on this project is on track.	Marketing Services

### CSW GOAL 2 – PARTICIPATION AND COMMUNITY CAPACITY

REDBANK PLAINS MULTICULTURAL PLAYGROUP	Council established a Multicultural Playgroup in partnership with Playgroup Queensland at the Yarrow, Redbank Plains State School to assist refugee and immigrant families with young children to develop a network of friends and support people and to prepare their children for transition into preschool.	Community Development
40TH ANNIVERSARY CELEBRATIONS OF THE CIVIC CENTRE	Planning has commenced for an event to celebrate the performing arts as the 'heart and soul' of our City. The event is to be a celebration of and by the community centred on the Civic Centre and its 40th Anniversary to be held on the 18 July 2015.	Community Development
A MEMBER OF THE CHILD, YOUTH AND FAMILY ALLIANCE IPSWICH AND WEST MORETON	As a member of the Child, Youth and Family Alliance Ipswich and West Moreton, Council played a key role in contributing to the development of the Children and Young Persons' Report 2014: Ipswich and West Moreton. The Report presents data on 44 indicators of child, youth and family welfare for three local government areas in the West Moreton Region, namely Ipswich City Council, Lockyer Valley Regional Council and Somerset Regional Council areas. The Report will assist not only Council in planning and monitoring the effectiveness of initiatives and programs for children, young people and their families, but also local agencies and service providers.	Community Development

PROJECT	CORPORATE PLAN PROGRESS THIS YEAR	BRANCH / DEPARTMENT
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EXTERNAL ORGANISATION CAPACITY BUILDING WORKSHOPS ABORIGINAL AND TORRES STRAIT ISLANDER LEADERSHIP WORKSHOPS	The workshops were held throughout the year to support external organisations to increase their skill levels and sustainability. Courses in budget management, governance, food handling, marketing and advertising were held as well as leadership workshops for Aboriginal and Torres Strait peoples to encourage participants to self-assess their life, set goals, aspirations and build confidence to help them on their life journey.	Community Development
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### CSW GOAL 3 – SENSE OF BELONGING AND CULTURE

NATIONAL ANTI-RACISM CAMPAIGN	Council supported the National Anti-Racism Campaign, by signing as a supporter of the Campaign.	Community Development
2015-2018 IPSWICH CITY COUNCIL ABORIGINAL AND TORRES STRAIT ISLANDER PEOPLES ACCORD	The Accord recognises the significant disadvantage experienced by Aboriginal and Torres Strait Islander peoples in Ipswich and outlines Council's commitment to provide improved opportunities to participate in community life, employment, education, business, housing, safety, health and well-being.	Community Development
VOLUNTEER RECOGNITION	Council recognised the work of the City's volunteers by hosting the International Volunteer Day breakfast and Ipswich City Council's Volunteer Recognition Awards. The events are designed to thank volunteers, highlight the important role they play in the community and stimulate a greater awareness of their invaluable contribution.	Community Development
CULTURAL EVENTS AND ACTIVITIES	NAIDOC, Pasifika Spring Festival, Indigenous Children's Day, 2 Seniors Concert Performances, Seniors Christmas Concert, Graham Simpson Suicide Prevention Sports and Cultural Day, Ipswich Film Festival for Youth, Plug and Play Youth Music, Sorry Day, Multicultural Forum, , Harmony Day, School Holiday Program, Community Safety Programs for Young People and the broader community. All planned cultural events and activities have been completed within Council approved timeframes.	Community Development

### CSW GOAL 5 – COMMUNITY HEALTH AND WELLBEING

HEALTH COMMUNITY	<p>A range of programmed inspection across a range of activities were achieved for food businesses, commercial licensing and sediment and erosion control. In addition, investigation of complaints, collaboration with Queensland Health and other agencies (internal and external) occurred to ensure public health and safety outcomes were met.</p> <p>Council continued to roll out the immunisation program for the Community and High Schools.</p> <p>Smoking was banned in Malls and public transport waiting points within Ipswich and Council continues to monitor these spaces to help improve the health of Ipswich residents.</p>	Health Security & Regulatory Services
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### CSW GOAL 6 – A SAFE COMMUNITY

PROTECTIVE BEHAVIOURS WORKSHOPS	Council with funding from the Bendigo Bank provided 'Do you know the signs?' at a number of child care centres and schools for parents, carers and care givers in the Inala to Goodna area via Mission Australia's C4C in partnership with Family Planning Qld.	Community Development
PACIFIC/AUSTRALIAN SAFE COMMUNITY DESIGNATION	To further promote Council's excellent work in crime prevention and community safety, Council is seeking through the Australian Safe City Foundation Pacific/Australian Safe Community Designation for Australian communities.	Community Development

PROJECT	CORPORATE PLAN PROGRESS THIS YEAR	BRANCH / DEPARTMENT
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COUNCIL COMMUNITY EMERGENCY MANAGEMENT STRATEGY / DISASTER MANAGEMENT PLAN	<p>To provide input into two sub plans – Animal Welfare and Public Health.</p> <p>Council has had signoff from the LDMG for both plans to ensure seamless activation of response and recovery activities should a disaster be declared.</p> <p>More detailed input to specific actions is being added to supporting documentation of the sub-plans.</p>	<p>Health Security &amp; Regulatory Services</p> <p>Works Parks &amp; Recreation</p>
CRIME PREVENTION PLAN	<p>Safe City is a major stakeholder in the development, implementation and evaluation of the Crime Prevention Plan where creating a safer city for Ipswich residents is paramount.</p>	Risk Prosecutions & Security
SAFE CITY PROGRAM	<p>Safe City Operations were praised by the Ombudsman's Office as a lead organisation in community safety and crime prevention and continues to be the leader in CCTV safety operations for Councils across Australia.</p>	Risk Prosecutions & Security

### CSW GOAL 8 – A SPORTING CITY

SPORTS AWARDS	<p>Delivery of annual recognition program to celebrate Ipswich's sporting achievement and heritage.</p> <p>97 Sport Excellence Bursaries were awarded during 2014-2015.</p> <p>Sports Awards held in November 2014 were attended by 129 guests.</p>	
SPORTS HOUSE	<p>Team of sport and recreation specialists supporting business improvement across the city's sport and recreation industry.</p> <p>Sports House services 120 sport and recreation organisations plus industry activity. The support offered through Sports House continues through Council's Sport and Recreation Officers.</p>	





i2031 Theme:

## Strong Ethical Governance

Ethical government and inclusive community engagement are essential components of Council Planning and Decision making.

### Overview

Council's key governance activities for the year included, but were not limited to Budget, Council Meeting process, Community Consultation, Training, Strategic, Corporate and Operational Planning, Delegations/Authorised Persons management and Right to Information/Information Privacy applications.

PROJECT	CORPORATE PLAN PROGRESS THIS YEAR	BRANCH / DEPARTMENT
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### SEG GOAL 1 – COMPLIANCE WITH ACT AND REGULATIONS

LEGISLATION REQUIREMENTS	<p>Council has acted in accordance with the Local Government principles under the <i>Local Government Act 2009</i> and applicable Regulations.</p> <p>Good Governance has ensured that Ipswich City Council Councillors and Employees have fulfilled all duties in accordance with the requirements of the Act and Regulations.</p>	Finance & Corporate Services Branches
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### SEG GOAL 2 – INFORMED, EFFECTIVE, ACCESSIBLE DECISION MAKING AND INFORMATION MANAGEMENT

ACCESSIBLE DECISIONS AND INFORMATION	<p>Council information is to be managed effectively ensuring accuracy, accessibility and scrutiny. By providing necessary skills, training and tools, Council has given staff the abilities to make informed, effective and timely decisions.</p> <p>Annual training audits were conducted and monitored via staff performance appraisals. Training in corporate applications on relevant policy, procedures and work directives were provided on an ongoing basis</p>	Human Resources
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### SEG GOAL 4 – RECOGNISE DIVERSE KNOWLEDGE SKILLS AND EXPERIENCE OF STAFF

LEADERSHIP AND MANAGEMENT ESSENTIALS PROGRAM WORKFORCE PLANNING PROGRAM	<p>Council introduced a series of short sessions aimed at 3rd and 4th level management to raise knowledge and awareness of Council management practices.</p>	Human Resources
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### SEG GOAL 5 – SOUND STRATEGIC FINANCIAL PLANNING

CORPORATE PLAN	<p>Council undertakes 5-yearly strategic planning activities based on current and future needs of the City. The 2012-2017 Corporate Plan was adopted 14 August 2012.</p>	Governance Branch
OPERATIONAL PLAN	<p>Council undertook annual strategic planning activities based on the current needs of the City. The 2014-2015 Operational Plan was adopted June 2014.</p>	Governance Branch










# Operational Plan Progress

The following pages document how Council has advanced towards implementing the i2031 goals and actions contained in the 2014-2015 Operational Plan.








Completed: 

On Track: 


For Review: 





## FINANCE AND CORPORATE SERVICES AND EXECUTIVE SECRETARIAT - GOALS / STRATEGIES / ACTIONS




TASK NAME	DEPARTMENT	TASK DESCRIPTION	PROGRESS
<b>SDE Goal 1 – Major Employment Generator</b>			
<b>SDE Strategy 1.1 – Enhance Enterprise Precincts</b>			
SDE Action 1.1.1	Finance & Corporate Services (Office of Economic Development)	Implement and review the Ipswich Economic Development Strategy to encourage high levels of employment self-containment whilst facilitating adjustments to changes in the economy	
<b>SDE Goal 1 – Major Employment Generator</b>			
<b>SDE Strategy 1.2 – Government and Industry Employment</b>			
SDE Action 1.2.1	Finance & Corporate Services (Office of Economic Development)	Facilitate the establishment / decentralisation of State / Commonwealth Government functions in line with the South East Queensland Regional Plan and the Ipswich Regional Centre Strategy	
<b>SDE Goal 3 – A Knowledge-Based Economy</b>			
<b>SDE Strategy 3.1 – Schooling for All</b>			
SDE Action 3.1.1	Finance & Corporate Services (Office of Economic Development)	Implement and review the Education and Skills Plan (Skilling Ipswich)	
<b>SDE Goal 3 – A Knowledge-Based Economy</b>			
<b>SDE Goal 3.3 – Access to Relevant Vocational Training</b>			
SDE Action 3.3.1	Finance & Corporate Services (Office of Economic Development)	Foster partnerships between local businesses and vocational training institutions to deliver the skills and knowledge levels required in the workforce	
<b>SEG Goal 1 – Act and Regulations</b>			
<b>SEG Strategy 1.1 – Principles of Local Government</b>			
SEG Action 1.1.1	Finance & Corporate Services	Ipswich City Councillors faithfully and impartially fulfil the duties of their office, in accordance with the local government principles under the <i>Local Government Act 2009</i>	
<b>SEG Goal 2 – Informed, Effective, Accessible Decision Making and Information Management</b>			
<b>SEG Strategy 2.2 – Accessible Decisions</b>			
SEG Action 2.2.2	Finance & Corporate Services	Council information is managed effectively ensuring accuracy, accessibility and security	 A review of IT Governance by Internal Audit during 14/15 was satisfied by the current framework and had no recommendations for improvement
<b>SEG Goal 5 – Sound Strategic Financial Planning</b>			
<b>SEG Strategy 5.1 – Active Strategic and Financial Planning</b>			
SEG Action 5.1.1	Finance & Corporate Services	Council undertakes annual strategic planning activities such as Corporate and Operational Planning, based on the current and future needs of the City	

## FINANCE AND CORPORATE SERVICES AND EXECUTIVE SECRETARIAT - GOALS / STRATEGIES / ACTIONS



TASK NAME	DEPARTMENT	TASK DESCRIPTION	PROGRESS
<b>GM Goal 3 – Ipswich City Centre – The Civic Heart</b> <b>GM Strategy 3.2 – A Regional Centre with Purpose</b>			
GM Action 3.2.4	Finance & Corporate Services	Further encourage and facilitate the establishment/ relocation of administrative offices for government and non-government agencies and in particular the decentralisation of state government offices as a major catalyst for private sector retail and commercial office development	

## COMMUNITY AND CULTURAL SERVICES DEPARTMENT - GOALS / STRATEGIES / ACTIONS

TASK NAME	DEPARTMENT	TASK DESCRIPTION	PROGRESS
<b>CSW Goal 1 – Community Identity</b> <b>CSW Strategy 1.1 – Sense of Community</b>			
CSW Action 1.1.1	Community Development	The community is well informed about the products, services and events offered by Council and others organisations, businesses and community groups	
CSW Action 1.1.2	Library Services	Maintain a program for the collection and exchange of community histories using a variety of communication mediums	






<b>CSW Goal 2 – Participation and Community Capacity</b> <b>CSW Strategy 2.1 – Active Community Spirit</b>			
CSW Action 2.1.1	Community Development	Promote community activities that encourage communication and relationships between all generations and diverse backgrounds through broad community based activities	
CSW Action 2.1.2	Community Development	Encourage and support the participation of the community in volunteering and celebrate volunteer achievements	
CSW Action 2.1.3	Community Development	Encourage community activities that promote and celebrate a sense of belonging	

<b>CSW Goal 2 – Participation and Community Capacity</b> <b>CSW Strategy 2.2 – Community Engagement</b>			
CSW Action 2.2.2	Community Development	Implement a Community Engagement Framework that supports equitable access for all residents and that utilises modern engagement tools and technologies	
CSW Action 2.2.3	Community Development	Develop and deliver a range of services, programs, activities and consultative frameworks suitable for seniors, people with a disability and their carers, indigenous, disadvantaged, and culturally and linguistically diverse community in partnership with key stakeholders and service providers	
CSW Action 2.2.4	Community Development	Develop, implement and review the Council Youth Engagement Strategy	







<b>CSW Goal 2 – Participation and Community Capacity</b> <b>CSW Strategy 2.3 – Community Capacity and Leadership</b>			
CSW Action 2.3.1	Community Development	Enhance capacity and sustainability of individuals and community organisations through education and training opportunities, both formal and informal	
CSW Action 2.3.2	Community Development	Provide and promote opportunities for community organisations and service providers to access funding/resource assistance including partnerships, collaboration and co-operative arrangements to achieve outcomes	



**COMMUNITY AND CULTURAL SERVICES DEPARTMENT -  
GOALS / STRATEGIES / ACTIONS**


TASK NAME	DEPARTMENT	TASK DESCRIPTION	PROGRESS
<b>CSW Goal 2 – Participation and Community Capacity</b>			
<b>CSW Goal 2.4 – Lifelong Learning</b>			
CSW Action 2.4.2	Library Services	Develop programs which encourage the exchange of knowledge, skills and information between communities	
CSW Action 2.4.3	Library Services	Provide public points of access to information and communications technology for all sectors of the community	
CSW Action 2.4.4	Community Development	Where appropriate, implement support programs to enable the ongoing development of appropriate service provision which is sensitive to cultural and disability needs	
CSW Action 2.4.5	Library Services	Develop and implement programs that increase literacy, self-improvement and employability across the lifespan	
<b>CSW Goal 3 – Community Planning</b>			
<b>CSW Strategy 3.1 – Community Planning</b>			
CSW Action 3.1.1	Research & Social Planning	Develop and implement a planned approach to community services and facilities	
CSW Action 3.1.2	Research & Social Planning	Implement and review Council Social Infrastructure Plan	
CSW Action 3.1.3	Research & Social Planning	Standards of accessibility, including cultural and physical access, are used in community planning	
CSW Action 3.1.4	Research & Social Planning	Develop and implement a Community Social Plan	
<b>CSW Goal 4 – Sense of Belonging and Culture</b>			
<b>CSW Strategy 4.1 – Respect for Indigenous Australians</b>			
CSW Action 4.1.1	Community Development	Develop and implement programs that showcase, celebrate and engage the broader community in Indigenous Culture	
CSW Action 4.1.2	Community Development	Work with the Indigenous Community to ensure they are actively engaged in programs and services	
<b>CSW Goal 4 – Sense of Belonging and Culture</b>			
<b>CSW Strategy 4.2 – Diverse Cultures</b>			
CSW Action 4.2.1	Community Development	Engage the community in the creation of local projects and cultural events that promote and demonstrate the diverse representation of culture and ethnicity of the community and the local character through a range of mediums	
<b>CSW Goal 4 – Sense of Belonging and Culture</b>			
<b>CSW Strategy 4.4 - Belonging</b>			
CSW Action 4.4.1	Community Development	Engage the community in the creation of local projects and projects that encourage inclusion and participation and promote and demonstrate a sense of belonging as it relates to the whole of community	

## COMMUNITY AND CULTURAL SERVICES DEPARTMENT - GOALS / STRATEGIES / ACTIONS





TASK NAME	DEPARTMENT	TASK DESCRIPTION	PROGRESS
<b>CSW Goal 7 – A Safe Community</b>			
<b>CSW Strategy 7.1 – Community Safety and Crime Prevention</b>			
CSW Action 7.1.1	Community Development	Implement and a Community Safety and Crime Prevention Plan	
CSW Action 7.1.3	Community Development	Deliver existing and establish new education programs and strategies regarding personal management of safety for all sectors of the community	
CSW Action 7.1.4	Community Development	Establish education programs and strategies regarding personal perception and fear of crime	
<b>GM Strategy 3.2 – A Regional Centre With Purpose</b>			
GM Action 3.2.3	Business Support	Develop a multipurpose Performing Arts Complex within the Ipswich CBD as a signature project to complement existing and future cultural facilities	
<b>GM Goal 4 – Range of Housing and Lifestyle Needs</b>			
<b>GM Strategy 4.2 – Housing for All Needs</b>			
GM Action 4.2.3	Community Development	Identify the services and facilities necessary to support older people and people with a disability to remain independent in their own homes	
<b>IS Goal 1 – Integrated Infrastructure Planning and Provision</b>			
<b>IS Strategy 1.5 –Infrastructure Provision</b>			
IS Action 1.5.1C	Research & Social Planning	Implement major infrastructure plans such as the Social Infrastructure Plan	
<b>IS Goal 2 –Coordinated Community Services</b>			
<b>IS Strategy 2.1 –Integrated Service Approach</b>			
IS Action 2.1.1	Research & Social Planning	Establish and implement minimum standards for the provision of community services and facilities that cater for the diverse needs of the community	
IS Action 2.1.3	Research & Social Planning	Recognise opportunities for innovative funding models for the establishment, construction and on-going management and administration of community facilities that provide integrated community service provision	
IS Action 2.1.4	Community Development	Distribute information regarding the respective service responsibilities of community service agencies	
<b>ITM Goal 2 – Efficient and Affordable Access</b>			
<b>ITM Strategy 2.1 – Prioritise Public Transport</b>			
ITM Action 2.1.3	Community Development	Investigate and implement opportunities to use local taxi and community transport provider services for mobility impaired residents	
<b>SDE Goal 1 – Major Employment Generator</b>			
<b>SDE Strategy 1.4 – Access to Advanced Technology</b>			
SDE Action 1.4.2B	Library Services	Facilitate demonstration projects in Ipswich regarding the application of new technologies and innovations in telecommunication services	 NBN Hub Project completed



## COMMUNITY AND CULTURAL SERVICES DEPARTMENT - GOALS / STRATEGIES / ACTIONS

TASK NAME	DEPARTMENT	TASK DESCRIPTION	PROGRESS
<b>SEG Goal 4 – Council recognises the diverse knowledge, skills and experiences of our Councillors, staff and Partners</b>			
<b>SEG Strategy 4.1 – Nurturing future leaders</b>			
SEG Action 4.1.2	Community Development	Council advocates and provides programs to Key Partners to strengthen their leadership, financial management and long term sustainability	


## ECONOMIC DEVELOPMENT AND MARKETING DEPARTMENT - GOALS / STRATEGIES / ACTIONS

TASK NAME	DEPARTMENT	TASK DESCRIPTION	PROGRESS
<b>CSW Goal 1 – Community Identity</b>			
<b>CSW Strategy 1.2 – Market ‘Ipswich’</b>			
CSW Action 1.2.1	Marketing Services	Finalise and implement an overall Ipswich Marketing Strategy which adopts an overall community response	
CSW Action 1.2.2	Tourism	Deliver the key strategic priorities identified in the Ipswich Destination Management Plan	
CSW Action 1.2.4	Marketing Services	Communicate community activities, events and success stories across all mediums	
CSW Action 1.2.5	Tourism	Community members operate as ambassadors/advocates promoting Ipswich	


### SDE Goal 1 – Major Employment Generator SDE Strategy 1.1 – Enhance Enterprise Precincts

SDE Action 1.1.1	Office of Economic Development	Implement and review the Ipswich Economic Development Strategy to encourage high levels of employment self-containment whilst facilitating adjustments to changes in the economy	 Revision of the strategy is underway with modifications to accommodate opportunities arising from population growth. Delivery of the reviewed plan is anticipated for late 2015
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### SDE Goal 1 – Major Employment Generator SDE Strategy 1.2 – Government and Industry Employment

SDE Action 1.2.1	Office of Economic Development	Facilitate the establishment and decentralisation of State and Commonwealth Government department functions in line with the South East Queensland Regional Plan and the Ipswich Regional Centre Strategy	 Continued engagement with federal and state agencies to encourage and facilitate relocation into the city centre
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### SDE Goal 1 – Major Employment Generator SDE Strategy 1.3 – Access to Information

SDE Action 1.3.2	Marketing Services	Maintain and enhance a web presence that provides support to the Ipswich community and business sectors	
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**ECONOMIC DEVELOPMENT AND MARKETING DEPARTMENT - GOALS / STRATEGIES / ACTIONS**

TASK NAME	DEPARTMENT	TASK DESCRIPTION	PROGRESS
<b>SDE Goal 1 – Major Employment Generator</b>			
<b>CSW SDE 1.5 – Markets of the Future</b>			
SDE Action 1.5.2	Tourism	Identify product gaps and opportunities to diversify and strengthen the tourism offerings of the City	
SDE Action 1.5.3	Tourism	Implement recommendation of the Ipswich Tourism Strategy that positions Ipswich as a desirable visitor destination for leisure, tourism and business events and increases the value of the tourism industry as a key economic driver	
<b>SDE Goal 2 – A Strong and Stable Economy</b>			
<b>SDE Strategy 2.3 – Promote the City</b>			
SDE Action 2.3.1	Marketing Services	Prepare and deliver a holistic Marketing Strategy which positions Ipswich as a dynamic South East Queensland location which offers key values of lifestyle, opportunity and community	
<b>SDE Goal 3 – A Knowledge-Based Economy</b>			
<b>SDE Strategy 3.1 – Schooling for All</b>			
SDE Action 3.1.1	Office of Economic Development	Implement and review the Education and Skills Plan (Skilling Ipswich)	 Review and implementation of the plan involves ongoing consultation and regular meetings with training and education institutions to identify and address industry education and skills requirements and opportunities for appropriate programs. Programs held include seminars and workshops, business expos, weekly publication of the Economic Alert e-newsletter and partnering with other agencies to deliver school based industry education workshops.
<b>SDE Goal 3 – A Knowledge-Based Economy</b>			
<b>SDE Strategy 3.3 – Access to Relevant Vocational Training</b>			
SDE Action 3.3.1	Office of Economic Development	Foster partnerships between local businesses and vocational training institutions to deliver the skills and knowledge levels required in the workforce	 Ongoing consultation with business and industry and regular meetings with training and education institutions to identify and address industry skills requirements with appropriate programs.

## WORKS, PARKS AND RECREATION - GOALS / STRATEGIES / ACTIONS

TASK NAME	DEPARTMENT	TASK DESCRIPTION	PROGRESS
<b>CSW Goal 7 – A Safe Community</b>			
<b>CSW Strategy 7.3 – Emergency Services and Disaster Management</b>			
CSW Action 7.3.1	Works Parks & Recreation	Develop and implement a Council Community Emergency Management Strategy, which details key education and preparedness programs and activities, which encourage proactive management and response in disasters and/or emergencies	<ul style="list-style-type: none"> <li>• Council participates in the state wide 'RACQ Get Ready' campaign.</li> <li>• Council in conjunction with Woolworths and emergency service response agencies launched the shelf talkers to promote awareness of how to prepare an emergency kit.</li> <li>• Through support to the Council's State Emergency Service unit, volunteers have been provided resources to better engage with the community</li> </ul>
<b>CSW Goal 8 – A Sporting City</b>			
<b>CSW Strategy 8.1 – Sporting Champions</b>			
CSW Action 8.1.1	Works Parks & Recreation	Promote and support the outstanding achievements of sports people and teams	Annual Sports Awards successfully held in Nov 2014. 97 Sporting Bursaries awarded to Ipswich athletes in 14-15 year.
CSW Action 8.1.2	Works Parks & Recreation	Promote and encourage the use of Ipswich sporting facilities for major Regional, State and National and international sporting events	9 Regional Events 6 State Events 1 International Event
CSW Action 8.1.3	Works Parks & Recreation	Encourage leaders and associations in sport to engage with local community to encourage greater participation in sporting activities	Queensland State Sporting Organisations were contacted in relation to partnering with council for sport specific events.
<b>CSW Goal 8 – A Sporting City</b>			
<b>CSW Strategy 8.2 – Sports Participation</b>			
CSW Action 8.2.3	Works Parks & Recreation	Encourage local sport and recreational organisations to become sustainable	12 Club development plans have been developed to further assist clubs to become self-sustaining.
<b>IS Goal 1 – Integrated Infrastructure Planning and Provision</b>			
<b>IS Goal 1.6 – Maintain infrastructure</b>			
IS Action 1.6.1D	Works Parks & Recreation	Review, maintain and implement asset management plans and program focused on protection of assets in a proactive manner	Asset management plans and program updated on an ongoing basis, with a current focus on making them dynamic 'business intelligence' interfaces rather than the traditional 'static' documents.



## WORKS, PARKS AND RECREATION - GOALS / STRATEGIES / ACTIONS

TASK NAME	DEPARTMENT	TASK DESCRIPTION	PROGRESS
<b>IS Goal 6 – Managing Waste as a Resource</b>			
<b>IS Strategy 6.1 – Provision of Waste Management Options</b>			
IS Action 6.1.2	Works Parks & Recreation	Develop and implement a Waste Management Infrastructure Master Plan and improve the standard of resource recovery and waste disposal facilities	<ul style="list-style-type: none"> <li>5 year review commenced to update Infrastructure Plan.</li> <li>Upgrade of internal roadworks at the Riverview R&amp;RC are planned for completion by Jun 16 .</li> <li>Pit rectification works at the Riverview R&amp;RC are in progress with final works on improvements to the waste chute planned for completion by June 16.</li> <li>Stormwater silt collection devices have been installed over all stormwater drains at the Riverview R&amp;RC and Briggs Road Depot.</li> </ul>
IS Action 6.1.3	Works Parks & Recreation	Provide information on managing waste and resources through environmental education programs to schools, community groups, local business owners, operators and residents	Waste education programs are delivered to schools on a weekly basis.
<b>IS Goal 3 – Water a Valuable Resource</b>			
<b>IS Strategy 3.2 – Water Conservation to Minimise Demand</b>			
IS Action 3.2.2	Works Parks & Recreation	Identify opportunities to collect and treat storm water as an alternative to treated urban water while balancing the need for environmental flows	Opportunities for stormwater harvesting and reuse for irrigation have been identified as part of the Redbank Plains Recreation Reserve Stormwater project and the Jim Donald Regional Stormwater project.
<b>IS Goal 3 – Water a Valuable Resource</b>			
<b>IS Strategy 3.3 – Align Water Quality and Source with Use</b>			
IS Action 3.3.4	Works Parks & Recreation	Review the Ipswich City Council Recycled Water Strategy to align with the SEQ Regional Strategy and expand to become a total water management strategy	Council has developed and adopted an Integrated Water Strategy for Ipswich. A sequent action was the delivery of a “Water Think Tank” to review opportunities to reduce Council’s reliance on potable water. This was held in July 2015 and actions are ongoing.
<b>IS Goal 7 – Recreation Facilities and Open Space</b>			
<b>IS Strategy 7.1 – Sport and Recreation Facilities</b>			
IS Action 7.1.1A	Works Parks & Recreation	Review, design, implement and manage public sports grounds and facilities to cater for multiple and year round uses	<p>Ongoing planning across the three designated Council districts to inform capital works program development.</p> <p>Sporting user groups established for Old Bremer Fields site (Grange Road) with top two ovals completed, synthetic cricket wicket established and amenity planned for completion in September 2015.</p>

## WORKS, PARKS AND RECREATION - GOALS / STRATEGIES / ACTIONS

TASK NAME	DEPARTMENT	TASK DESCRIPTION	PROGRESS
IS Action 7.1.2	Works Parks & Recreation	Identify and Plan for recreational facilities across a range of traditional and emerging sports and a arrange of lifestyles and age groups including partnering arrangements with sporting bodies, developers and government agencies	Strategic Open space Master Plan (Division 6) consultation feedback analysed for preparation of final plan. Public consultation for Sapling Pocket and Jim Donald Parklands Draft Master Plans completed. Commence amendments to draft master plans for submission to Council for adoption. Blackstone Hill Draft Master Plan approved by Council for public consultation for July-August 2015. Top of Town Streetscape Master Plan on hold. Report to be sent to committee recommending further detailed traffic study.

### IS Goal 7 – Recreational Facilities and Open Space

#### IS Strategy 7.2 – Recreational Trails

IS Action 7.2.1	Works Parks & Recreation	Establish local and regional-scale walking, cycling and horse recreational trails that link major open space areas	Draft Outdoor Recreation Plan finalised. Identification of regional trail opportunities through Outdoor Recreation Plan and Open Space and Rec Strategy through Precinct and Corridor Plans. Western Trails Network project plan prepared.
IS Action 7.2.2	Works Parks & Recreation	Investigate opportunities to incorporate unused utility and transport corridors as recreation trails within the broader open space network	Draft Outdoor Recreation Plan finalised. Identification of regional trail opportunities through Outdoor Recreation Plan and Open Space and Rec Strategy through Precinct and Corridor Plans. Western Trails Network project plan prepared.

### ITM Goal 1 – Connected Communities

#### ITM Strategy 1.1 – Integrated Land Use and Transport Planning

ITM Action 1.1.3	Works Parks & Recreation	Identify opportunities for Active School Travel Programs and the construction of new schools and sport and recreation facilities adjacent to other uses which may have a large area of car-parking that can reduce congestion on local roads during drop-off and pick-up peak periods.	Feasibility completed and occurring business as usual. Healthy Active School Travel funded program completed and Council operational budget allocated to continue active school travel and bicycle education programs (WPR). Active Transport Strategy incorporated into iGO release due October 2015 (IS).
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### ITM Goal 3 – Collaborative Transport Planning

#### ITM Strategy 3.4 – Innovative Transport

ITM Action 3.4.4	Works Parks & Recreation	Implement improved kerbside management within areas of high parking demand (eg. CBD and major centres), including improved parking metres and automated enforcement	Installation of 13 new meters in the medical precinct (around the Ipswich Hospital) as per the outcomes of the Medical and Denmark Precinct Parking Management Plan. Re-programming of 16 parking meters to allow for 9 hour parking within the CBD precinct.
ITM Action 3.4.5	Works Parks & Recreation	Investigate and implement improved street lighting technologies to reduce ongoing operational and maintenance costs. eg. solar powered lighting, LED Technology	Council currently working with a contractor to finalise and implement LED technology in street lights throughout the City.

## WORKS, PARKS AND RECREATION - GOALS / STRATEGIES / ACTIONS

TASK NAME	DEPARTMENT	TASK DESCRIPTION	PROGRESS
<b>ITM Goal 5 – Minimise Use of Private Motor Vehicles</b>			
<b>ITM Strategy 5.1 – Alternative Transport Options</b>			
ITM Action 5.1.3	Works Parks & Recreation	Design and implement a community education scheme that encourages people to reduce private motor vehicle usage through use of public transport, walking or cycling for employment, retail, entertainment and recreation activities, eg. Specification information for commuter cycling distinct from recreational cycling	Community bicycle education sessions delivered as part of Walk Cycle Ipswich program. Bicycle education delivered as part of Healthy Active School Travel program. Further resources and activities planned as part of iGO (WPR/IS).
<b>NE Goal 1 – Planning for Health and Sustainable Environments</b>			
<b>NE Strategy 1.1 – Protection of Biodiversity</b>			
NE Action 1.1.1	Works Parks & Recreation	Implement the Enviroplan Program for the acquisition and long term conservation of land for the City's conservation estates and green space network	Review of five Natural Area Management Plans
NE Action 1.1.2	Works Parks & Recreation	Encourage the collection of flora and fauna datasets in Ipswich's natural areas	List of Matters of Local Environmental Significance (MLES) developed. Data continuously collected. Council has supported community based monitoring through the "Platypus Watch" program
NE Action 1.1.3	Works Parks & Recreation	Identify and implement opportunities for local environmental groups to contribute to conservation planning decisions and land management programs	Ongoing relationships Council has supported the establishment of the Ipswich Creeks Catchment Group and their ongoing projects.
<b>NE Goal 1 – Planning for Healthy and Sustainable Environments</b>			
<b>NE Strategy 1.3 – Appreciation of Ecosystem Services</b>			
NE Action 1.3.3	Works Parks & Recreation	Develop and implement market-based instruments and incentives for the protection of ecosystem services and environmental assets such as carbon credits and tradeable permits for revegetation.	An economic framework for natural resources initiated.
<b>NE Goal 2 – Managing for Healthy and Sustainable Environments</b>			
<b>NE Strategy 2.2 – Clean and Healthy Environments</b>			
NE Action 2.2.1	Works Parks & Recreation	Implement and regularly review Local Waterway Management Plans	Local waterway management plans have been developed for Black Snake Creek, Bundamba Creek and Iron Pot Creek (to be finalised in late 2015)



## WORKS, PARKS AND RECREATION - GOALS / STRATEGIES / ACTIONS

TASK NAME	DEPARTMENT	TASK DESCRIPTION	PROGRESS
NE Action 2.2.2	Works Parks & Recreation	Identify, prioritise and implement riparian corridor protection and rehabilitation projects.	Council's waterway management plans help to prioritise riparian management projects. In addition, the development of Council's Stormwater Offsets Implementation Framework has identified high priority catchments for restoration. The private Waterways Conservation agreement has assisted with riparian corridor and rehabilitation projects.
NE Action 2.2.7	Works Parks & Recreation	Develop and implement a Bushfire Strategy for the City of Ipswich.	Implementation continuous

### NE Goal 2 – Managing for Healthy and Sustainable Environments

#### NE Strategy 2.3 – Restoration and Rehabilitation of Environmental Assets

NE Action 2.3.1	Works Parks & Recreation	Access, identify, priorities and implement opportunities for environmental rehabilitation and revegetation	Ongoing through programs such as Habitat Connections and Natural Area Estate Planning & Management Framework
NE Action 2.3.4	Works Parks & Recreation	Provide technical advice and support to landowners regarding the rehabilitation of environmental assets on private properties	Private landholders have been advised on best practice for the protection and enhancement of vegetation on their land

### NE Goal 3 – Environmental Partnerships

#### NE Strategy 3.1 – Integrated Partnerships

NE Action 3.1.1	Works Parks & Recreation	Encourage local land owners to manage their land for nature conservation purposes through private landholder conservation support programs	Landholder support programs have been promoted through council events and workshops to encourage land owners to join a program for conservation purposes.
NE Action 3.1.2	Works Parks & Recreation	Encourage local environment groups, schools, businesses and residents to value, sponsor and participate in the management of environmental assets on public land	Workshops are held to educate the public, events also held to include community groups and businesses in the value of environmental assets. The 2015 EnviroForum focused on sustainable water management and was well received by the community. The 2015 Father's Day Fishing Competition was well supported and helped to encourage community appreciation of Ipswich's waterways and fish populations.

### NE Goal 3 – Environmental Partnerships

#### NE Strategy 3.2 – Local Knowledge of Environmental Assets

NE Action 3.2.1	Works Parks & Recreation	Provide private landowners with the opportunity to enhance their knowledge and skills necessary to protect environmental assets on private land including Fire Management Plans, Pest Management Plans, Erosion Control Plans, etc.	Workshops have been held to educate landholders to protect their environment. Also onsite visits have been undertaken to educate the land owner
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## WORKS, PARKS AND RECREATION - GOALS / STRATEGIES / ACTIONS

TASK NAME	DEPARTMENT	TASK DESCRIPTION	PROGRESS
NE Action 3.3.1	Works Parks & Recreation	Facilitate community and industry education sessions on how to reduce pollution	Waste education programs and workshops are delivered to the community.



### SDE Goal 1 – Major Employment Generator SDE Strategy 1.5 – Markets of the Future

SDE Action 1.5.5	Works Parks & Recreation	Further develop the Ipswich Motorsport precinct at Willowbank as a primary event, sports, tourism and business activity centre	Lease with Motorcycling Qld finalised. Council resolved to set-up a new entity to manage and operate the Motorsport Precinct.
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## PLANNING AND DEVELOPMENT - GOALS / STRATEGIES / ACTIONS

TASK NAME	DEPARTMENT	TASK DESCRIPTION	PROGRESS
<b>GM Goal 1 – Sustainable Land Use GM Strategy 1.1 – Appropriate Land Use</b>			
GM Action 1.1.1	Planning & Development	Review, as required, the land use planning mechanisms contained in the Ipswich Planning Scheme in order to achieve the most appropriate forms of land use	
GM Action 1.1.4	Planning & Development	Monitor changes in demographics and population growth in Ipswich and undertake research to identify the potential impact of the population growth on the demand for services and infrastructure	
GM Action 1.1.6	Planning & Development	Encourage the development of master planned communities in urban growth areas through a collaborative process with stakeholders	
GM Action 1.1.7A	Planning & Development	Identify and effectively manage conflict between incompatible uses such as residential areas and high impact industries	
GM Action 1.1.9	Planning & Development	Effectively manage interim uses to ensure they do not compromise future long term planning intent	
GM Action 1.1.10	Planning & Development	Effectively manage growth and development by appropriately addressing development constraints	













### GM Goal 1 – Sustainable Land Use GM Strategy 1.2 – Encourage Sensitive Infill Development and Redevelopment

GM Action 1.2.1	Planning & Development	Prepare local area plans/planning scheme provisions to identify opportunities for infill development and redevelopment at appropriate densities, particularly around Ipswich CBD, major centres and transit hubs	
GM Action 1.2.2	Planning & Development	Ensure important elements of local character within infill areas are protected as part of local area planning and development proposals	

### GM Goal 2 – A Network of Centres and Unique Communities GM Strategy 2.2 – Rural Districts and Townships










GM Action 2.2.2	Planning & Development	Prepare local areas plans / planning scheme provisions to help protect and enhance the character and vitality of rural districts and townships	
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## PLANNING AND DEVELOPMENT - GOALS / STRATEGIES / ACTIONS








TASK NAME	DEPARTMENT	TASK DESCRIPTION	PROGRESS
<b>GM Goal 3 – Ipswich City Centre – the Civic Heart</b>			
<b>GM Strategy 3.1 – A Well Planned and Designed City Centre</b>			
GM Action 3.1.4A	Planning & Development	Implement the provisions in the Planning Scheme that facilitate mixed use development, reuse of heritage and character buildings and increased urban density in the Ipswich City Centre	
GM Action 3.1.6A	Planning & Development	Encourage development that focuses on the Bremer River and improves access to the waterway and associated parklands	
<b>GM Goal 4 – Range of Housing and Lifestyle Needs</b>			
<b>GM Strategy 4.1 – Design Responds to Community Character</b>			
GM Action 4.1.1	Planning & Development	Implement local area planning frameworks based on specific local area visions which complement the overall Community Plan Vision	
GM Action 4.1.2	Planning & Development	Continue to implement the character protection and sympathetic infill design provisions contained in the Ipswich Planning Scheme	
GM Action 4.1.3	Planning & Development	Continue to provide the Heritage Advisory Service for residents and property owners seeking advice on the redevelopment and enhancement of heritage places	
GM Action 4.1.4A	Planning & Development	The character of new urban areas utilise modern materials, building designs and techniques which result in a distinctive character that is responsive to climate and place	
<b>GM Goal 4 – Range of Housing and Lifestyle Needs</b>			
<b>GM Strategy 4.2 – Housing for All Needs</b>			
GM Action 4.2.1	Planning & Development	Prepare and implement an Affordable Living Strategy and develop incentives and opportunities in a working partnership with the development industry and government and non-government agencies for new residential developments to provide affordable living solutions	
GM Action 4.2.2	Planning & Development	Prepare and implement a Housing Needs Analysis comparing the types of existing housing with the needs of the current and projected population, including needs of groups such as older persons, people with disabilities, people from culturally diverse backgrounds and young people	
<b>GM Goal 4 – Range of Housing and Lifestyle Needs</b>			
<b>GM Strategy 4.3 – Diversity in Densities</b>			
GM Action 4.3.1	Planning & Development	Implement planning scheme provisions to encourage transit oriented development within and around major centres and transit hubs	
GM Action 4.3.2A	Planning & Development	Ensure that higher density developments across the City protect opportunities for the public to enjoy views to scenic landscapes and do not negatively impact on important heritage character areas	
<b>GM Goal 5 – Sustainable Development Embraced</b>			
<b>GM Strategy 5.1 – Recognised Leader in Sustainable Development</b>			
GM Action 5.1.1	Planning & Development	Promote achievements of builders and developers that incorporate sustainable development principles within their developments	
<b>GM Goal 6 – Protection of Cultural, Heritage, Natural Environment and Rural Landscape Values</b>			
<b>GM Strategy 6.1 – Protect Significant Cultural Heritage Values</b>			
GM Action 6.1.1A	Planning & Development	Protect culturally significant places through the Ipswich Planning Scheme	



## PLANNING AND DEVELOPMENT - GOALS / STRATEGIES / ACTIONS

TASK NAME	DEPARTMENT	TASK DESCRIPTION	PROGRESS
<b>GM Goal 6 – Protection of Cultural, Heritage, Natural Environment and Rural Landscape Values</b>			
<b>GM Strategy 6.2 – Protect Scenic Amenity and Landscape Values</b>			
GM Action 6.2.4	Planning & Development	Require development applications for buildings which significantly exceed planning scheme building height provisions, particularly in existing urban areas, to undertake an assessment of visual impact on the existing urban form, the physical setting of the site and its surrounds, overshadowing, and local views	
<b>GM Goal 6 – Protection of Cultural Heritage, Natural Environment and Rural Landscape Values</b>			
<b>GM Strategy 6.3 – Conserve and Enhance Environmental Values</b>			
GM Action 6.3.1	Planning & Development	Implement and review planning scheme provisions to mitigate impacts on existing environmental assets and to achieve improved climate, air and water quality outcomes	
GM Action 6.3.2A	Planning & Development	Identify and implement design solutions for the mitigation of impacts on flora and fauna values in new developments such as wildlife corridors, environmental buffers and vegetation retention to achieve successful incorporation of important environmental features	
<b>GM Goal 7 – Significant Business and Industry Areas</b>			
<b>GM Strategy 7.1 – Available Land and Infrastructure</b>			
GM Action 7.1.1A	Planning & Development	Prepare and implement local area plans, infrastructure plans, detailed master plans and planning scheme provisions to encourage the development of regionally significant and local business and industry clusters and protect these areas from the encroachment of incompatible uses, such as residential development	
<b>GM Goal 8 – Ipswich is a Key Growth Hub Within South East Queensland</b>			
<b>GM Strategy 8.1 – Alliances and Partnerships</b>			
GM Action 8.1.1	Planning & Development	Engage and play a leadership role with key stakeholders throughout SEQ regarding the strategic management of population growth and land use planning	
<b>GM Goal 8 – Ipswich is a Key Growth Hub Within South East Queensland</b>			
<b>GM Strategy 8.2 – The Role of Ipswich in SEQ</b>			
GM Action 8.2.2	Planning & Development	Monitor implications of the SEQ Regional Plan in so far as it relates to Ipswich and the Western Corridor	
<b>IS Goal 1 – Integrated Infrastructure Planning and Provision</b>			
<b>IS Strategy 1.2 – Plan and Review Provision of Infrastructure</b>			
IS Action 1.2.1	Planning & Development	Prepare planning assumptions and development thresholds to determine likely growth and demand (both within existing 'infill' areas and new 'greenfield areas') to provide a basis for planning, design and timing of infrastructure (including the use of underutilised, spare capacity) and review as required	
IS Action 1.2.2B	Planning & Development	Identify and protect corridors and sites that may be required in the future for the provision of large-scale, trunk infrastructure such as powerlines, and substations, transport corridors, water pipelines, etc. and identify temporary land uses which can be accommodated within these corridors	
IS Action 1.2.3	Planning & Development	Prepare and implement Plans for Trunk Infrastructure to enable the efficient and timely delivery of infrastructure to support sustainable growth	

## PLANNING AND DEVELOPMENT - GOALS / STRATEGIES / ACTIONS

TASK NAME	DEPARTMENT	TASK DESCRIPTION	PROGRESS
<b>ITM Goal 1 – Connected Communities</b>			
<b>ITM Strategy 1.3 – Transit Oriented Development</b>			
ITM Action 1.3.1	Planning & Development	Include provisions in local area plans and the Ipswich Planning Scheme for increased residential densities and mixed use transit oriented development around major centres, public transport hubs and transit corridors	
<b>ITM Goal 2 – Efficient and Affordable Access</b>			
<b>ITM Strategy 2.3 – Active Personal Transport</b>			
ITM Action 2.3.3	Planning & Development	Ensure the provision of 'end of trip' cycle facilities in accordance with the Queensland Development Code	
<b>NE Goal 1 – Planning for Healthy and Sustainable Environments</b>			
<b>NE Strategy 1.2 – Environmental Planning</b>			
NE Action 1.2.1	Planning & Development	Protect Ipswich environmental values and key habitat areas through tools such as Ipswich Planning Scheme and SEQ Regional Plan	
NE Action 1.2.4	Planning & Development	Implement and review planning scheme measures that address flood prone land and minimise the risk of damage to property and buildings from flood events	
NE Action 1.2.5A	Planning & Development	Maintain and protect appropriate land use buffers around the Amberley Air Base, Willowbank and Tivoli Raceways and major industrial areas to enhance environmental and community health outcomes where possible and to protect these uses from encroachment of incompatible uses and to minimise adverse impacts for new residents	
NE Action 1.2.6	Planning & Development	Implement planning scheme and building / design measures for residential and other noise sensitive uses to reduce noise impacts	
<b>NE Goal 3 – Environmental Partnerships</b>			
<b>NE Strategy 3.2 – Local Knowledge of Environmental Assets</b>			
NE Action 3.2.2	Planning & Development	Promote Awards for Environmental Excellence to acknowledge the efforts of industry and business, community groups and individuals in the protection of environmental values	

## HEALTH, SECURITY AND REGULATORY SERVICES - GOALS / STRATEGIES / ACTIONS

TASK NAME	DEPARTMENT	TASK DESCRIPTION	PROGRESS
<b>CSW Goal 5 – Community Health and Wellbeing</b>			
<b>CSW Strategy 5.1 – Healthy Community</b>			
CSW Action 5.1.3	Health Security & Regulatory Services	Ensure strategies, policies and programs support health promotion and wellbeing, healthy eating, the preservation of health and prevention of ill health for the population and take into account the social determinants of health	Council continues to encourage and create opportunities for the City to become healthier. An example being the continuation of monitoring smoke free places in malls, and vaccination clinics across the city to increase Ipswich's immunisation rates.
<b>CSW Goal 6 – Good Neighbourly Relations</b>			
<b>CSW Strategy 6.1 – Community Relationships</b>			
CSW Action 6.1.1	Health Security & Regulatory Services	Develop a range of strategies to inform and educate positive neighbourly relations	Council is committed to building social capital through compliance and health programs so that the community is more empowered to resolve issues with neighbours, take pride in their community and understand the rules and why they are there. This has been undertaken through specific marketing such as the “Don't let your street turn into a horror story” campaign.
<b>CSW Goal 6 – Good Neighbourly Relations</b>			
<b>CSW Strategy 6.2 – Dispute Minimisation and Resolution</b>			
CSW Action 6.2.3	Health Security & Regulatory Services	Ensure the community are aware of their obligations under Council Local Laws and State Legislation that Council is authorised to enforce by providing formal and informal education opportunities and enforcement where necessary	The Departments compliance programs and community obligations with laws are promoted through customer interaction and Council's website, Divisional Offices, Real Estate agencies and through specific marketing such as the “Don't let your street turn into a horror story” campaign.
<b>CSW Goal 7 – A Safe Community</b>			
<b>CSW Action 7.1 – Community Safety and Crime Prevention</b>			
CSW Action 7.1.2	Health Security & Regulatory Services	Maintain and enhance Council Safe City Program	Safe City Operations were praised by the Ombudsmen's Office as a lead organisation in community safety and crime prevention and continues to be the leader in CCTV safety operations for Councils across Australia.
<b>IS Goal 1 – Integrated Infrastructure Planning and Provision</b>			
<b>IS Strategy 1.5 – Infrastructure Provision</b>			
IS Action 1.5.1	Infrastructure Services	Implement major infrastructure plans such as the Ipswich Priority Infrastructure Plans, Social Infrastructure Plan, the Ipswich City Council Capital Works Program, SEQ Infrastructure Plan and Program (SEQIPP) and other Utility Capital Works Programs	The Annual Capital Works Portfolio was again implemented in 2014-2015 with an investment totalling \$54 Million



## HEALTH, SECURITY AND REGULATORY SERVICES - GOALS / STRATEGIES / ACTIONS

TASK NAME	DEPARTMENT	TASK DESCRIPTION	PROGRESS
<b>IS Goal 1 – Integrated Infrastructure Planning and Provision</b>			
<b>IS Strategy 1.7 – Infrastructure Outcomes for the Present and the Future</b>			
IS Action 1.7.1	Infrastructure Services	Consider interim solutions and stage delivery of infrastructure in line with projected and actual population growth and demand accounting for the true life cycle cost of the asset	Council is developing a 10 year investment plan identifying infrastructure investment into the medium term.
<b>IS Goal 7 – Recreation Facilities and Open Space</b>			
<b>IS Strategy 7.1 – Sport and Recreation Facilities</b>			
IS Action 7.1.C	Infrastructure Services	Review, design, implement and manage public sports grounds and facilities to cater for multiple and year round uses	The Annual Capital Works Portfolio was again implemented in 2014-2015 with an investment totalling \$54 Million
<b>ITM Goal 1 – Connected Communities</b>			
<b>ITM Strategy 1.5 – A Legible, Permeable User Friendly Transport Network</b>			
ITM Action 1.5.1	Infrastructure Services	Identify and implement gateway and way finding treatments at major entry points to the City and at major centres	Ongoing with further sites identified for implementation in 2015-2016
<b>ITM Goal 2 – Efficient and Affordable Access</b>			
<b>ITM Strategy 2.1 – Prioritise Public Transport</b>			
ITM Action 2.1.1	Infrastructure Services	Research into the travel patterns of residents for the primary purpose of identifying the 'origin' and 'destination' points and analysing the travel behaviour of households	Ongoing
ITM Action 2.1.2	Infrastructure Services	Promote alternative transit opportunities to households in Ipswich	Ongoing
ITM Action 2.1.4	Infrastructure Services	Provide input to the SEQ Integrated Regional Transport Plan ('ITP') to support the urban growth patterns of Ipswich and plan for early provision of transport and transit infrastructure in growth area	Ongoing
<b>ITM Goal 2 – Efficient and Affordable Access</b>			
<b>ITM Strategy 2.2 – A Safe and Functional Road Network</b>			
ITM Action 2.2.2	Infrastructure Services	Implement the Strategic Road Network as identified in the SEQ Regional Plan and Ipswich Planning Scheme	The Annual Capital Works Portfolio will contain an investment totalling \$11 Million in Redbank Plains Road, Redbank Plains in 2015-2016

## HEALTH, SECURITY AND REGULATORY SERVICES - GOALS / STRATEGIES / ACTIONS

TASK NAME	DEPARTMENT	TASK DESCRIPTION	PROGRESS
<b>ITM Goal 2 – Efficient and Affordable Access</b>			
<b>ITM Strategy 2.3 – Active Personal Transport</b>			
ITM Action 2.3.2B	Infrastructure Services	Ensure the provision of pedestrian/cycle paths in new urban areas and examine the opportunities for inclusion of pedestrian/cycle paths in existing urban areas	Further stages of the Brassall Bikeway have been identified for implementation in 2015-2016
<b>ITM Goal 3 – Collaborative Transport Planning</b>			
<b>ITM Strategy 3.1 – Transport Infrastructure Providers Deliver in Partnership</b>			
ITM Action 3.1.1B	Infrastructure Services	Prepare and implement an Integrated Transport Plan for Ipswich which provides for public transport services, a safe road network and pedestrian/cycle travel based on the needs of local resident and businesses	Council's Integrated Transport Plan iGO will be reviewed and endorsed by Council in early 2016
ITM Action 3.3.2D	Infrastructure Services	Actively promote and support cycling and walking as viable alternative transport modes by appropriate network planning and provision of attractive facilities for these activities	Council's Integrated Transport Plan iGO will be reviewed and endorsed by Council in early 2016
<b>ITM Goal 3 – Collaborative Transport Planning</b>			
<b>ITM Goal 3.4 – Innovative Transport</b>			
ITM Action 3.4.1	Infrastructure Services	Investigate opportunities to provide modes of transport currently not existing in Ipswich such as dedicated bus lanes, light rail and high occupancy vehicle lanes	Council's Integrated Transport Plan iGO will be reviewed and endorsed by Council in early 2016
<b>ITM Goal 4 – Transport to Support the Economy</b>			
<b>ITM Strategy 4.2 – Transport to employment, retail, entertainment and recreation activities</b>			
ITM Action 4.2.2	Infrastructure Services	Plan and provide pedestrian and cycle links to, and end of trip facilities, at key employment, recreation and entertainment nodes	Council's Integrated Transport Plan iGO will be reviewed and endorsed by Council in early 2016
<b>ITM Goal 5 – Minimise Use of Private Motor Vehicles</b>			
<b>ITM Strategy 5.1 – Alternative Transport Options</b>			
ITM Action 5.1.1	Infrastructure Services	Prepare and implement an ITP or Ipswich which focuses on public transport services, a safe road network and pedestrian and cycle travel which reflects the needs of local resident and businesses and promotes the reduction in private motor vehicle use	Council's Integrated Transport Plan iGO will be reviewed and endorsed by Council in early 2016





A close-up photograph of a koala clinging to a tree branch. The koala is the central focus, with its brown, fluffy fur and large black nose clearly visible. It is surrounded by green eucalyptus leaves and branches, some of which are in the foreground, partially obscuring the koala. The background is a soft-focus view of more foliage and a bright sky.

# Our Major Initiatives

Detailed in the following pages are the Major Council Initiatives undertaken during the 2014-2015 financial year.

## ENVIRONMENT

### NATURAL AREA ESTATE PLANNING AND MANAGEMENT FRAMEWORK

Five Natural Area Management Plans reviewed and updated.

### NATURE CONSERVATION STRATEGY 2015

Reviewed and adopted, setting the strategic directions for Council over the next five year period.

### STATE KOALA NATURE REFUGE

25 hectares planted for koala habitat.

### MOUNT GRANDCHESTER KOALA CONSERVATION BANK

Queensland's first advanced koala conservation bank established, 12.5 hectares, implemented through the Cherish the Environment Foundation.

### IPSWICH INTEGRATED WATER STRATEGY 2015

Council adopted its first strategy to provide direction for Council's role in the long term management of water resources in the city.

## SPORT AND RECREATION

### NATURE-BASED RECREATION

A new position was recreated in January 2015 to manage the growing area of nature-based recreation in Ipswich. As a result of this, new partners have been attracted, bringing new events and activities including the first Kholo Adventure Race and the popular Mud Lark in the Park.

### SPORT AND RECREATION STRATEGY 2015-2020

The Sport and Recreation Strategy 2015-2020 has been developed to set the strategy for sport, active recreation and physical activity for Ipswich City over the next 5 year period. The strategy provides a plan of action to deliver upon the key areas of facilities, clubs, programs, sports tourism, technology and innovation in sport, recreation and physical activity. The strategy was formally adopted by Council in June 2015.

## BUSINESS

### IPSWICH BIN APP

The Ipswich Bin App was launched in April 2015. This free mobile App gives residents quick and easy access to the information they need on bin night. The App is linked to their address and shows what bin needs to be placed on the kerbside, what they should place in their bins and can provide bin night reminders on their mobile phone. The Ipswich Bin App can be downloaded from Council's website. The App project also provided a platform for Council's website to allow residents to identify their bin collection days and print a personalised recycling calendar.

### FLOOD GAUGE NETWORK UPGRADE

Over the past 3 years, Council has upgraded the flood gauge network by installing 11 new gauges and upgrading 20 others. This has helped to improve Council's expertise in this area and has strengthened relationships with other key agencies – eg. Bureau of Meteorology and SEQWater.

### FLOOD MITIGATION

\$10 million worth of flood mitigation works have been scoped for delivery – most notably Thagoona mitigation works, Redbank detention basin and Rosewood safety upgrade.

### ACCESS AND DISABILITY INCLUSION PLAN

The Ipswich City Council Access and Disability Inclusion Plan was formally adopted by Council on 30 January 2015. The document clearly articulates a number of strategic actions Council will undertake over the next 5 years to promote equal access and inclusion for Ipswich residents living with a disability. Since its adoption Council has begun to work towards delivering or has delivered a number of the strategy actions such as:

- continued support of the City Heart Cabs Program that offers taxi subsidies to seniors, people with disabilities and their carers
- programming the installation of ground tactile and audio tactile indicators at new traffic signals in urban centres and retrofit ground tactile indicators
- provision of demographic data to staff to assist in profiling vulnerable members at local community level e.g. people with disability, aged/frail, non-English
- actively promoting workplace safety

### FILM IPSWICH CITY COUNCIL

To assist with the attraction of film production into the region, the Film Ipswich program was developed and launched in 2014. The Film Ipswich brand, webpage, application form and locations database are now live to the public. For more information visit Council's Film Ipswich page at [www.ipswich.qld.gov.au/filmipswich](http://www.ipswich.qld.gov.au/filmipswich)

### ACTIVATE IPSWICH

The Activate Ipswich program is a partnership with landlords and offers free or low cost rent to start-up enterprises while also filling empty commercial space to help boost foot traffic in the Ipswich CBD. The program aims to locate start-up businesses, artists, cultural projects and community groups to use and maintain buildings on short-term leases as a means to test their market feasibility prior to committing to long term commercial leases.



## **IPSWICH DIGITAL HUB PROGRAM**

Council successfully completed the Ipswich Digital Hub program on 31 December 2014. By completion of the program, 1,170 participants had attended one on one training sessions and 1,598 had participated in classroom training sessions. With funding from the Australian Government, this was one of the 40 Digital Hubs in place across Australian up-skilling communities in preparation for the NBN rollout and for the provision of digital knowledge and awareness.

## **RIPLEY VALLEY WORKFORCE DEVELOPMENT PLAN**

Adopted in 2014, the Ipswich and Ripley Valley Workforce Development Plan was developed to identify and address employment leakage and maximise local employment capture, while capitalising on the business, employment, supply chain and training opportunities associated with the construction phase of the Ripley Valley Urban Development. Delivery of the plan activities have continued into 2014-2015.

## **EVENTS**

### **ENVIROFORUM 2015 – SHARING WATER WISDOM FOR A SUSTAINABLE FUTURE**

A Water themed event exploring topics such as waterway recreation, fish, urban stormwater management, constructed wetlands and much more.

### **FATHER'S DAY FISHING FEST SEPTEMBER 2014**

Ipswich held its first Father's Day Fishing Fest event celebrating local fathers whilst showcasing the importance and benefits of healthy waterways. This will be an annual event.

### **TREES FOR MUM DAY**

Another annual event encouraging community planting of riparian areas.

### **CIVIC CENTRE AND STUDIO 188**

The Civic Centre and Studio 188 continued to make solid in roads to both audience growth and programming diversity, achieving a 17.5% increase in ticket sales whilst at the same time driving a 34% increase in number of shows delivered. Encouragingly the growth in number of productions was generated via the Studio 188 facility, where a total of 92 shows were presented, an increase of 35 over the previous year.

## **COMMUNITY DROUGHT SUPPORT**

Council successful applied and received funding through the Department of Communities, Child Safety and Disability Services for Drought Support Funding to deliver community events and support services in drought declared areas. The intent of the funding was to build resilience, promote wellbeing and provide important information about support available. Funding of \$40,000 funding was allocated to the following organisations:

- Grandchester Community Steamfest
- Rosewood & District Support Centre Inc.
- Rosewood Festival
- Marburg & Districts Residents Association.

## **PASIFIKA SPRING FESTIVAL**

Pasifika Spring Festival was held at Evan Marginson Park, Goodna attracting a large crowd in excess of 7,000. The event allowed strong networks to be established with the many multicultural organisations and individuals who worked together to deliver the culturally diverse festival.

## **PROTECTIVE BEHAVIOURS WORKSHOPS**

Council was successful in receiving funding from the Bendigo Bank's Community Enterprise Foundation to delivery of 2 (two) community child protection training projects. Council engaged Family Planning Queensland to deliver "Do you know the signs" training to 156 child care centre staff, 35 parents/care givers of child care students, 110 primary school staff (from 8 different schools) and 321 upper primary school students (from three (3) schools) participated in the training. Council's library also delivered as a component the eSmart Libraries Program, training to increase awareness of Cyber safety and equip community members to make smart, safe and responsible use of online technologies.

## **HARMONY DAY**

Harmony celebrates Australia's success as a diverse society united by a common set of values. Ipswich City Council celebrated Harmony Day at Robelle Domain, Springfield where approximately 4,000 people gathered to enjoy Entertainment from a variety of cultural performers, ethnic food stalls and multicultural information stalls with the evening ending on a high note with a fireworks display.

## **IPSWICH FILM FESTIVAL FOR YOUTH**

The Ipswich Film Festival for Youth Awards was held on 17 October 2014. The Theme for the competition for 2014 was "Play". The night was highly successful with many memorable moments recorded from the Red Carpet Event at Limelight Cinemas by University of Southern Queensland Film and TV students. The quality of this year's entries again showed the marvellous imagination and creative talent of Ipswich's young people.



## MAKERSPACE

From the global Maker movement promoting inventiveness, creativity and lifelong learning, Ipswich Libraries continues to present a well-attended range of Making and Doing events. Crafting activities included Fabulous Felting and Fascinating Fascinators. Offerings for the digitally minded included 3D printing workshops, CoderDojo, where participants as young as 7 can learn to code and LEGO robotics. All activities were fully booked and attended by children as young as 7 to adults in their more senior years.

## IPSWICH REMEMBERS: 100 YEAR ANNIVERSARY OF WORLD WAR 1

Ipswich Libraries hosted a number of events and activities showcasing Ipswich's involvement in the Great War. Enthusiastic makers participated in crafting poppies as part of the 100 year anniversary of World War 1, which have been used in Library displays. Crafters also got the chance to make replica tags, badges and bunting used by Ipswich residents to raise funds for soldiers during the first Christmas of WW1. Other events featured history research activities including Discovering Ipswich ANZACs and Investigating Your ANZAC Ancestors.

## PAPER TALES

In partnership with the Brisbane Writers Festival and local bookstores, Angus and Robertson and A Lot of Books, the Library's Paper Tales events continue to attract attention, with well-known 'Four Ingredients' author Kim McCosker featured. Other well-known authors also presented their works during the year including: Marie Bean, Bronwyn Hope, Tracey Madden, Bronnie Masefau, Lenny Bartulin, Kylie Scott, PM Newton and Fiona Palmer.

## ART GALLERY EVENTS

**August 2014** – Development and presentation of Wind Tubes, a unique education exhibition for young children and school groups that attracted 45,629 visitors.

**January 2015** – Developed and presented a large-scale exhibition for families called 'Built for Speed' which attracted 43,488 visitors and generated revenue of just under \$60,000.

**May 2015** – Developed and presented an exhibition on Brynhafyd, a historic house in Blackstone, which attracted 15,795 visitors.

**June 2015** – Presented a season of Sticks, Stones and Broken Bones for schools and families which attracted 3,890 visitors and generated over \$20,000 in revenue.

## NEW EVENTS FOR THE REGION

A part of Council's Tourism and Event attraction strategies, several new events were brought to the city, including Earth Frequency Festival, National Motoring Heritage Day, Confraternity of Rugby League Carnival, and CMC Rocks QLD.

## PLANNING

### STRATEGIC OPEN SPACE MASTER PLAN (DIVISION 6)

The Strategic Open Space Master Plan (Division 6) officially commenced as a pilot project in January 2015. The Division 6 area was identified through Council's Open Space and Recreation Strategy 2014 as a priority area warranting further detailed planning to inform Council's current and ongoing investment in open space, sport and recreation. The project is proving to be highly successful due to the participation of the local community through the consultation process and the ongoing "hands on" stewardship of the Local Divisional Councillor, with the support of the Parks, Sport and Recreation Committee Chair person and Deputy Chairperson. The draft strategic Open Space Master Plan (Division 6) will be submitted to Council for adoption in October 2015.

### STORMWATER QUALITY OFFSETS IMPLEMENTATION PLAN

Council has worked to finalise a framework to identify how to best use funds collected from developers for stormwater quality offsets to ensure cost effective outcomes for developers whilst achieving required waterway health management objectives.

### WESTERN CREEK FLOOD MAPPING STUDY

Following resident concerns regarding the validity of Council's mapping, an updated flood mapping study was completed for Western Creek and adopted by Council in 2014. This will be used to inform future planning scheme reviews to confirm the extents of the 2011 flood extents.

### HERITAGE AWARDS

In the 2014 National Trust of Queensland Heritage Awards Council received:-

- a Silver Award for the "James Ivory Diary and Letters: Transcriptions 1863-1883";
- a Silver Award for the "Australian South Sea Islanders (ASSI) 150 years, South East Queensland" Project; and
- a High Commendation for the "Ipswich Heritage Seminars".

### FLOODING REGULATIONS

On 17 September 2014 Council adopted major amendments to the Ipswich planning scheme to incorporate the updated flooding regulation provisions contained in the Temporary Local Planning Instrument (TLPI) Flooding. These provisions will be further reviewed upon completion of the Brisbane River Catchment Flood Study.

## COMMITMENTS TO PLANNING REFORM

Ipswich City Council's commitment to Planning Reforms is being progressively released in line with the 2 year Action Plan which commenced in July 2013 to reinforce Council's approach to industry leading practice initiatives. Council's existing services perform strongly against leading practice benchmarks in SEQ and are reflective of the on-going business improvement initiatives being undertaken to enhance Council's development assessment services.

The Planning and Development Department is pushing ahead with reform activities with particular focus being directed towards improved customer experiences. Major initiatives as a result of this reform program include:-

- issuing Acknowledgement Notices within 48 hours
- instantaneous notification of application receipts following lodgement and notification of decisions by SMS
- consolidation of workforce management tools into a branch specific Workforce Management Plan
- implementation of a Planning and Development specific Customer Service Charter
- alignment of reporting systems with an SEQ regional performance monitoring framework
- refinement of information request processes
- review of the Risk Assessment Framework and amend for regional consistency
- development of a streamlined assessment model for signing plans of subdivision
- enhancement of e-Planning on-line capabilities through e-Planning Strategy development, including the Planning and Development On-Line Portal and Video Conferencing capabilities
- improved conditions package for development approvals as well as structural improvements to decision notice formatting and layout
- collaboration through industry focus groups
- development of a 'call first' policy
- Customer survey on Development Planning services
- refining the information request processes

## HEALTH AND SAFETY

### RESIDENTIAL AND COMMERCIAL NUISANCE MONITORING

The environment, by definition, can mean our surroundings. So in this context, for Ipswich residents, this can mean our neighbourhood, where we drive, where we play sport, where we shop, and where we work. The amenity, health, safety and sustainability of these areas can be compromised when regard for the 'environment' is not observed and creating residential and commercial nuisances. For instance, overgrown yards, junk /rubbish accumulation, odour/noise/dust pollution, barking dogs, sediment and erosion control, illegal dumping can

all affect a person's environment including the natural environment such as waterways. Compliance with laws that manage amenity and environmental impacts are critical in meeting desired outcomes for the City. Council is committed to reducing these nuisances and has seen a strong response to its "Don't let your street become a horror story" highlighting how some neighbourhood nuisances can easily be prevented.

### IMMUNISATION CLINICS

Council undertakes immunisation clinics for babies and toddlers, adults and High School children across the City that the community can attend. Vaccinations are provided free of charge when meeting certain criteria and helps those vaccinated become immune to such diseases as Measles, Mumps, Rubella, Pneumococcal, Influenza, Hepatitis A, Hepatitis B, Chicken Pox, HPV, Diphtheria, Tetanus, and Whooping Cough. The vaccination rates for the Ipswich area are performing extremely well for children up to 5 years of age who have completed their full schedule of vaccinations. The rates are 93% which is 1% higher than State percentage. Ipswich will need to maintain high levels of vaccination to ensure preventable diseases, some of which can be life threatening, are kept at bay. Recent outbreaks throughout the country and overseas have shown that herd immunity can no longer be relied upon by people who choose not to vaccinate. These diseases are preventable and that is why immunisation is so important and a program that Council is committed to undertaking for its residents

## INFRASTRUCTURE DELIVERY

### COLLINGWOOD DRIVE, COLLINGWOOD PARK EXTENSION

The extension of Collingwood Drive from Woodlinks Way to Redbank Plains Road was opened to traffic in March 2015 and thus completed a major inter-suburban link for residents and businesses of the eastern suburbs.

### MARSDEN PARADE CARPARK

As part of the integrated inner city strategy a new car park opened with bays for 170 passenger vehicles in Marsden Parade, Ipswich.

### FLOOD WARNING SYSTEMS UPGRADE

As part of Council's mitigation against flooding disaster flood warning systems were upgraded during 2014-2015.









# Celebrating Our Achievements

The following pages outline Awards and Achievements received during the 2014–2015 financial year.



## IPSWICH NAMED IN GLOBAL TOP 7 INTELLIGENT COMMUNITIES

Ipswich was named as one of the world's Top 7 most Intelligent Communities for 2015 by the Intelligent Community Forum (ICF) in New York on 22 January 2015. It is the second time an Australian city has been a member of the world Top 7 Intelligent Communities since it was awarded to the State of Victoria in 2004.

## QUEENSLAND TOURISM AWARD

The Ipswich City Council Visitor Information Centre won a Gold Award in 2014-15 as a finalist in the Visitor Information and Services Category of the Queensland Tourism Awards.

## ACTIVATE IPSWICH

The Activate Ipswich program continues to offer free or low cost rent to start-up enterprises to assist with filling empty commercial space and help boost foot traffic in the Ipswich CBD. With the support of participating landlords, the program allows new businesses to test their market feasibility with access to retail premises, public liability insurance and marketing assistance. Activate Ipswich has assisted fourteen start-up businesses since its inception, with six businesses currently trading in the city centre. These businesses present a variety of retail offerings including commercial photography, pulp culture trade (toys and cards), eco-friendly personal products and wood artisan creations.

## FILM IPSWICH

The launch of the Film Ipswich program has seen an increase in film related enquiries and national media coverage for the services Council can provide. Film activity in this period resulted in 32 projects that were shot in the area of which 9 were filmed on private property. Film classification varied including 16 short films, 3 still photography, 2 music videos, 3 television series segments and 3 corporate videos. Additionally, 26 enquiries were received with the majority seeking assistance with location scouting.

### Past Productions include:

- The Railway Man
- Mystery Road
- Parers War
- Mabo
- Savages Crossing
- Inspector Gadget 2
- Slide
- Rise
- 500 Miles



## BUSINESS ATTRACTION

Investment attraction activity has seen the city welcome a variety of new businesses predominantly in the transport and logistics, and retail industries.

Some of the companies to begin trading locally are:

- TNT Express
- DB Schenker
- Northline
- Orion Shopping Centre - 'The Circuit'
- Dusit Thani Brookwater Golf & Spa Resort
- Bombardier – NGR Project
- Personal Service providers to accommodate population growth

## IPSWICH SCHOOLS CYCLE SAFETY FUND

Council established the Ipswich Schools Cycle Safety Fund in partnership with 24/7 Cycling Safety Fund to deliver education to keep our young people safe whilst cycling. Since establishment in late 2014, over 1400 local primary school students have undertaken the 5-week bicycle safety and education program.

## AWARDS – FINALISTS AND WINNERS

The Ipswich Integrated Water Strategy and the Council's Partnerships Program were both finalists in the 2015 Healthy Waterways awards.

The Upper Black Snake Creek Improvement Plan contributed to the Excellence in Teamwork award as part of the LGMA Queensland 2015 Awards for Excellence.

## SAFE CITY CONFERENCE

In a world where Safety, Crime Detection and Community Protection are intensifying challenges, the positive benefit to any community from Closed-Circuit Television (CCTV) is without equal.

The 2014 Ipswich City Council Safe City Conference brought together all levels of government and other agencies, advisors and industry professionals from across Australia, to learn about and discuss the role and application of CCTV and associated disciplines, to develop and enhance community safety such as future-proofing your CCTV system and exploring the differences and benefits of various monitoring techniques. Ipswich City Council is a leading force in CCTV monitoring.

Safety in our City for residents is paramount. It's over 20 years ago that Council first turned on its Closed Circuit Television (CCTV) cameras. Since then, the cutting edge Safe City program has grown to a network of over 240 cameras across the city. This network has realised a reduction in crime as evidenced by recent statistics. Safe City Cameras have been responsible for detecting 22,757 offence incidents that have led to 9,284 arrests. Serious Crime in the Ipswich CBD is at an incident rate of 84% less than what occurred 20 years ago. Council is committed to the continued funding and development of the Best Practice Benchmark system recognised as a World Leader in CCTV – Public spaces.

## LOCAL BUY'S PROCUREMENT PROFESSIONAL FOR 2015 – STEPHEN BAILEY

Council's Stephen Bailey was recognised as Queensland's leading procurement professional in local government at a gala dinner hosted by Local Buy in Brisbane.

Stephen has worked tirelessly to raise awareness of the importance of procurement and probity and introduced many initiatives to improve procurement outcomes for the City of Ipswich.

Local Buy is the Local Government Association of Queensland (LGAQ) procurement services company. It's core business is establishing common-use procurement arrangements for councils and Local Government authorities.









# Progressive Development and Enhanced Performance

- Ipswich City Properties
- Ipswich City Developments
- Ipswich City Enterprises

## IPSWICH CITY PROPERTIES PTY LTD

Council resolved to form Ipswich City Properties Pty Ltd (ICP) on 18 October 2008 and the company was subsequently incorporated on 9 March 2009. Council holds 100% ownership of ICP. The company was formed to provide a business vehicle to support the commercial activities of Council in generating revenue additional to traditional fees and charges including rates revenue. Its specific objective was/is to undertake all activities required to carry out and complete the acquisition, redevelopment, management and sale of Ipswich City Square and thereby to stimulate the revitalisation of the CBD. ICP is continuing to carry out key elements of this revitalisation programme via engagement with third party developers.

An overview of significant activities conducted by ICP in the 2014-2015 financial year is provided as follows:

- Following Development Approval by Council on 2 December 2013 to develop a second commercial office tower of approximately 11,000 m<sup>2</sup> GLA in the Ipswich CBD, negotiations and feasibility analysis directed at securing possible Council pre-commitment to enable this project to proceed to construction stage continued throughout 2014-2015 and are ongoing. This is an important next step in the multi-stage delivery of the Ipswich City Centre Redevelopment Project and follows the practical completion of 117 Brisbane St (Tower A) which was achieved to a 5 Star Green Star rating in September 2013.
- A new retail based expression of interest (EOI) campaign was launched by ICP to the development market on 26 June 2014 via national press advertisements and the issue of a detailed Information Memorandum. The EOI was based on a retail design concept prepared by internationally respected retail architecture specialists The Buchan Group and closed on 15 August 2014. Subsequent to this, and following further market soundings conducted by Knight Frank and other appointed consultants on ICP's behalf, a first stage Request for Proposal (RFP) document, which included a revised and updated Information Memorandum (incorporating the Murphy's Pub site in Union Place which was acquired by ICP in December 2014), was issued on 19 June 2015 to three short listed respondents arising from the previous year's EOI. The RFP closed on 31 July 2015 and following a rigorous and probity driven evaluation process of the three Offer or bids as received, a preferred proponent to proceed to a second stage RFP for the Ipswich City Centre Redevelopment Project was appointed by ICP in August 2015. The second stage RFP closes on 30 November 2015, following which it is anticipated that, subject to the outcome of satisfactory negotiations, ICP will enter into a new Development Agreement with the preferred respondent to undertake the next stages of the Ipswich City Centre Redevelopment Project.
- The leasing strategy pursued by ICP at Ipswich City Square continues to focus on maximising flexibility for the future staging of the Ipswich City Centre Redevelopment Project by retaining as many tenants as possible on a monthly holdover basis. This process is ongoing.





## IPSWICH CITY DEVELOPMENTS PTY LTD

Ipswich City Developments Pty Ltd ('ICD') is a wholly owned subsidiary of Ipswich City Council ('Council'), created in January 2012 to further opportunities with surplus Council land. Associated projects are now being progressed by Ipswich City Developments Enterprises Pty Ltd. In June 2015, Ipswich City Developments Enterprises Pty Ltd was deregistered accordingly.

## IPSWICH CITY DEVELOPMENTS ENTERPRISES PTY LTD

Ipswich City Developments Enterprises Pty Ltd is a wholly owned subsidiary of Ipswich City Council and was created in late 2013 to progress development related activities including the development of surplus Council land at Redbank Plains, Bellbird Park, Goodna and Booval. Ipswich City Developments Enterprises Pty Ltd has also acquired the former Ipswich Fire Station, to be the site of the recently announced digital incubation hub.

## IPSWICH CITY ENTERPRISES PTY LTD

Ipswich City Enterprises Pty Ltd (ICE) is a business vehicle to support the commercial activities of Ipswich City Council to generate revenue additional to rates and charges revenue. Its purpose is to monitor Ipswich City Enterprises Investments Pty Ltd's performance and to investigate opportunities for commercial activity. The company is audited by the Queensland Audit Office.

ICE investigated developing a Digital Economy Incubator to be known as Fire Station 101 as a commercial activity on behalf of the Ipswich City Council during the year and has decided to invest in and support this start-up activity. This was announced by the Mayor at end June 2015 in his 2015-2016 budget speech and is planned to commence in 2015-2016 and be located at 101 Limestone Street Ipswich on the site of the old fire station.

The Directors note that the company is solvent and that Consolidated Total Equity increased over the course of the year due to continued profitability of Ipswich City Enterprises Investments Pty Ltd as a result of its investment in Services Queensland Partnership.

## IPSWICH CITY ENTERPRISES INVESTMENTS PTY LTD

Ipswich City Enterprises Investments Pty Ltd provides sound governance of the Services Queensland Partnership (SQ) as a commercial enterprise. It conducts regular reviews of Services Queensland Partnership performance and investigates opportunities to expand the partnership business.

The Directors note that:

- The SQ Partnership is being conducted within the constraints of the budgeted cost estimated at the time the partnership agreement was established in November 2007.
- The SQ Partnership is being conducted in compliance with the partnership agreements.
- The SQ Partnership achieved its financial and services objectives in 2014-2015 and distributed a profit to Ipswich City Enterprises Investments Pty Ltd.
- The outlook for 2015-2016 is for further improvement in customer service delivery and stronger profit growth and profit distribution.

With the SQ Partners, ICE Investments Pty Ltd agreed to participate in a new business initiative, Out of Hours Call Centre Support Services:

- A 24 hour / 7 day operation spanning out of business hours service delivery to a number of councils commenced on 1 August 2013;
- The business has grown over the 2014-2015 year from supporting 8 different Councils to 10 Councils, including one from NSW, plus 2 State Government Organisations; all were receiving services at 30 June 2015; and
- This is a growing business creating 10 jobs in 2013-2014 expanding to 14 jobs based in Ipswich for Ipswich residents.



*Landcare Lanterns by J Wells*



# Ipswich Waste Services

The following pages outline the performance for our Commercial Business Unit including performance plans and financial position for the 2014-2015 year.





## MAJOR HIGHLIGHTS

The following is a summary of major highlights that occurred within Ipswich Waste Services for the 2014- 2015 financial year:

- The number of rated waste services within Ipswich grew from 67,112 (July 2014) to 69,091 (June 2015).
- The number of household green waste services grew from 9,933 (July 2014) to 11,411 (June 2015).
- Ipswich Waste Services actioned 14,056 domestic service requests throughout the financial year which is a 13% increase compared to the previous year.
- Ipswich Waste Services continued to provide a quality service with 99.9% of all missed service requested action within 1 working day, 90.1 % of all domestic commencements achieved within 5 working days and 89.8% of bin repairs provided within the adopted performance target of 10 working days.
- The Ipswich Bin App was launched in April 2015. This free mobile phone App gives residents quick and easy access to the information they need on bin night. The App is linked to their address and shows what bin needs to be placed on the kerbside, what they should place in their bins and can provide bin night reminders on their mobile phone. The Ipswich Bin App can be downloaded from Council's website. The App project also provided a platform for Council's website to allow residents to identify their bin collection days and print a personalised recycling calendar.
- A Household Chemical & Gas Bottle Collection Day was held at the Riverview Recycling & Refuse Centre on 26 July 2015. The purpose of this collection day was to provide a safe disposal option for Ipswich residents to dispose of household chemicals and gas bottles. On collection day 3.5 tonnes of household chemicals was received.
- Seven domestic waste collection vehicles were wrapped with signage to advertise waste services available from Council and promote good recycling practices.
- The Ipswich Waste Services Manager attended the Melbourne Waste Expo in October 2014. Waste equipment available for the Australian waste industry was displayed at the expo in Melbourne. The latest technology in trucks, compactors, shredders, bin lifters and GPS-applications were investigated and compared to what IWS has in service currently. Seminars focused on composting, waste education, recycling and waste as a resource with specific focus on energy from waste. Valuable pointers were obtained and shared with IWS staff for consideration in developing of education/ awareness material and for future improvements.
- New waste collection driver rosters were implemented from May 2015 changing work days from a 4 day week to a 9 day fortnight roster in order to improve cost efficiency.
- A full external audit of Ipswich Waste Services Business Management System was undertaken in March 2015 and JAS-ANZ Certification and Inspection Accreditation was retained against the Quality Management, Environmental Management, Work Health and Safety and Risk Management standards.
- Displays were provided at the Ipswich, Rosewood, Marburg, Lowood Shows and the Spring Harvest Festival, Rosewood Festival and Ipswich Plant Expo to promote Council's waste services and provide information about the domestic waste collection services.

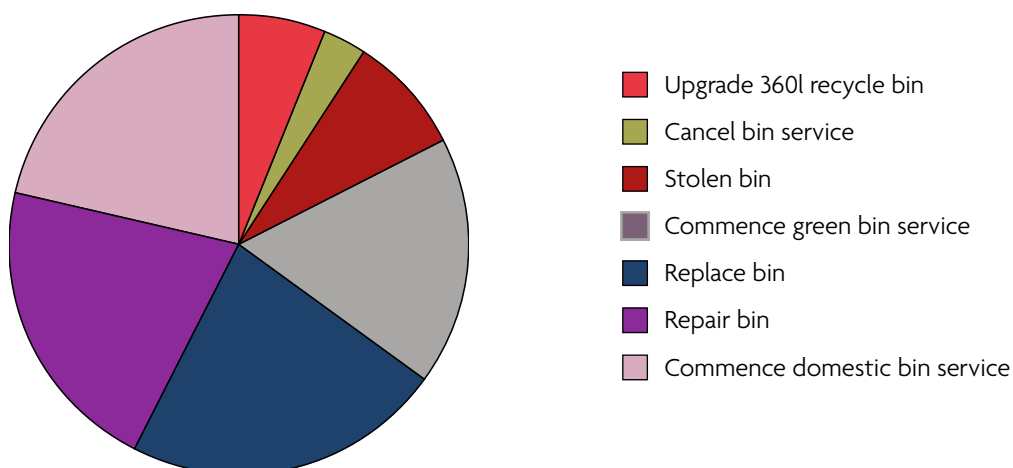
## PERFORMANCE AND CORPORATE OBJECTIVES

KEY RESULT AREA	INDICATOR	AVERAGE MONTHLY RESULTS 2013-14	AVERAGE MONTHLY RESULTS 2014-15
PROVIDE VALUE TO CUSTOMERS	Domestic refuse, recycling green waste & park bin service missed services complaints	2.25	1.92
	Domestic refuse, recycling green waste & park bin repair or replacement	4.67	4.69
ACHIEVE OPERATIONAL EXCELLENCE	Missed services requests completed within 1 working day	98.5%	99.9%
	Domestic Refuse & Recycling Service commencement actions within 5 working days of notification	93.7%	90.1%
	Green waste commencement actions within 10 working days of notification	96.9%	90.8%
	Requests for bin repair actioned within 10 working days	94.4%	89.8%
	Requests for bin replacement actioned within 5 working days	19.2%	87.5%
BE A GOOD NEIGHBOUR	% waste diverted from landfilling by commercial waste service	4.2%	17.4%
	% domestic green waste diverted from domestic refuse service	19.3%	5.5%
	% waste diverted from landfilling by the kerbside recycling service	51.7%	20.6%
	% waste diverted from landfilling at Recycling & Refuse Centre	33.4%	40.4%
	% total recycling diverted from domestic collection & disposal services	29.1%	30.8%
PROVIDE VALUE TO SHAREHOLDERS	Debtors Days Outstanding	28.7	28.02
PROMOTE A CLIMATE FOR ACTION IN THE WORKFORCE	Absenteeism - State Award	6.2%	5.4%
	Absenteeism - Federal Award	1.6%	1.9%
	Loss Time Injury (LTIFR)	1.4	1.39

## NUMBER OF DOMESTIC SERVICE REQUESTS

YEAR	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
TOTAL	11,901	15,350	12,510	12,252	14,056

### Domestic Service Requests 2014-2015



## FINANCIAL STATEMENTS

Ipswich Waste Services' net margin ratio is an indication of its ability to provide services at a profit. The following table outlines its operational performance for the 2014-2015 financial year.

NET MARGIN		
	TARGET	RESULT
2014-2015	29.8%	30.7%

### Business Returns

JUNE 2015			
	ACTUAL (\$000')	BUDGET (\$000')	VARIANCE (\$000')
Operational Revenue	30,116	30,415	-299
Operational Expenditure	15,938	16,464	526
Surplus/Defecit on Expenditure	14,178	13,951	227



## TAXATION EQUIVALENTS

INCOME TAX		
YEAR	PAID	PROVISION
2011-2012	This includes \$413,107 for the Final Income Tax Payment for 2010-2011 which was paid in the 2011-12 year	\$2,914,546
2012-2013	Finalised 15 December 2013	\$3,295,167
2013-2014	Finalised 15 December 2014	\$3,185,692
2014-2015	Finalised 15 December 2015	\$3,579,552

PAYROLL TAX		
YEAR	PAID	PROVISION
2011-2012	End of June 2012	\$236,245
2012-2013	Finalised 31 Oct 2013	\$235,356
2013-2014	Finalised 31 Oct 2014	\$263,942
2014-2015	Finalised 31 Oct 2015	\$257,587

LAND TAX		
YEAR	PAID	PROVISION
2011-2012	End of June 2012	\$70,086
2012-2013	Finalised 31 Oct 2013	\$60,582
2013-2014	Finalised 31 Oct 2014	\$36,709
2014-2015	Finalised 31 Oct 2015	\$44,299



*Ripley Dam by C McPhillips*



A landscape photograph of a field at sunset. The sky is a mix of deep blue, purple, and orange, with wispy clouds. The foreground shows a pond reflecting the sky and the surrounding green grass and trees. The overall mood is serene and natural.

# Statutory Information



## EQUAL EMPLOYMENT OPPORTUNITY AND DIVERSITY

Council has continued to identify strategies to ensure the fundamental principles of Equal Employment Opportunity (EEO) and Workplace Diversity are embraced across Council, including the establishment of a working group to explore strategies to increase and embrace the diversity in our workforce.

The Contact Officer group has been reenergized with training from the ADCQ and regular meetings with the Employee Relations Manager to provide guidance and support.

Mandatory inductions for employees and contract staff, and maintenance of a grievance/complaint resolution process continue to be implemented.

The Staffing and Remuneration Manager continues to provide gender related statistics through the Employee Development Board raising awareness of our recruitment practices and job applicant trends.

## PUBLIC SECTOR ETHICS DISCLOSURES

Pursuant to the provisions of the *Public Sector Ethics Act 1994*, Council is required to report on actions taken regarding implementation of the legislation.

During the reporting period, Council provided training and education to its workforce through inductions of new staff members, together with re-inductions of existing staff. Council supports its ongoing procedures and practices to ensure employees abide by and embrace principles of the legislation.

Council's Code of Conduct is provided to staff via its internal intranet website.

## INTERNAL AUDIT

### ROLE

Internal Audit provides Council with an independent, objective assurance and consulting activity designed to add value and improve the organisation's operations. It helps Council accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. Internal Audit also has a liaison role with the Crime and Corruption Commission (CCC) and where appropriate it is the intention for all alleged corrupt conduct to be investigated and managed in-house.

## AUTHORITY AND INDEPENDENCE

To preserve the independence and objectivity of Internal Audit, the Ipswich City Council Internal Audit Charter provides that:

- The Internal Audit Manager and staff of the Internal Audit Branch are authorised to review all areas of Council and to have full, free, and unrestricted access to all Council's activities, records (both manual and electronic), property, and personnel. Council activities include entities over which Council has direct management, sponsorship or financial control
- Internal Audit shall have no executive or managerial powers, functions, authorities or duties except those relating to the management of the audit function
- Internal Audit shall not be responsible for the designing, installing or maintaining systems, procedures or controls, but will advise on these matters and provide assurance to management that completed systems will contribute to the achievement of the intended corporate objectives. If, however, an officer of the Internal Audit Branch is involved in the detailed development or implementation of a system, then any post implementation review should, as far as possible, be conducted by another officer of the Branch or by staff entirely independent of the Branch
- Internal Audit may have an observer/adviser status on steering committees, formed to co-ordinate financial/information systems design and implementation, at the discretion of the Internal Audit Manager
- It is the policy of Council that all audit activities remain free of influence by any organisational elements. This includes such matters as scope of audit programs, the frequency and timing of examinations and the content of audit reports.

## INTERNAL AUDIT'S APPROACH AND COVERAGE

Ipswich City Council's Three Year Internal Audit Plan and its Annual Internal Audit Plan are developed on a risk basis which is currently preferred as opposed to a rotational approach. The Executive Management Team contributes to the development of the audit plans, which are presented to the Audit Committee for consideration and approved by the Chief Executive Officer.

## REPORTING

Internal Audit reports are provided to the Audit Committee for their consideration. These reports include the findings of the Internal Auditors, management responses and accountability for implementation, the expected implementation date and a risk ranking for each audit recommendation. Throughout the year, the Audit Committee monitors the implementation of recommendations suggested by Internal Audit and also through External Audit as co-ordinated by the Queensland Audit Office.

## ETHICS AND VALUES

The Internal Audit Branch is attempting to be influential in efforts to establish a culture that embraces ethics, honesty and integrity within the organisation. Internal Auditors are governed by the Definition of Internal Auditing, Code of Ethics and the International Standards for the Professional Practice of Internal Auditing (Standards) that require Council's Internal Auditors to perform engagements with proficiency and due professional care.

## PROFESSIONAL STAFF QUALIFICATIONS AND EXPERIENCE

There is a strong focus on training, learning and professionalism because of Internal Audit's exposure to high risk, complex and problem areas. As at 30 June 2015 Internal Audit staff held relevant bachelor degrees, or had relevant experience in Internal Audit and Investigations as well as held various professional affiliations and qualifications.

## EXTERNAL QUALITY ASSESSMENT OF INTERNAL AUDIT BRANCH

The Internal Audit Branch currently satisfies the Institute of Internal Auditors' (IIA) requirement that external assessments should be conducted at least once every five (5) years by a qualified, independent reviewer or review team from outside the organisation. A full External Quality Assessment completed by the IIA Australia in April 2011 found that the unit was "*operating very well, and in many instances is representative of better practice for a small audit function.*" The review found "*general conformance to all the IIA Standards and Code of Ethics which is the highest possible conformance result, and places Ipswich City Council amongst the leading audit functions reviewed by the IIA.*"

## CLIENT FEEDBACK RESULT

At the completion of audit assignments, clients are asked for feedback and their assessment on the performance of each audit. The assessments for audits conducted during the 2014–2015 year achieved an average satisfaction rating of 84%.

## FUTURE CHALLENGES FOR THE INTERNAL AUDIT BRANCH

With the expected growth in our region, coupled with the changes in Council's systems, practices and procedures, Internal Audit must try to position itself as a trusted advisor in providing guidance to management and staff. In dealing with increased demands while staying effective, regardless of its size, the Branch will have to continue using an integrated risk based approach in that it combines aspects of auditing whilst including or excluding any aspect based on risk. The aim will be to re-invent our approach or find innovative ways to serve the organisation for example through the increased use of information technology.



## AUDITS PERFORMED

AUDITABLE AREA	STATUS
Abandoned Vehicles	Completed
Appointment Process	Completed
Asset Management – Strategic	Completed
Cemeteries	Completed
Dealing with Children	Completed
Enterprise Resource Planning (ERP) Observation/Advice	Completed
Governance of Controlled Entities	Postponed to 2015-2016
IT Governance	Completed
IT Security	In Progress
Parking Fines	Completed
Privacy / Identity Management	In Progress
Property Searches	Postponed to 2015-2016
Purchase Card Industry - Data Security Standard (PCI-DSS)	Completed
Roads Rehabilitation/Maintenance	Completed
Service Request Management	Postponed to 2015-2016
Social Media	In Progress
Transfer Station	Completed
Workplace Health & Safety	Completed
Ipswich Waste Services Management Systems Review	Completed
Rates	Completed

The result of the 2014–2015 Audit Program, as at 30 June 2015, is detailed in the following table:

The number of audits conducted will be a trade-off with the number of investigations done.

## AUDIT COMMITTEE RELATED OUTPUT

NUMBER OF	2014-2015	2013-2014
Audit Committee meetings held	5	5
Internal Audit recommendations reviewed and considered finalised	63	88
Internal Audit Reports/Tasks reviewed by the Audit Committee	14	18
External Audit recommendations reviewed and considered finalised	1	5
External Audit Reports reviewed by the Audit Committee	2	1

## OTHER INTERNAL AUDIT BRANCH OUTPUT

Internal Audit Branch was involved in significant ad hoc audits, advice and assistance which included a number of Special and other investigations.



## DOCUMENTS AVAILABLE FOR PUBLIC ACCESS

DOCUMENT	DOCUMENT AVAILABLE VIA COUNCIL'S INTERNET SITE - WWW.IPSWICH.QLD.GOV.AU	DOCUMENT AVAILABLE TO INSPECT FREE OF CHARGE. (A FEE MAY BE CHARGED TO SUPPLY PHOTOCOPIES IF REQUIRED – COUNCIL'S NORMAL PHOTOCOPY CHARGES WILL APPLY)	COPY OF DOCUMENT AVAILABLE FREE OF CHARGE (VIA COUNCIL'S INTERNET OR HARD COPY FROM RELEVANT COUNCIL DEPT)	DOCUMENT AVAILABLE FOR PURCHASE (REFER TO COUNCIL'S REGISTER OF GENERAL CHARGES FOR COST TO PURCHASE)	DOCUMENT AVAILABLE BY SUBSCRIPTION
Annual Budget	✓	✓	✓		
Annual Reports	✓	✓	✓		
Building Approval Statistics				✓	
Building Plans – Copy of approved building plans		✓		✓	
Certain material under the <i>Sustainable Planning Act 2009</i> or the <i>Plumbing and Drainage Act 2002</i> or the <i>Building Act 1975</i> and regulations made under these acts:					
Each decision notice or negotiated decision notice given by the assessment manager under the provisions of the <i>Sustainable Planning Act 2009</i>	✓ Excluding Building and Plumbing and Environmentally relevant activities (associated with an MCU)	✓		✓	
Each deemed approval notice given to the assessment manager	✓	✓		✓	
Each written notice given to the assessment manager by the Minister calling in a development application	✓	✓		✓	
Each direction given by the Minister directing the assessment manager to attach conditions to a development approval under the provisions of the <i>Sustainable Planning Act 2009</i>	✓	✓		✓	
Each agreement to which the assessment manager or a concurrence agency is a party about a condition of a development approval under the provisions of the <i>Sustainable Planning Act 2009</i>	✓ Excluding Referral Agencies for Building Applications	✓		✓	
Each show cause notice and enforcement notice given by the assessment manager as an assessing authority under the provisions of the <i>Sustainable Planning Act 2009</i>		✓		✓	

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Each enforcement order made by the court on the application of the assessment manager under the provisions of the <i>Sustainable Planning Act 2009</i>		✓		✓	
Each decision notice and negotiated decision notice, a copy of which has been given to the Assessment Manager by a private certifier under the provisions of the <i>Sustainable Planning Act 2009</i>		✓		✓	
A copy of any written direction of the Minister given to the local government to: <ul style="list-style-type: none"> <li>i. make or amend a planning scheme</li> <li>ii. make or repeal a temporary local planning instrument</li> <li>iii. make, amend or repeal a planning scheme policy</li> </ul>		✓		✓	
A copy of each notice about the designation of land given to the local government by a Minister		✓			
A copy of each show cause notice and enforcement notice given by the local government		✓		✓	
A copy of each enforcement order made by the Court on the application of the local government		✓			
A register of all infrastructure charges levied by the local government		✓		✓	
A register of all regulated infrastructure charges levied by the local government		✓		✓	
Each regulated infrastructure changes schedule adopted by the local government		✓		✓	

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Each infrastructure agreement to which the local government is a party, or has been given to the local government under chapter 8, part 2 of the <i>Sustainable Planning Act 2009</i>		✓		✓	
A register of all master plan applications made to the local government		✓			
For each master plan application, material as specified in section 725 of the <i>Sustainable Planning Act 2009</i>	✓	✓		✓	
Each response given by the local government to a compliance assessor under section 402(5) of the <i>Sustainable Planning Act 2009</i>		✓		✓	
Any compliance permit or compliance certificate given to the local government under section 408(4) of the <i>Sustainable Planning Act 2009</i>		✓		✓	
For each development application, material as specified in section 728 of the <i>Sustainable Planning Act 2009</i>	✓	✓		✓	
An official copy of the <i>Sustainable Planning Act 2009</i> and every regulation under that Act and still in force		✓			
For a referral agency, a register of all development applications given to the referral agency under section 272 of the <i>Sustainable Planning Act 2009</i>		✓			
For each compliance assessment, material as specified in section 734 of the <i>Sustainable Planning Act 2009</i>		✓		✓	



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A register of all requests for compliance assessment received by the compliance assessor		✓			
For each development application, material specified in section 736 of the <i>Sustainable Planning Act 2009</i>	✓				
Current Planning Scheme, including a consolidated planning scheme,(came into force 23 January 2006), and the Local Government Infrastructure Plan (formerly Priority Infrastructure Plan)	✓	✓		✓	
Each amendment of the planning scheme, including an amendment to a structure plan		✓		✓	
If the guideline in section 117(1) or 145 of the <i>Sustainable Planning Act 2009</i> requires public notification of an amendment proposed to be made to the planning scheme, including an amendment to include a structure plan – each proposed amendment		✓		✓	
Any current temporary local planning instrument for the Ipswich Local Government Area		✓		✓	
Each current planning scheme policy	✓	✓		✓	
Each superseded local planning instrument - Superseded Town Planning Schemes – 1953, 1957, 1976, 1982, 1989, 1999, 2004		✓		✓	

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Each study, report or explanatory statement prepared in relation to the preparation of each of the following: i. a local planning instrument ii. a priority infrastructure plan iii. an infrastructure charges schedule		✓		✓	
If in the relevant area for a State planning regulatory provision – the provision		✓		✓	
Each current State planning policy applying to the Ipswich Local Government Area		✓		✓	
The standard planning scheme provisions		✓		✓	
Any terms of reference for a regional planning committee on which Ipswich City Council is a member, or on which Ipswich City Council has elected not to be represented		✓		✓	
Each report of a regional planning committee given to Ipswich City Council since the planning scheme immediately preceding the current planning scheme was made		✓		✓	
Each master planned area declaration for the Ipswich City Council planning scheme area		✓		✓	
Each master plan for declared master planned areas in the Ipswich City Council planning scheme area		✓		✓	
Each document mentioned in the Local Government Infrastructure Plan (formerly priority infrastructure plan) and used by Ipswich City Council to prepare the plan		✓		✓	

DOCUMENT	DOCUMENT AVAILABLE VIA COUNCIL'S INTERNET SITE - WWW.IPSWICH.QLD.GOV.AU	DOCUMENT AVAILABLE TO INSPECT FREE OF CHARGE. (A FEE MAY BE CHARGED TO SUPPLY PHOTOCOPIES IF REQUIRED – COUNCIL'S NORMAL PHOTOCOPY CHARGES WILL APPLY)	COPY OF DOCUMENT AVAILABLE FREE OF CHARGE (VIA COUNCIL'S INTERNET OR HARD COPY FROM RELEVANT COUNCIL DEPT)	DOCUMENT AVAILABLE FOR PURCHASE (REFER TO COUNCIL'S REGISTER OF GENERAL CHARGES FOR COST TO PURCHASE)	DOCUMENT AVAILABLE BY SUBSCRIPTION
Code of Conduct (Councillors)	✓	✓		✓	
Code of Conduct (Employees)	✓	✓		✓	
Community – Demographic Profile	✓	✓	✓		
Council Minutes and Meeting Agendas	✓	✓		✓	
Cultural Policy	✓	✓	✓		
Development Approvals Monthly Report	✓	✓			✓
Financial Statements (please note that the Financial Statements are inserted as an attachment to the Annual Report)	✓	✓		✓	
Grants and Sponsorship Guidelines, Application and Acquittal Forms	✓	✓	✓		
Integrated Environmental Management System		✓			
Ipswich Art Gallery Exhibitions and Events	✓	✓	✓		✓
Ipswich Arts Foundation Constitution		✓	✓		
Ipswich Business Guide			✓		
Ipswich City Centre Planning Study (14 volume report)		✓			
Ipswich City Council Corporate Plan	✓	✓	✓		
Ipswich City Council Operational Plan	✓	✓	✓		
Ipswich City Council Standard Drawings		✓		✓	
Ipswich City Council Statement of Affairs (included in Annual Report)	✓	✓	✓		
Ipswich City Tourism Strategy		✓			
Ipswich Eastern Corridor Planning Study		✓			
Ipswich Heritage Trails	✓		✓		
Ipswich Marketing Strategy		✓			



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Ipswich Northern and Inner Western Corridors Planning Study and Statement of Proposals		✓			
Ipswich Regional Arts Development Fund Information Kit and Application Form	✓	✓	✓		
Ipswich Regional Centre Integrated Strategy and Action Plan and Master Plan		✓		✓	
Ipswich Southern Corridor Planning Study and Statement of Proposals		✓			
The Ripley Valley Structure Plan and Master Planning Framework (2 Volumes)		✓			
Ipswich 2020 and Beyond – Vision Statement and Action Plan Framework	✓	✓	✓		
Local Laws and Subordinate Local Laws	✓	✓		✓	
Planning and Development Department Newsletter	✓		✓		✓
Moreton Shire Council Strategic Plan 1993		✓			
Former Ipswich City Council Strategic Plan (Part B) – Volume 1 and 2		✓			
Ipswich Eastern Corridor Structure Plan		✓			
Springfield Structure Plan		✓			
Norman Street Bridge and Jacaranda Street Extension Feasibility Study	✓	✓	✓		
Registers:					
Cost Recovery Fees	✓	✓	✓		
Council Policies		✓		✓	
Delegations		✓			
Development Applications	✓	✓			
Fees and Charges	✓	✓	✓		
Interests of Councillors		✓			
Election Gifts		✓			

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Licences, Approvals and Development Approvals for Environmentally Relevant Activities (Pursuant to section 540 of the <i>Environmental Protection Act 1994</i> )	✓	✓			
Local Laws and Subordinate Local Laws	✓	✓	✓		
Parks and Reserves		✓			
Restricted Dogs		✓			
Vegetation Protection Orders		✓			
Service Area Maps (Water and Wastewater)		✓		✓	
Springfield Land Corporation Pty Ltd agreement with the State of Queensland re social infrastructure		✓			
Springfield Land Corporation Pty Ltd agreement with Department of Transport and Department of Main Roads and Concrete Constructions re construction of Springfield Arterial Road		✓			
Tender Documents (as advertised)	✓			✓	
Urban Stormwater Quality Management Plan		✓			
Waste Management Strategic Plan 2010-2015	✓				
Native Conservation Strategy	✓				
Open Space and Recreation Strategy	✓				
Integrated Water Strategy	✓				

## MEETING ATTENDANCES

		Cr Paul Pisasale * (Mayor)	Cr Morrison	Cr Tully	Cr Attwood * (Deputy Mayor)	Cr Casos	Cr Morrow	Cr Bromage	Cr Antonioli	Cr C Pisasale	Cr Ireland	Cr Pahlke
Committee Meetings Attended	No. of Meetings	125 132	56 60	24 24	132 132	81 84	57 60	60 60	71 72	63 72	66 72	58 60
Council Ordinary Meetings Attended	No. of Meetings	12 12	11 12	12 12	10 12	12 12	9 12	12 12	12 12	10 12	9 12	10 12

\* Mayor Paul Pisasale and Deputy Mayor Cr Victor Attwood ex-officio members of all committees and boards

## COMMITTEE MEMBERSHIP

### PARKS, SPORT AND RECREATION COMMITTEE

- Cr Morrison (Chairperson)
- Cr P Pisasale
- Cr Attwood
- Cr Casos (Deputy Chairperson)
- Cr Bromage
- Cr C Pisasale

### ENVIRONMENT AND CONSERVATION COMMITTEE

- Cr Morrow (Chairperson)
- Cr P Pisasale
- Cr Attwood
- Cr Morrison
- Cr Bromage (Deputy Chairperson)
- Cr Ireland

### CITY INFRASTRUCTURE COMMITTEE

- Cr Bromage (Chairperson)
- Cr P Pisasale
- Cr Attwood
- Cr Antonioli
- Cr Ireland
- Cr Pahlke (Deputy Chairperson)

### ARTS, COMMUNITY AND CULTURAL SERVICES COMMITTEE

- Cr C Pisasale (Chairperson)
- Cr P Pisasale
- Cr Attwood
- Cr Morrow
- Cr Antonioli
- Cr Ireland (Deputy Chairperson)

### YOUTH AND SENIORS COMMITTEE

- Cr Ireland (Chairperson)
- Cr P Pisasale
- Cr Attwood
- Cr Morrow
- Cr Antonioli
- Cr C Pisasale (Deputy Chairperson)

### HEALTH AND COMMUNITY SAFETY COMMITTEE

- Cr Antonioli (Chairperson)
- Cr P Pisasale
- Cr Morrison (Deputy Chairperson)
- Cr Attwood
- Cr Casos
- Cr C Pisasale

### PLANNING AND DEVELOPMENT COMMITTEE

- Cr Tully (Chairperson)
- Cr P Pisasale
- Cr Attwood (Deputy Chairperson)
- Cr Casos
- Cr Bromage
- Cr Pahlke

### ECONOMIC DEVELOPMENT AND SUSTAINABILITY COMMITTEE

- Cr P Pisasale (Chairperson)
- Cr Attwood
- Cr Casos
- Cr Antonioli (Deputy Chairperson)
- Cr C Pisasale

### TOURISM AND LIBRARIES COMMITTEE

- Cr Pahlke (Chairperson)
- Cr P Pisasale
- Cr Attwood (Deputy Chairperson)
- Cr Morrison
- Cr Casos

### COMMUNITY AND CUSTOMER SERVICE COMMITTEE

- Cr Casos (Chairperson)
- Cr P Pisasale
- Cr Attwood
- Cr Morrow (Deputy Chairperson)
- Cr Ireland
- Cr Pahlke



## CITY MANAGEMENT AND FINANCE COMMITTEE

- Cr Attwood (Chairperson)
- Cr P Pisasale (Deputy Chairperson)
- Cr Tully
- Cr Pahlke
- Cr Antonioli
- Cr Morrison
- Cr Ireland
- Cr Morrow
- Cr Casos
- Cr Bromage
- Cr C Pisasale

## SPECIFIC PURPOSES COMMITTEE

- Cr Attwood (Chairperson)
- Cr P Pisasale (Deputy Chairperson)
- Cr Tully
- Cr Pahlke
- Cr Antonioli
- Cr Morrison
- Cr Ireland
- Cr Morrow
- Cr Casos
- Cr Bromage
- Cr C Pisasale

## AUDIT COMMITTEE

- Cr Tully (Chairperson)
- Cr Attwood (Deputy Chairperson)
- Graeme Stratford (External Member)
- Liam J Tansey (External Member)
- Alternate Members: Cr Morrison, Cr Bromage

## HERITAGE CONSULTATIVE COMMITTEE

- Cr Casos (Chairperson)
- Cr Antonioli (Deputy Chairperson)
- Cr Tully
- Cr Bromage

## AUSTRALIAN GOVERNMENT AND FINANCIAL ASSISTANCE GRANTS (FAGS)

It is important that Councils across Australia acknowledge the payment by the Australian Government of Financial Assistance Grants (FAGs). These grants are paid directly to local government and are regarded as a way of sharing Commonwealth revenue among all levels of government.

Council received \$6.6 million in the 2014-2015 financial year, including \$2.8 million as identified road funding. Council spends these funds for any purpose, such as community infrastructure and services, along with the road component being allocated as required.

## GRANTS TO COMMUNITY ORGANISATIONS

Section 189 of the Local Government Regulation 2012 requires a local government's annual report state a summary of expenditure in relation to grants to community organisations.

For the 2014-2015 financial year, the Community and Cultural Services Department managed grants, donations, bursaries and sponsorships totalling \$1,799,487 as follows:

Donations	\$ 577,435
Community Development Grants	\$59,746
Community Development Christmas Grants	\$29,868
Divisional Donations	\$639,472
Cultural Grants	\$9,440
Marketing Sponsorships (excludes Corporate Sponsorships)	\$387,792
Regional Arts Development Fund (RADF)	\$90,734
Viva Cribb Bursary	\$5,000

## SENIOR CONTRACT REMUNERATION

Section 201 of the *Local Government Act 2009* states a local government's annual report must state the total remuneration packages payable to senior contract employees and the number of senior contract employees who are being paid each of the total remuneration packages.

During the 2014-2015 year, the following senior contract employee packages were paid:-

- 5 senior contract employees with a total remuneration package in the range of \$150,000-\$250,000
- 5 senior contract employees with a total remuneration package in the range of \$250,000-\$350,000
- 1 senior contract employee with a total remuneration package in the range of \$350,000-\$450,000

## COUNCILLOR REMUNERATION

Councillors are paid remuneration as set annually by the *Local Government Remuneration and Discipline Tribunal*.

Council's superannuation contribution on behalf of all councillors was 12% of their remuneration. During the 2014–2015 financial year, expenses were incurred under the local government's expenses reimbursement policy for rent, electricity, equipment maintenance, incidental daily allowance/meals, reimbursement of travel expenses, training, travel, accommodation, conference registration, memberships, uniforms, and personal protective

equipment, tolls, parking, fares, advertising, hospitality, residential telephone, residential facsimile, office telephone, office facsimile, mobile phone, stationery, publications and postage/franking.

In accordance with section 186(a) of the *Local Government Regulation 2012* the following table details the total remuneration, and superannuation for each councillor during the 2014-2015 financial year:

COUNCILLOR	REMUNERATION 2014/2015	SUPERANNUATION 2014/2015
Cr P Pisasale	\$183,630.72	\$22,035.52
Cr Morrison	\$110,179.16	\$13,221.52
Cr Tully	\$110,179.16	\$13,221.52
Cr Attwood	\$124,866.56	\$14,983.80
Cr Casos	\$110,179.16	\$13,221.52
Cr Morrow	\$110,179.16	\$13,221.52
Cr Bromage	\$110,179.16	\$13,221.52
Cr Antonioli	\$110,179.16	\$13,221.52
Cr C Pisasale	\$110,179.16	\$13,221.52
Cr Ireland	\$110,179.16	\$13,221.52
Cr Pahlke	\$110,179.16	\$13,221.52

In accordance with section 186 of the *Local Government Regulation 2012*, Council presents its Expenses Reimbursement Policy (Councillors).

## OUR POLICIES

### EXPENSES REIMBURSEMENT POLICY

In accordance with the Local Government Regulation 2012 (the "Regulation") Council hereby determines that the following be provided to or reimbursed to the Mayor and Councillors by Ipswich City Council.

#### In this policy:

"Approved" means approved by the Chief Executive Officer;

"Chief Executive Officer" means the Chief Executive Officer of Ipswich City Council;

"Council business" includes an inspection, deputation, conference, meeting, training, workshop, delegation or function and an attendance referred to in section 107(4) of the *Local Government Act 2009* and the carrying out of a Councillor role.

"Councillor" includes the Mayor;

"Reimbursed" includes payment to a third party for expenses and/or facilities authorised by this policy or actual expenditure, incurred by a Councillor, while undertaking Council business. Requests for reimbursements must be submitted on the approved claim form with original invoice/s or documentation to the satisfaction of the CEO.

### A. Expenses

#### A1 Council Attendance

Council resolves that Councillors are required to attend approved conferences/workshops to either deliver a paper or as a delegate or representative of Council and authorises the payment or reimbursement of all approved expenses associated with attending such events as participation is part of the business of Council.

#### A2 Professional Development

Where a Councillor identifies a need to attend a conference/workshop or as part of a delegation to enhance skills relevant to his or her role as a Councillor, Council authorises payment or reimbursement of all approved training workshop registrations and training material expenses and related costs associated with undertaking professional development training.

#### A3 Travel Costs

Council authorises the payment or reimbursement of a Councillor's travel costs related to his or her attendance, for Council business purposes, at an approved conference, inspection, deputation, approved training, workshop, delegation, external meeting or function.

#### A4 Accommodation

Accommodation costs for overnight attendance on approved Council business shall be paid or reimbursed by Council. Councillors shall take advantage of any accommodation package provided by conference organisers by staying, if practicable, at such recommended accommodation, unless otherwise approved by the Chief Executive Officer who is authorised to determine legitimate accommodation costs for payment or reimbursement.

#### A5 Daily Travel Allowance

A daily travel and meal allowance in accordance with the relevant Taxation Determination ruling applicable each year in regard to Income Tax: what are the reasonable travel and overtime meal allowance expense amounts for the relevant income year under the *Income Tax Assessment Act 1997* may be claimed.

#### A6 Cab Charge facility or reimbursement for public transport (eg bus, train, ferry)

Each Councillor will be provided with a Cab Charge Card and etoll device. Transport costs such as bus, train, ferry costs or tolls will be reimbursed to the Councillor following receipt of original invoices/documentation suitable to the Chief Executive Officer.

#### A7 Entertainment Expenses

Councillors may provide light refreshments (tea, coffee, juice, biscuits, etc) and, from time to time, working breakfasts, lunches or dinners during meetings at their electorate office or Council's Administration Building's meeting rooms. Such refreshments and working breakfasts, lunches or dinners may be organised by the Councillor or Council staff on behalf of a Councillor. All catering requirements should, where practicable, be purchased from Council's suppliers or ordered through Civic Centre.

Councillors may also entertain guests, when appropriate for Council business purposes. When undertaking this type of entertainment, Councillors are to ensure value for money and report entertainment expenditure as per Council's policies and procedures and claim reimbursement for costs incurred.

An expense under this clause should be limited to not more than \$500 per occasion or \$3,000 per annum. Any amount in excess of these amounts will require approval of the CEO.

#### A8 Reimbursement of Expenses

Councillors may be reimbursed for other reasonable expenses incurred by a Councillor for Council business under this policy upon the approval of the CEO.



## **B. Facilities**

### **B1 Administrative tolls and access to office amenities**

- Facilities such as office space and Council meeting rooms.
- Secretarial support for Councillors as determined by the Chief Executive Officer.
- Desktop and/or laptop computer or similar device.
- Use of council landline telephone and internet access.
- Fax and/or scanner or similar device.
- Printer, photocopier, paper shredder.
- Stationery.
- Postage.
- Publications relevant to Council business including copies of the *Local Government Act 2009*.
- Other approved tools, appliances, equipment or necessities considered appropriate in an office environment or to undertake a Councillor's role approved by the Chief Executive Officer.

### **B2 Home Office**

Approved home office equipment including computer, fax, copier, printer and internet access will be provided by Council using Council's preferred equipment supplier/s.

### **B3 Stationery/Office Supplies**

All stationery/office supplies for both the electorate office and home office will be provided by Council and are to be acquired through Council's preferred stationery supplier/s where appropriate.

### **B4 Maintenance costs of any Council owned equipment**

To ensure Council owned equipment is operating effectively and providing optimal professional use, the ongoing maintenance of Council owned equipment will be arranged by Council and any associated maintenance costs will be Council's responsibility.

### **B5 Administrative Support**

To fulfil the role and responsibilities of their position and to adequately represent their constituents, Councillors will be provided adequate administrative resources. All Mayor and Councillor administrative staff are employees of Ipswich City Council and will be employed in accordance with the Ipswich City Council Industrial Agreement. Councillors will not be reimbursed for external employee expenses incurred for employing additional staff at their Mayoral or Electorate Offices. However, contractor expenses for providing a service such as bulk mail deliveries or other services for Council business may be reimbursed on approval of the Chief Executive Officer.

### **B6 Councillor Uniform and Name badge**

Approved Council uniform, name badge, and safety equipment including overalls, safety helmet, vest and glasses as required by a Councillor in the performance of his or her role will be provided by Council using Council's preferred supplier/s.

### **B7 Telecommunication Needs**

Approved mobile telephone and/or a handheld phone/ email device (eg iPhone/Blackberry) including all associated costs will be provided by Council. Councillors will reimburse the costs to Council of personal mobile call expenses in accordance with Council's Mobile Device Accounts Procedure.

### **B8 Asset Ownership**

All facilities/equipment provided to Councillors remain the property of Ipswich City Council and must be accounted for during Council's equipment audits. The facilities/equipment must be returned to Council when the Councillor's term expires unless the Council agrees to dispose of the facilities/equipment in some other approved manner.

### **B9 Legal Costs and Insurance Cover**

Council shall cover costs incurred through any inquiry, investigation, hearing or legal proceedings into the conduct of a Councillor, or arising out of, or in connection with the Councillor's performance of his or her civic functions or role as a Councillor or undertaking Council business.

Councillors shall be covered under insurance policies including insurance cover for public liability, professional indemnity, Councillor's liability, personal accident, international and domestic travel insurance.

### **B10 Vehicle**

Councillors may elect to either (but not both):

(a) Use their personal vehicle for Council business and claim an allowance for the kilometres travelled. Such allowance will be the rate set by the Australian Taxation Office for vehicle usage and based on a log book kept by the Councillor that records the purpose of each trip for business purposes; or

(b) Use a Council provided vehicle and repay any private usage as per Councillor Expenses Reimbursement and Administrative Support Procedure.

(c) For private vehicle usage, if a Councillor uses a private vehicle, when a Council vehicle is unavailable, to facilitate Council business, an amount may be claimed based on log book details to substantiate the relevance of the travel to Council business. The amount paid or reimbursed will be the actual amount (or appropriate kilometre rate) expended by the Councillor. Reimbursement shall be at the kilometre rate allowable under the *Income Tax Assessment Act 1997*.

## **B11 Fuel Costs**

Council shall meet fuel costs of a vehicle provided by Council.

## **B12 Car parking amenities**

Car parking shall be provided or reimbursed for each Councillor on Council business.

## **B13 Advertising Electorate Offices**

Advertising the location, contact details and opening hours of electorate offices and electorate specific Council events will be provided by Council in Council's adopted budget to the value of \$1,500 per year per electorate office. Council staff will consult with the relevant Councillors in relation to expending this amount.

## **B14 Taxation Requirements for Car Expense and Claims for Reimbursement of Expenses**

As Ipswich City Council is an "eligible local governing body" under section 446-5 of the *Tax Administration Act 1953*, a Councillor is required to comply with the provisions of the *Income Tax Assessment Act 1997* relating to car expenses and substantiation requirements and any receipts or other evidence of expenditure claimed under this policy shall be retained in accordance with those provisions.

## **B15 Inconsistencies between Expenses Reimbursement Policy and Councillor Expenses Reimbursement and Administrative Support Procedure**

If there is any inconsistency between this Policy and the Councillor Expenses Reimbursement and Administrative Support Procedure, the Policy will prevail.

*This policy has effect from 1 June 2013.*

**Date of Council Resolution:** 21 May 2013

**Committee Reference and Date:** Policy and Administration Board No. 2013(06) of 7 May 2013 – City Management and Finance Committee No. 2013(05) of 14 May 2013

**No. of Resolution:** 4

**Date of Review:** 2016

During the 2014-2015 financial year, Council provided office space and other facilities and the cost of representing the City as follows:

- \*Cr P Pisasale \$142,263
- Cr Morrison \$80,340
- Cr Tully \$110,311
- Cr Attwood \$98,995
- Cr Casas \$80,200
- Cr Morrow \$79,900
- Cr Bromage \$74,530
- \*Cr Antonioli \$50,771
- Cr C Pisasale \$89,294
- Cr Ireland \$84,800
- Cr Pahlke \$89,588.

*\*Costs include nominal office rental.*

## **REVENUE POLICY**

### **1. REVENUE POLICY**

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

### **2. OBJECTIVE**

The objective of this revenue policy is to help ensure consistency between the Council's longer term objectives, as set out in the Financial Plan, and the revenue decisions made in the 2014 2015 budget process.

### **3. POLICY STATEMENT**

#### **3.1 General policy statement**

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

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

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

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

#### **3.2 Levying rates and charges**

##### **3.2.1 Principles**

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

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

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

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

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

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

### 3.2.2 Differential general rates

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

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

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

Differential general rates will be set at levels:

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

### 3.2.3 Assessable value

The value of land, as determined by the Valuer-General in accordance with the *Land Valuation Act 2010*, will be used by the Council as the basis for calculating the differential general rates.

### 3.2.4 Minimum amount of general rates and special rates and charges

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

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

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

### 3.2.5 Limitation of increase in rates or charges levied

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

### 3.2.6 Special rates and charges

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

### 3.2.7 Separate rates and charges

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

### 3.2.8 Utility charges

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

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



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

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

### 3.2.9 Discount

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

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

## 3.3 Granting concessions for rates and charges

### 3.3.1 Principles

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

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

### 3.3.2 Purpose for the concessions

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

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

## 3.4 Recovering overdue rates and charges

### 3.4.1 Principles

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

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

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

- (a) transparency by making clear the obligations of ratepayers and the processes used by the Council in assisting them to meet their financial obligations;
- (b) making the processes used to recover outstanding rates and charges clear, simple to administer and cost effective.

- (c) equity by having regard to capacity to pay in determining appropriate arrangements for different sectors of the community and providing the same treatment for ratepayers with similar circumstances;
- (d) flexibility to respond to community expectations by providing assistance to encourage or discourage certain behaviours.

### 3.4.2 Interest

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

## 3.5 Cost-recovery methods

### 3.5.1 Principles

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

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

### 3.5.2 Cost-recovery fees

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

## 3.6 Funding of physical and social infrastructure costs for new development

In accordance with section 193(1)(c) of the Local Government Regulation 2012, the Council intends to fund the provision of local government trunk infrastructure networks for new development by the adoption and levying of infrastructure charges on new development in accordance with the *Sustainable Planning Act 2009*.

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

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

## 3.7 Other revenue

### 3.7.1 Commercial fees

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

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

- (a) the user pays principle;
- (b) a fair return for the use of the Council's infrastructure;
- (c) the fees charged by any alternate providers;
- (d) the performance targets set for the Council's business activities;
- (e) the lower capacity to pay of groups or individuals who meet eligibility criteria.

### 3.7.2 Other revenue

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

## 4. SCOPE

Not applicable.

## 5. ROLES AND RESPONSIBILITIES

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

## PENSIONER REMISSION OF RATES POLICY

### 1. QUALIFYING PERSONS

Remission of part of the General Rate as determined by Council from time to time may be granted to owners in receipt of:

- Age Pension
- Wife Pension
- Widow B Pension
- Disability Support Pension
- Parenting Payment Single
- Carer Payment
- War Widow's Pension
- Defence Widow's Pension
- Service Pension
- War Disability Pension

### 2. CONDITIONS

2.1 The rate of pension received by any registered owner as shown on the rate record must be the maximum payable for the type of pension received.

Provided all other conditions are met, the proportion of remission applicable to an assessment, where not all owners meet the requirements of this clause, will be equal to the proportion of the property that the qualified owner or owners own.

Subject to evidence satisfactory to the Council, a life tenant of property shall, for the purposes of this policy, be deemed to be the registered owner.

Life tenancy must be created by:

- (i) The last valid will of a deceased owner; or
- (ii) By an order of the Family Court.

2.2 A remission may be granted only on the property which is the principal or sole residence of the applicant. Unless otherwise determined by Council, a remission may be granted where the applicant is temporarily residing away from the premises.

2.3 Notwithstanding the provisions of this clause of the Rate Remission Policy and unless otherwise determined by Council, any ratepayer of the former Ipswich City Council in respect of whom a rate remission was granted for the financial year 1979-80 and who is the holder of a Pensioner Concession Card may be granted a rate remission.

2.4 Where a pensioner was in receipt of the former Ipswich City Council remission of rates as at 1 March 1991 and such pensioner suffers a reduction in pension as a result of income deemed by the Department of Social Security to be received in accordance with the income deeming provisions of the *Social Security Act*, then the remission will continue to be granted whilst the pensioner is the holder of a Pensioner Concession Card; Personal Treatment Entitlement Card; Service Pensioner Benefits Card or Dependant Treatment Entitlement Card.

2.5 Where a pensioner was in receipt of the former Ipswich City Council remission of rates as at 1 March 1991 and such pensioner suffers a reduction in pension as a result of actual income received and the pensioner has satisfied Council that such income is attributable to action taken by the pensioner as a result of income deeming provisions of the *Social Security Act*, then the remission will continue to be granted whilst the pensioner is the holder of a Pensioner Concession Card; Personal Treatment Entitlement Card; Service Pensioner Benefits Card or Dependant Treatment Entitlement Card.

2.6 The granting of a remission in respect of a pensioner who is in receipt of a pension which is not income-tested is subject to the production of evidence satisfactory to the Council that any additional income would not preclude the pensioner from receiving the maximum Age Pension if he/she were an applicant for such pension.

2.7 The granting of a remission in respect of a pensioner who is in receipt of a part Australian pension and a part pension from an overseas country is subject to evidence satisfactory to the Council that the sum of the overseas pension and any additional income would not preclude the pensioner from receiving the maximum Age Pension if he/she were an applicant for such pension.

2.8 Where a pensioner was in receipt of a remission of rates under Clause 2.8 of this Policy as at 30 June 2000, such remission may continue provided the pensioner's total earnings from all sources (including any pensions) do not exceed, by more than 25%, the total of the maximum Australian pension (including pharmaceutical allowance) plus permissible earnings for a pensioner on maximum rate pension.



### 3. APPLICATIONS

- 3.1 First application for pension remission of rates must be made in writing on the application form provided. Proof of pension paid must be provided at the time of application. Proof of pension received must be in the form of a current advice from the pension paying authority.
- 3.2 Applications subsequent to the first application shall be in the form of a confirmation of entitlement print out as provided by the pension paying authority unless the pension paying authority does not confirm the rate of payment at the maximum rate. In such instances an application as detailed in clause 1 is required.
- 3.3 A pensioner who qualifies is entitled to a remission calculated on a pro-rata basis from the date of pension entitlement to the end of the quarter. The pro-rata adjustment will only apply for the quarter in which the application is made and is not retrospective to a prior quarter. However, where there are extenuating circumstances, Council Remission may be backdated to a maximum of the current year plus the two previous years.
- 3.4 **Transitional Provision**  
Notwithstanding Clause 2.1, the Council may upon application from a pensioner who previously qualified for the extended discount concession under the previous Moreton Shire Council Policy and who would if it were not for this section no longer qualify for remission under the new policy, grant a remission of rates equivalent to the amount of discount which would otherwise be allowed provided the rates and property related debts are paid in full by the due date of the fourth quarter's rate notice and provided the owners are eligible for the state government subsidy.

### 4. RETIREMENT VILLAGES, MOBILE HOME VILLAGES OR OTHER SIMILAR FACILITY

- 4.1 A remission may be granted to a resident of a retirement village, mobile home village or other similar residential facility approved by Council, subject to the applicant meeting the eligibility criteria and conditions defined in this policy and the owner of the land or their agent:-
- providing proof to Council that the facility meets the appropriate guidelines in accordance with associated legislation including *Retirement Village Act 1999*, *Manufactured Homes (Residential Parks) Act 2003*.
  - Providing proof that the applicant is the owner of the residential unit or holds tenure in perpetuity or a similar agreement approved by Council.

- confirming that the residential unit is the applicant's principle place of residence.
- completing the appropriate documentation that binds the owner to pass on the remission to the successful applicant.

### 4.2 Remission will be calculated on the following basis:-

30% of the general rate applicable to each residential unit where an eligible pensioner resides to a maximum \$235.00 per annum.

Annual general rate/no of units x 30% = remission  
(Corp Serv Ctee 17/08/95 - Council 23/08/95  
CI 45.02)

Council extends Clause 3.4, being the Transitional Provision of the Pensioner Remission Policy, beyond 30 June 1996.

## RATES POLICY

### CONCESSION FOR RATES AND CHARGES (CHAPTER 14 PART 6 LOCAL GOVERNMENT ACT 1993)

A local government may exercise a power under Chapter 14 Part 6 of the *Local Government Act 1993* if the local government resolves that the case justifies the exercise of the power or the case is of a kind that has been accepted by resolution of the local government as justifying the exercise of the power.

This only applies to an organisation making an application for rating concession from the date of

Council's resolution approving this policy.

### CHARITABLE ORGANISATIONS

For the purpose of this policy charitable organisation means any one or more of the following:

- 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;
- An organisation aiding in any manner howsoever, of any hospital or ambulance or nursing service in the city;
- An organisation which purpose is to promote or assist in the promotion of providing educational, training or information aimed at youth development or leisure opportunities;
- An organisation which the Council determines to be a charitable purpose;
- The preservation, restoration or maintenance of structures or places of cultural, environmental, historic, heritage or scientific significance to the local government's area;

- An entity that provides assistance or encouragement for the arts or cultural development;
- An organisation which purpose is to provide early childhood care and are affiliated with Crèche and Kindergarten Association or is a community based early childhood care provider;

An organisation must provide to Council an application on the prescribed form made out and signed by the owner of the land and a copy of the organisation's constitution, which details the objectives of the organisation. The land must be used for the purpose which the rating concession is being applied unless otherwise determined by Council.

Organisations deemed to be classed as Charitable for the purpose of a rate concession shall be entitled to receive a general rate concession of 100%.

### NON-PROFIT/SPORTING ORGANISATIONS

For the purpose of this policy, non-profit/sporting organisation means the following:

**An organisation whose objects do not include the making of profit**

An organisation must provide to Council an application on the prescribed form made out and signed by the owner of the land and a copy of the organisation's constitution which details the objectives of the organisation. The objectives of the organisation should indicate that the organisation does not make a profit, which is distributed, to the directors or principals. The organisation may make a profit, but if this profit is not distributed to the directors or principals but distributed only for the purpose of the continued operation of the organisation this does not impede the organisation from being classed as non-profit.

The land must be used for the purpose which the rating concession is being applied unless otherwise determined by Council.

Organisations deemed to be classed as non-profit/sporting for the purpose of a rate concession shall be entitled to receive a general rate concession of 100%.

### Hardship concession

In accordance with the *Local Government Act 1993* Council will grant a deferral of liability to pay rates for 6 months from the time of the approved hardship application.

Where a ratepayer has requested a concession on a hardship basis, the ratepayer must provide to Council an application signed by the owner of the land and provide the following information:

- Occupation of rate payer;
- Number of dependents (if applicable);
- Present income and prospective income from all sources;

- Financial position (provide details of the last three most recent bank statements);
- Details of major assets owned and major liabilities.

For hardship concession to be granted the ratepayer should demonstrate that payment of the rate will or has affected the well-being of one or more individuals in such a way as to constitute an unreasonable outcome based on present community standards.

The provision of hardship concession does not extend to companies that are established to engage in entrepreneurial activities that have associated risks of failure ever present.

### OTHERS

Where an application falls outside this policy and it is determined that the application requires special consideration by Council, a report with a recommendation to the appropriate Council meeting shall be made.

### RATES AND CONCESSIONS GRANTED 2014-2015

Council Granted Pensioner Remission	\$1,675,079.65
Council Granted Non-Profit/Sporting Bodies Concessions	\$435,441.80
<b>Total</b>	<b>\$2,110,521.45</b>

### REGISTER OF ORGANISATIONS THAT RECEIVE A RATE CONCESSION

A register of organisations that have been granted a rate concession is to be kept and updated when applicable.

### YEARLY REVIEW OF ORGANISATIONS RECEIVING A RATE CONCESSION

Organisations receiving a rate concession under this policy are to be reviewed yearly. This requires the Organisations to provide to Council relevant details as requested. This review is to be performed prior to 30 June each year.

### CONSULTATION WITH DIVISIONAL COUNCILLOR

As part of the decision making process the divisional councillor will be consulted prior to any decision or recommendation being made as to the eligibility of the application.

## DEBT POLICY

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

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

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

All Ipswich City Council borrowings including existing loan balances are on a principal and interest basis with the exception of those borrowings for strategic asset acquisitions and those borrowings allocated to fund Council's investment in Queensland Urban Utilities. Borrowings including existing loan balances for strategic asset acquisitions and borrowings including existing loan balances allocated to fund Council's investment in Queensland Urban Utilities are on an interest only basis. All Council borrowings on a principal and interest basis have a maximum term to maturity of 15 years.

Loan borrowings for strategic asset acquisitions are for projects that are intended to enhance the commercial business centres of the City. Loan borrowings allocated to fund Council's investment in Queensland Urban Utilities are to offset shareholder loans provided by Council to Queensland Urban Utilities. Loan borrowings allocated to Council Departments are for growth/enhancement related projects and are required to meet the increasing service needs of Council's customers and the Ipswich community.

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

The overall position of debt for the Council for 2014-2015 is an increase of \$15.4 million to \$466.2 million from the previous level of \$430.8 million. Table 5 reflects the anticipated loan balances and movements for 2014-2015 and the next nine financial years.



*Adventure by B Donaldson*



Table 5

LOAN LIABILITIES		2015-2016 ESTIMATED \$'000	2016-2017 ESTIMATED \$'000	2017-2018 ESTIMATED \$'000	2018-2019 ESTIMATED \$'000	2019-2020 ESTIMATED \$'000	2020-2021 ESTIMATED \$'000	2021-2022 ESTIMATED \$'000	2022-2023 ESTIMATED \$'000	2023-2024 ESTIMATED \$'000
Opening Balance	430,632	251,547	259,812	251,303	241,298	224,826	202,034	177,969	152,556	125,718
<i>add</i> New Borrowings	30,000	25,000	10,000	10,000	5,000	-	-	-	-	-
<i>add</i> Market Value Realisation Charge	7,351	-	-	-	-	-	-	-	-	-
<i>less</i> Principal Repayments	216,436	16,735	18,509	20,005	21,472	22,792	24,065	25,413	26,838	28,345
Closing Balance	251,547	259,812	251,303	241,298	224,829	202,034	177,969	152,556	125,718	97,373
Borrowing Costs	20,885	14,417	14,269	13,725	12,972	11,890	10,617	9,269	7,844	6,337

Note – The opening balance of \$255.7 million reflects the payout of \$203.3 million previously allocated to fund Council's investment in Queensland Urban Utilities. This loan was repaid during the 2014-2015 financial year.

## RURAL FIRE RESOURCES SPECIAL LEVY

In accordance with section 94 of the Local Government Regulation 2012, the Council has decided to levy a special charge of \$42.00 per annum per rating assessment on rateable land within that part of the local government area deemed specially benefited by the purchase, maintenance of equipment and training by the Rural Fire Brigades operating in the local government area.

An Overall Plan for the Rural Fire Resources Levy and identified the land specially benefited as being those parcels outside the Urban Fire District.

The proceeds derived by the Council from the special charge are to be forwarded, at quarterly intervals, to the Ipswich Group Rural Fire Brigades to fund the provision of equipment and training for the Rural Fire Brigades.

## ADMINISTRATIVE ACTION COMPLAINTS

Ipswich City Council recognises that it should be open and accountable for the decisions it makes. Council is committed to ensuring Administrative Action Complaints are dealt with in a confidential, efficient, effective, fair, transparent and economical manner.

To ensure this, Council has:-

- a formal Complaints Management Policy and Procedure currently available on Council's website [http://www.ipswich.qld.gov.au/about\\_council/legislation/index.php](http://www.ipswich.qld.gov.au/about_council/legislation/index.php)
- competent Governance staff trained in 'complaints and conflict management' and 'dealing with difficult people'.

Complaints are dealt with by the Corporate Services and Risk Manager and reviewed by the CEO, where necessary. Unresolved complaints are referred to the Queensland Ombudsman.

Pursuant to section 187 of the *Local Government Regulation 2012* Administrative Action Complaints received during the 2014-2015 year were:

Administrative Action Complaints received 2014-2015	35
Resolved Administrative Action Complaints under Council's Complaints Management Process	34
Number of Unresolved Administrative Action Complaints	1
Number of Unresolved Administrative Action Complaints from 2014-2015 Financial Year	0

Complaints were resolved in accordance with the Policy and Procedure. This resolution rate indicates Council's commitment to dealing with administrative action complaints and that Council's policy and procedure worked effectively in achieving such a result. Both policy and procedure are subject to regular review by the Governance Branch to ensure legislative compliance and that Council's business processes provide for a satisfactory resolution outcome.

## CODE OF COMPETITIVE CONDUCT

No new significant business activities were undertaken during the 2014-2015 year and Council applied the Code of Competitive Conduct to the following business activities:

- Ipswich Waste
- Building Certification
- Roads and Drainage

Section 45 of the *Local Government Act 2009* states that a local government's annual report must include a list of its activities that were business activities during the financial year and a statement as to whether or not Council resolved to apply the Code of Competitive Conduct to each of those activities and, if not, the reason it was not applied. In relation to section 45, Council did not make any decisions in relation to competitive neutrality complaints in the 2014-2015 financial year.

## CHANGE TO TENDERS

Section 190(1)(e) of the *Local Government Regulation 2012* states that a local government's annual report must contain a list of all actions taken in relation to Change to Tenders during the year. During the 2013-2014 financial year Ipswich City Council did not take any actions under section 228(7) of the *Local Government Regulation 2012*.

## LIST OF REGISTERS

Section 190 of the *Local Government Regulation 2012* states a local government must keep a list of registers. Ipswich City Council Publication Scheme contains a list of Registers available for inspection. The Publication Scheme is available on Council's website [www.ipswich.qld.gov.au](http://www.ipswich.qld.gov.au)

## SERVICES, FACILITIES OR ACTIVITIES SUPPLIED BY ANOTHER COUNCIL

During the 2014-2015 financial year, Ipswich City Council did not enter into any joint government activities as prescribed in section 190 of the *Local Government Regulation 2012*.

## BENEFICIAL ENTERPRISES

Ipswich City Council did not undertake any beneficial enterprises during the 2014-2015 financial year.

## ORDERS, RECOMMENDATIONS AND ASSESSMENTS

Section 186 of the Local Government Regulation 2012 states that a local government must include particulars as detailed below:

The total number of orders and recommendations made under section 180(2) or (4) of the <i>Local Government Act 2009</i> ('the Act').	0
The total number of orders made under section 181 of the Act.	0
The number of complaints for which no further action was taken under section 176C(2) of the Act.	0
The number of complaints referred to the Chief Executive Officer under section 176C(3)(a)(i) of the Act.	0
The number of complaints referred to the Mayor under section 176C(3)(a)(ii) or (b)(i) of the Act.	0
The number of complaints referred to the Chief Executive Officer under section 176C(4)(a) of the Act.	0
The number of complaints assessed by the Chief Executive Officer as being about official misconduct.	0
The number of complaints heard by a regional conduct review panel.	0
The number of complaints heard by The Local Government Remuneration and Discipline Tribunal.	0
The number of complaints to which Section 176C (6) of the Act applied.	0

## OVERSEAS TRAVEL

Section 188 of the *Local Government Regulation 2012* states that a local government's annual report must contain details of overseas travel undertaken during the year. During 2014-2015, overseas travel paid by Ipswich City Council to the value of \$159,638 were undertaken by Ipswich City Council employees or Councillors, details of which are:

DESTINATION / PURPOSE	TRAVELLER / POSITION
<b>AUCKLAND AND NELSON, NEW ZEALAND</b> Speaker at Local Government New Zealand Conference (Nelson) and meetings with Tzu Chi (Auckland) <i>NB. Conference organisers provided Business Class Airfares and 1x night accommodation in Nelson</i>	Mayor Paul Pisasale
<b>NELSON, NEW ZEALAND</b> Assisting the Mayor at Local Government New Zealand Conference	Alan W Brown
<b>JAPAN</b> Local Government Exchange <i>NB. Accommodation provided</i>	Laurie Mundt
<b>TAIWAN &amp; JAPAN</b> Taiwan Delegation, Nerima Delegation, Osaka Meetings <i>NB. Peter Low / Claypave to reimburse Council for additional cost of Business Class airfare Brisbane / Tokyo return</i>	Mayor Paul Pisasale
<b>TAIWAN &amp; JAPAN</b> Taiwan Delegation, Nerima Delegation, Osaka Meetings	Cr Paul Tully
<b>TAIWAN &amp; JAPAN</b> Assisting the Mayor at Taiwan Delegation, Nerima Delegation, Osaka Meetings	Heather Gunn
<b>TAIWAN &amp; JAPAN</b> Taiwan Delegation, Nerima Delegation, Osaka Meetings	Cr Cheryl Bromage
<b>AUCKLAND, NEW ZEALAND</b> Local Government Chief Officers Group Meeting	Jim Lindsay



DESTINATION / PURPOSE	TRAVELLER / POSITION
<b>FROM CANADA TO IPSWICH RETURN</b> Ipswich Top 7 Intelligent Communities – judging	John Jung * (guest judge) – founder of Intelligent Community Forum
<b>SHANGHAI, CHINA AND TAIWAN</b> People's Republic of China – meetings and delegation	Mayor Paul Pisasale
<b>SHANGHAI, CHINA AND TAIWAN</b> Assisting the Mayor at People's Republic of China – meetings and delegation	Ben Hayward
<b>CANADA &amp; USA</b> Intelligent Communities Summit and Cisco US Smart Cities Tour	Matthew Schultz
<b>CANADA &amp; USA</b> Intelligent Communities Summit and Cisco US Smart Cities Tour	Mayor Paul Pisasale
<b>CANADA &amp; USA</b> Intelligent Communities Summit and Cisco US Smart Cities Tour	Jim Lindsay

\*John Jung is not an employee or Councillor for Ipswich City Council.

## COUNCIL INVITES YOUR FEEDBACK

This document is published by Council in accordance with the requirements of the Local Government Regulation 2012. Ipswich City Council complies with the legislation and welcomes all enquiries and comments.







# Annual Financial Statements

For the year ended 30 June 2015



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## UNAUDITED FOREWORD TO THE FINANCIAL STATEMENTS

For the Year Ended 30 June 2015

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### **Introduction:**

Ipswich City Council is a local government authority incorporated in Australia under the *Local Government Act 2009*. It is a key regional centre of South East Queensland, surrounded by the Brisbane, Logan, Scenic Rim Regional, Lockyer Valley Regional and Somerset Regional Councils. At June 2015 Council had 71,321 rateable properties (June 2014: 69,448) and an estimated population of 189,889.

At 30 June 2015, Council's registered office and principal place of business was at 45 Roderick Street Ipswich in the midst of a local government precinct including the Hayden Centre, the Ipswich Global Information Centre, the W.G. Hayden Humanities Building and the Civic Centre. Ipswich City Council also has a customer contact centre and leases office space in the Ipswich CBD. Depots are also located at Goodna, Redbank Plains, Riverview, Booval, Ipswich, Queens Park, Flinders View, Yamanto, Marburg and Rosewood.

Principal activities undertaken by Council during the period included:

- the management of the City's development and growth;
- the identification of places of cultural heritage significance within Ipswich and to encourage their conservation for present and future generations;
- the provision of a waste regulation and rehabilitation service;
- the protection, promotion and enhancement of the environment, health and well-being of present and future generations;
- the fostering of the vitality of community and cultural services to enhance the wellbeing of the Ipswich community;
- the development of plans to ensure that roads, parking, traffic and stormwater drainage infrastructure matches the community's existing and future needs;
- the minimisation of the effects of disasters or major emergencies in the Ipswich region;
- the protection and sustainable use of the natural environment and enhancement of parks and streetscapes;
- the improvement of opportunities for community participation in sport and recreation;
- the development of a strong economy by encouraging appropriate development, investment, partnerships and local employment; and
- the creation of a socially responsible and prosperous Ipswich region through the provision of opportunities for lifelong learning and community engagement, and to maximise opportunities through partnerships with public, private and community sectors.

## UNAUDITED FOREWORD TO THE FINANCIAL STATEMENTS

For the Year Ended 30 June 2015

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### **Significant Items**

#### ***Asset Revaluations***

Revaluations were conducted on land during 2014-2015 by Cardno (QLD) Pty Ltd (refer Note 16 and 17). This is in accordance with Council's policy of revaluing non-infrastructure assets on a five year rolling basis provided that these assets do not experience significant and volatile change in fair value. The revaluation of land assets in 2014-2015 resulted in a decrease of Council's asset portfolio by \$13.3m. Land asset valuations are based on property sales in the Ipswich district. In 2014-2015, property sales reflected a lower level relative to those applicable at the height of the real estate market in previous years.

#### ***QUU Receivable and Loan***

Ipswich City Council (ICC) in consultation with Queensland Urban Utilities (QUU) and Queensland Treasury Corporation (QTC) received approval from the Treasurer on the 24 June 2015 to dissolve the existing Participating Local Government (PLG) loan agreement between ICC and QUU, and for QUU to repay its liability to ICC under the PLG loan agreement.

QUU repaid ICC the book value of the PLG loan of \$202.3m. In accordance with the Treasurer's approval ICC was required to apply these proceeds from QUU to repaying existing QTC debt. ICC was required to repay \$209.6m for the market value of its QTC loan. As a result, ICC refinanced existing debt of \$6.9m following the market value adjustment of \$7.4m and finalised the existing QTC loan.

The refinancing transactions had minimal financial implications for ICC and would not result in any long term deterioration of ICC's financial position.



## UNAUDITED FOREWORD TO THE FINANCIAL STATEMENTS

For the Year Ended 30 June 2015

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### Interpretation of the Financial Statements:

A brief interpretation of each of the Financial Statements contained within this report follows:

#### *Statement of Comprehensive Income*

The Statement of Comprehensive Income discloses revenues received and expenses incurred by Council during the year. These revenues and expenses have been measured in accordance with the accrual accounting convention and are shown both in total and by type. Where indicated, the notes to the Financial Statements provide additional analysis of the component balances comprising the amounts included on the face of this Statement.

This Statement provides an indication of the financial performance of Council and its ability to deliver existing service levels to the community given the level of revenue raised. It also shows Council's ability to maintain its existing asset base.

Council's financial sustainability has been further improved by retiring the debt in Queensland Urban Utilities during the 2014-2015 financial year. The reduced debt levels puts the city in a strong position to fund future infrastructure projects needed for a growing city. With the Ipswich region estimated to be growing at 3.1 per cent, Council is focused on investing in the future through investment of infrastructure projects and delivery of services to the community, while delivering value for money for the residents and businesses of Ipswich.

For the 12 months ending 30 June 2015 Council has reported a Net Surplus of \$78.6m. This represents an increase of \$16.7m on the 30 June 2014 figure of \$61.9m. This has resulted from an increase of \$38.6m in revenue and an increase in expenses of \$21.9m.

Further analysis follows:

#### Revenue

1. Net rates and utility charges have increased by 7.2% or \$10.2m (refer Note 3).
2. Fees and charges have increased by 5.6% or \$1.3m mainly due to an increase in developer charges of \$1.2m (refer Note 4).
3. Sales contracts and recoverable works have increased by 39.13% or \$1.1m.
4. Government grants have increased by 46.4% or \$8.2m mainly due to an increase in grants relating to financial assistance of \$3.3m, upgrading of flood defences of \$3m and stage 2 of Robelle Domain of \$4.3m. This was offset by a decrease in grants received from the Queensland Reconstruction Authority (QRA) of \$1.9m and grants relating to sporting programs of \$0.5m (refer Note 5).
5. Cash contributions have decreased by 35.4% or \$6.5m due to revenue relating to developer infrastructure agreements (refer Note 5).
6. Income from donated assets has increased by 36.6% or \$10.5m mainly due to donated infrastructure assets received for projects at Swanbank Enterprise Park (Stage 1) of \$8.8m and Brookwater (Stage 10A) of \$3.8m (refer Note 5).
7. Interest revenue has increased by 6.3% or \$1.1m due to an increase in interest revenue from controlled entities and QTC cash funds (refer Note 6).
8. Other revenue has increased by 35.1% or \$11.7m due to an increase of \$6.6m in dividends paid by Queensland Urban Utilities (QUU), \$3m dividend declared payable by Ipswich City Enterprises Pty Ltd and other sundry receipts of \$2.1m (refer Note 7).

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IPSWICH CITY COUNCIL

## UNAUDITED FOREWORD TO THE FINANCIAL STATEMENTS

For the Year Ended 30 June 2015

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### **Interpretation of the Financial Statements (continued):**

#### ***Statement of Comprehensive Income (continued)***

##### Expenses:

1. Employee expenses have decreased by 3.5% or \$2.8m (refer Note 8).
2. Materials and services costs have increased by 7.6% or \$5m due to an increase in other services of \$2.6m, capitalised expense of \$0.8m, materials and miscellaneous consultants expense of \$1.3m (refer to Note 9).
3. Depreciation costs increased by 27.1% or \$12m due to an increase in depreciation of Flood and Drainage (\$3.3m), Plant and Equipment (\$1m) and Roads, Bridges and Footpaths (\$7.9m). This increase was offset by a decrease in depreciation for Buildings and Structures (\$0.1m) (refer to Note 16).
4. Finance costs have increased by 36.3% or \$7.7m mainly due to an increase in market value realisation charges of \$7.4m relating to the PLG loan and interest costs relating to QTC loans (\$0.3m) (refer Note 10).
5. Other expenses have increased by 15.2% or \$0.8m mainly due to an increase in general expenses (\$0.5m), donations paid to community organisations (\$0.4m). This increase was offset by a decrease in operating lease rentals (\$0.1m) (refer Note 11).

#### ***Statement of Financial Position***

The Statement of Financial Position provides an overview of the overall financial state of the Council at year end. It contains information on the value of the total assets and liabilities controlled by Council at 30 June 2015.

Assets and liabilities are divided into current and non-current components, with current assets and liabilities being those expected to be held or settled within one year. Conversely, non-current assets and liabilities are those expected to be held or settled sometime in the future but not within one year. Total liabilities are deducted from total assets to calculate the net community assets or net worth of the City. These net assets are represented by various components of community equity. The notes to the Financial Statements provide additional analysis of the component balances comprising the amounts included on the face of this Statement.

For the twelve months ending 30 June 2015, there was a decrease of \$112.1m in total assets and a decrease of \$180.9m in total liabilities resulting in a net increase in Council's community equity of \$68.8m.

The \$112.1m decrease in total assets is attributable to a decrease in trade and other receivables of \$187.5m (refer Note 14). This was offset by an increase in property, plant and equipment of \$18.7m (refer Note 16), intangibles of \$0.5m (refer to Note 18), investments of \$4.8m (refer Note 13) cash and cash equivalents of \$45.4m (refer Note 12), non-current assets held for sale of \$4.8m (refer Note 15) and other financial assets of \$1m.

The \$180.9m decrease in total liabilities is due to a decrease in borrowings of \$179.1m (refer Note 20) and provisions of \$12m (refer Note 21). This decrease was offset by an increase in other liabilities of \$7m (refer Note 22) and trade and other payables of \$3.1m (refer Note 19).

## UNAUDITED FOREWORD TO THE FINANCIAL STATEMENTS

For the Year Ended 30 June 2015

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### **Interpretation of the Financial Statements (continued):**

#### ***Statement of Cash Flows***

The Statement of Cash Flows shows the actual cash inflows and outflows for the year for each of the major types of activities that Council undertakes, and the resulting movement in the cash balance as shown on the Statement of Financial Position arising from these cash flows.

For the year ended 30 June 2015, there was:

- total inflows of \$535.1m, and
- total outflows of \$489.7m

This resulted in a net increase in cash of \$45.4m for the year ended 30 June 2015.

Cash flows from investments increased when compared to the prior year with redemption in term deposits of \$9m (2014: \$2m). Repayments from equity investments increased by \$203.5m (2014: \$1.5m) due to QUU's repayment of \$202.3m for the PLG loan and repayment of \$1.2m as a result of the wind up of Ipswich City Developments Pty Ltd.

For borrowings Council acquired a loan advance of \$30m as partial funding for Council's trunk infrastructure and capital programs and redemptions increased to \$216.4m mainly due to the repayment of a loan with QTC of \$202.3m.

While this Statement provides a broad level overview of the cash transactions incurred during the year, it does not provide information on non-cash transactions.

#### ***Statement of Changes in Equity***

The Statement of Changes in Equity supplements the Statement of Financial Position by detailing the movements in each of the components of equity during the 12 months ending 30 June 2015. Both of these Statements show that the increase in total equity is comprised of:

- a net increase of \$78.7m in the Accumulated Surplus
- a net decrease of \$9.8m in the Asset Revaluation Surplus

This Statement only shows these movements at a very broad level and additional information regarding these movements is available in Notes 23.



IPSWICH CITY COUNCIL  
**STATEMENT OF COMPREHENSIVE INCOME**  
For the Year Ended 30 June 2015

	Note	2015 \$'000s	2014 \$'000s
<b>Revenue and Other Income:</b>			
<b>Recurrent Revenue</b>			
Net rates and utility charges	3	151,811	141,634
Fees and charges	4	24,953	23,637
Sales contracts and recoverable works		4,078	2,931
Grants and contributions	5 (i)	14,791	15,028
Interest revenue	6	18,684	17,571
Other revenue	7	44,951	33,284
		<u>259,268</u>	<u>234,085</u>
<b>Capital Revenue</b>			
Grants, subsidies, contributions and donations	5 (ii)	70,980	57,673
<b>Total Revenue</b>		<u>330,248</u>	<u>291,758</u>
<b>Capital Income</b>		(20)	(155)
<b>Total Income</b>		<u>330,228</u>	<u>291,603</u>
<b>Expenses:</b>			
<b>Recurrent Expenses</b>			
Employee expenses	8	(77,201)	(80,007)
Materials and services	9	(71,291)	(66,278)
Depreciation	16	(56,461)	(44,438)
Amortisation	18	(6,689)	(9,724)
Finance costs	10	(29,071)	(21,329)
Other expenses	11	(6,294)	(5,463)
		<u>(247,006)</u>	<u>(227,240)</u>
<b>Capital Expenses</b>			
		(4,546)	(2,427)
<b>Total Expenses</b>		<u>(251,552)</u>	<u>(229,667)</u>
<b>Net Result</b>		<u>78,676</u>	<u>61,936</u>
<b>Other Comprehensive Income/(Loss):</b>			
<b>Items that will not be reclassified to net result</b>			
Increase / (decrease) in asset revaluation surplus	23	(9,839)	143,644
Share of other comprehensive income from associates	13	55	159
<b>Total Other Comprehensive Income/(Loss) for the year</b>		<u>(9,784)</u>	<u>143,803</u>
<b>Total Comprehensive Income/(Loss) for the year</b>		<u>68,892</u>	<u>205,739</u>

The above statement should be read in conjunction with the accompanying notes and summary of significant accounting policies.

IPSWICH CITY COUNCIL  
**STATEMENT OF FINANCIAL POSITION**  
As at 30 June 2015

	Note	2015 \$'000s	2014 \$'000s
<b>Current Assets</b>			
Cash and cash equivalents	12	83,200	37,736
Investments	13 (i)	35,000	44,000
Trade and other receivables	14 (i)	21,209	21,347
Inventories		781	718
Other financial assets		3,989	3,016
		144,179	106,817
Non-current assets held for sale	15	4,817	-
		148,996	106,817
<b>Non-current Assets</b>			
Investments	13 (ii)	373,956	360,091
Trade and other receivables	14 (ii)	72,936	260,265
Property, plant and equipment	16	2,202,311	2,183,600
Intangible assets	18	26,036	25,565
		2,675,239	2,829,521
<b>TOTAL ASSETS</b>		<b>2,824,235</b>	<b>2,936,338</b>
<b>Current Liabilities</b>			
Trade and other payables	19 (i)	25,017	21,384
Borrowings	20 (i)	16,735	52,761
Provisions	21 (i)	5,680	4,954
Other liabilities	22 (i)	2,818	2,024
		50,250	81,073
<b>Non-current Liabilities</b>			
Trade and other payables	19 (ii)	415	1,014
Borrowings	20 (ii)	234,812	377,871
Provisions	21 (ii)	18,821	31,580
Other liabilities	22 (ii)	53,317	47,071
		307,365	457,536
<b>TOTAL LIABILITIES</b>		<b>357,615</b>	<b>538,609</b>
<b>NET COMMUNITY ASSETS</b>		<b>2,466,620</b>	<b>2,397,729</b>
<b>Community Equity</b>			
Asset revaluation surplus	23	641,282	651,121
Accumulated surplus		1,825,338	1,746,608
<b>TOTAL COMMUNITY EQUITY</b>		<b>2,466,620</b>	<b>2,397,729</b>

*The above statement should be read in conjunction with the accompanying notes and summary of significant accounting policies.*

IPSWICH CITY COUNCIL  
**STATEMENT OF CASH FLOWS**  
For the Year Ended 30 June 2015

	Note	2015 \$'000s	2014 \$'000s
<b>Cash Flows from Operating Activities:</b>			
Receipts from customers		208,408	196,278
Payments to suppliers and employees		(168,115)	(181,595)
		20,293	14,683
Grants, Subsidies and Contributions		45,631	42,219
Interest received		14,608	14,131
QUU Tax Equivalents Revenue	7	5,570	5,963
QUU Participation Return		12,246	8,675
Borrowing costs		(22,627)	(21,082)
<b>Net Cash Inflow (Outflow) from Operating Activities</b>	24	<b>85,721</b>	<b>64,589</b>
<b>Cash Flows from Investing Activities:</b>			
Payments for property, plant and equipment		(64,251)	(70,362)
Payments for intangible assets	18	(7,437)	(9,336)
Net transfer (to) from cash investment	13 (i)	9,000	2,000
Advance for loan to controlled entities		(10,834)	(569)
Repayment of loans from controlled entities		1,186	1,510
Repayment of loans from PLG Loan		202,309	-
Proceeds from sale of property plant and equipment		6,207	2,581
<b>Net Cash Inflow (Outflow) from Investing Activities</b>		<b>136,180</b>	<b>(74,176)</b>
<b>Cash Flows from Financing Activities:</b>			
Proceeds from borrowings	20	30,000	25,000
Repayment of borrowings	20	(216,436)	(11,338)
<b>Net Cash Inflow (Outflow) from Financing Activities</b>		<b>(186,436)</b>	<b>13,662</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents Held</b>		<b>45,465</b>	<b>4,075</b>
Cash and Cash Equivalents at Beginning of Reporting Period		37,736	33,661
<b>Cash and Cash Equivalents at End of Reporting Period</b>	12	<b>83,200</b>	<b>37,736</b>

*The above statement should be read in conjunction with the accompanying notes and summary of significant accounting policies.*



IPSWICH CITY COUNCIL

**STATEMENT OF CHANGES IN EQUITY**

For the Year Ended 30 June 2015

	Note	TOTAL				Asset Revaluation Surplus	
		2015 \$'000s	2014 \$'000s	2015 \$'000s	2014 \$'000s	2015 \$'000s	2014 \$'000s
Balance at beginning of period		2,397,729	2,196,295	1,746,608	1,688,188	651,121	508,107
Effect of correction of an error		-	(4,305)	-	(4,305)	-	-
Prior period error relating to intangible assets	1 (w)	-	(4,305)	-	(4,305)	-	-
<b>Restated Balances</b>		<b>2,397,729</b>	<b>2,191,990</b>	<b>1,746,608</b>	<b>1,683,883</b>	<b>651,121</b>	<b>508,107</b>
Net operating surplus / (deficit)		78,676	61,936	78,676	61,936	-	-
Other comprehensive income for the year							
Increase/(Decrease) in Asset Revaluation Surplus		(9,839)	143,644	-	-	(9,839)	143,644
Share of other comprehensive income from associate		55	159	55	159	-	-
<b>Total comprehensive income for the year</b>		<b>68,892</b>	<b>205,739</b>	<b>78,731</b>	<b>62,095</b>	<b>(9,839)</b>	<b>143,644</b>
Transfer from asset revaluation surplus		-	-	-	630	-	(630)
<b>Balance at end of period</b>		<b>2,466,620</b>	<b>2,397,729</b>	<b>1,825,338</b>	<b>1,746,608</b>	<b>641,282</b>	<b>651,121</b>

The above statement should be read in conjunction with the accompanying notes and summary of significant accounting policies.

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IPSWICH CITY COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

For the Year Ended 30 June 2015

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**1. Summary of Significant Accounting Policies**

**(a) Basis of Preparation**

The Ipswich City Council is constituted under the Queensland *Local Government Act 2009* and is domiciled in Australia.

These general purpose financial statements are for the period 1 July 2014 to 30 June 2015 and have been prepared in compliance with the requirements of the *Local Government Act 2009*, *Local Government Regulation 2012*, Australian Accounting Standards, Australian Accounting Interpretations and other pronouncements issued by the Australian Accounting Standards Board.

These general purpose financial statements comply with all accounting standards and interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to Council's operations and effective for the current reporting period. Because the Council is a not-for-profit entity and the Australian Accounting Standards include requirements for not-for-profit entities which are inconsistent with International Financial Reporting Standards (IFRS), to the extent these inconsistencies are applied these financial statements do not comply with IFRS. The main impacts are the offsetting of revaluation and impairment gains and losses within a class of assets, and the timing of the recognition of non-reciprocal grant revenue.

These financial statements have been prepared under the historical cost convention, except for the following:

- financial assets and liabilities, certain classes of property, plant and equipment and investment property which are measured at fair value;
- assets held for sale which are measured at fair value less cost of disposal.

The accrual basis of accounting has been used.

The Council uses the Australian Dollar as its functional currency and its presentation currency.

*Recurrent/Capital Classification*

Revenue and expenditure are presented as "recurrent" or "capital" in the Statement of Comprehensive Income on the following basis:

- Capital revenue includes grants and subsidies received which are tied to specific projects for the replacement or upgrade of existing non-current assets and /or investment in new assets. It also includes non-cash contributions which are usually infrastructure assets received from developers.

The following transactions are classified as either "Capital Income" or "Capital Expenses" depending on whether they result in accounting gains or losses:

- disposal of non-current assets
- discount rate adjustments to restoration provisions
- revaluation of investment property and property, plant and equipment.

All other revenue and expenses have been classified as "recurrent".

Grants and contributions are to be classified as operating or capital depending on the purpose for which they were received and not on the purpose for which they were spent. General purpose grants and contributions are all classified as operating regardless of how they are spent.

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IPSWICH CITY COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

For the Year Ended 30 June 2015

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**1. Summary of Significant Accounting Policies (continued)**

**(b) Critical Accounting Judgements and Key Sources of Estimation Uncertainty**

In the application of Council's accounting policies, management is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and ongoing assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods as relevant. Judgements, estimates and assumptions that have a potential significant effect include valuation and depreciation of property, plant and equipment (Note 1k and Note 16), impairment of property, plant and equipment, provisions (Note 21), commitments (Note 25) and contingent liabilities (Note 31).

**(c) Adoption of New and Revised Accounting Standards**

In the current year, Council adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to its operations and effective for the current reporting period. The adoption of the new and revised Standards and Interpretations has not resulted in any material changes to the Council's accounting policies. These standards comprised AASB 10 *Consolidated Financial Statements*, AASB 11 *Joint Arrangements*, AASB 12 *Disclosure of Interests in Other Entities*, AASB 127 (revised 2011) *Separate Financial Statements* and AASB 128 (revised 2011) *Investments in Associates and Joint Ventures*. The impact of these standards is summarised below:

**Consolidated Standards (effective from 1 January 2014)**

AASB 10 redefines and clarifies the concept of control of another entity, and is the basis for determining which entities should be consolidated into another entity's financial statements. Council controls seven entities, but due to the materiality of each entity none have been consolidated in Council's financial statements. Details of these entities can be found in Note 30.

AASB 12 requires an entity to disclose the nature and risks associated with its interests in other entities and the effect of those interests on its financial position, financial performance and cash flows. This standard applies to any interest in a subsidiary, joint arrangement, associate or unconsolidated structured entity. AASB 12 requires disclosure about the risks to which an entity is exposed from its involvement with structured entities. Council controls seven entities and details can be found in Note 30.



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IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2015

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**1. Summary of Significant Accounting Policies (continued)**

**(c) Adoption of New Accounting Standards (continued)**

Council has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective. Council applies standards and interpretations in accordance with their respective commencement dates.

**AASB 9 Financial Instruments (effective from 1 January 2018)**

At the date of authorisation of the financial report, AASB 9 *Financial Instruments* is the only new accounting standard with a future application date that is expected to have a material impact on Council's financial statements.

AASB 9, which replaces AASB 139 *Financial Instruments: Recognition and Measurement*, is effective for reporting periods beginning on or after 1 January 2018 and must be applied retrospectively. The main impact of AASB 9 is to change the requirements for the classification, measurement and disclosures associated with financial assets. Under the new requirements the four current categories of financial assets stipulated in AASB 139 will be replaced with two measurement categories: fair value and amortised cost and financial assets will only be able to be measured at amortised cost where very specific conditions are met. As a result, Council will be required to measure its financial assets at fair value.

Management have yet to assess the impact that AASB 9 *Financial Instruments* and 2009-11 *Amendments to Australian Accounting Standards* arising from AASB 9 is likely to have on the financial statements of Council as it is anticipated that further amendments will occur. Council does not expect to implement the amendments prior to the adoption date of 1 January 2018.

**AASB 15 Revenue from Contracts with Customers (effective from 1 January 2017)**

Due to its recent release, Council is still reviewing the way that revenue is measured and recognised to identify whether AASB 15 *Revenue from Contracts with Customers* will have a material impact. To date no impact has been identified for Council's revenue from contracts with customers, however AASB15 will impact on QUU's revenue and therefore the dividend that Council will receive.

AASB 15 is effective from 1 January 2017 and will replace AASB 118 *Revenue*, AASB 111 *Construction Contracts* and a number of Interpretations. It contains a comprehensive and robust framework for the recognition, measurement and disclosure of revenue from contracts with customers.

**AASB 124 Related Party Disclosures (effective from 1 July 2016)**

Exposure Draft 214 extended AASB 124 Related Party Disclosures to include not-for-profit public sector. The revised AASB 124 provides a partial exemption from the disclosure requirements for entities that are related by virtue of being controlled, jointly controlled or significantly influenced by the same government. Council will be required to disclose key management personnel remuneration for councillors, chief executive officers and senior management, in addition to transactions with other related parties including family members.

The reported results and position of the Council will not change on adoption of the other pronouncements as they do not result in any changes to the Council's existing accounting policies. Adoption will, however, result in changes to information currently disclosed in the financial statements. The Council does not intend to adopt any of these pronouncements before their effective dates.

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IPSWICH CITY COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

For the Year Ended 30 June 2015

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**1. Summary of Significant Accounting Policies (continued)**

**(d) Trust Funds Held for Outside Parties**

Amounts held within the Trust Fund on behalf of outside parties (external Trust Fund monies) have not been brought to account within these financial statements. Council only performs a custodial role in relation to these funds and in doing so is unable to use them for its own purposes. External Trust Fund monies include security and bond deposits lodged to guarantee performance, contract and tender deposits, election nomination and sign fees, proceeds from the sale of land for arrears of rates and unclaimed monies resulting from unrepresented cheques (the monies are disclosed in Note 27 for information purposes only).

**(e) Controlled Entities**

The financial results of controlled entities have not been consolidated into these Financial Statements as the transactions are not considered material. Separate financial statements for the controlled entities have been prepared for 2014-15 and are available on request. All of Council's controlled entities are audited by the Queensland Audit Office. Refer to Note 30.

**(f) Taxation**

Ipswich City Council has exemption from the payment of Income Tax subject to Section 50-25 of the *Income Tax Assessment Act 1997*. Council incurs and collects Goods and Services Tax (GST) relating to goods and services, which are utilised and supplied in the normal course of conducting business. The net amount of GST recoverable from or payable to the Australian Taxation Office is shown as an asset or liability respectively.

Council is also liable to pay Fringe Benefits Tax on applicable activities.

**(g) National Competition Policy**

The Council has reviewed its activities and has identified two that are business activities during the 2014-2015 financial year. Details of these activities can be found at Note 29.

Ipswich Waste Services, a commercialised business unit of Council pays Income Tax equivalents, Land Tax equivalents and Payroll Tax equivalents to the Council in accordance with the requirements of the *Local Government Act 2009* and as such is subjected to the Local Government Tax Equivalents Regime. The income tax expense is calculated on the operating surplus adjusted for permanent differences between taxable and accounting income.

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2015

**1. Summary of Significant Accounting Policies (continued)**

**(h) Trade and Other Receivables**

Trade receivables are recognised at the amounts due at the time of sale or service delivery ie. the agreed purchase price / contract price. Settlement of the amounts owing is generally within 30 days from the invoice date. The collectability of receivables is assessed periodically for impairment. All known bad debts were written-off at 30 June. Subsequent recoveries of amounts previously written off in the same period are recognised as other expenses in the Statement of Comprehensive Income. If an amount is recovered in a subsequent period it is recognised as revenue.

Loans and advances are initially recognised at fair value. As no active market exists for these receivables their fair value cannot be reliably measured therefore they are measured at cost. Interest is charged at commercial rates and is recognised as it accrues. The loan provided to Ipswich City Properties Pty Ltd (ICP) and Ipswich City Development Enterprises Pty Ltd (ICDE) is on an interest only repayment basis.

**(i) Non-current Assets Held for Sale**

Items of property, plant and equipment are reclassified as non-current assets as held for sale when the carrying amount of these assets will be recovered principally through a sales transaction rather than continuing use. Non-current assets classified as held for sale are available for immediate sale in their present condition and management believe the sale is highly probable. Non-current assets held for sale are measured at the lower of their carrying amount and fair value less cost to sell and are not depreciated. On the eventual sale of these assets a gain or loss is recognised.

**(j) Financial Assets and Liabilities (Categorisation)**

Council recognises a financial asset or a financial liability in its Statement of Financial Position when, and only when, Council becomes a party to the contractual provisions of the instrument.

Ipswich City Council has categorised and measured the financial assets and financial liabilities held at balance date as follows:

Financial Assets	Categorisation
Cash and Cash Equivalents	Refer note 12
Investments	Financial assets available for sale (at cost) Refer note 1 (l) and (m)
Trade and Other Receivables	Loans and receivables (at amortised cost) Refer note 1 (h)
Financial Liabilities	
Trade and Other Payables	Financial liability (at cost) Refer note 1 (p)
Borrowings	Financial liability (at amortised cost) Refer note 1 (q)

Financial assets and financial liabilities are presented separately from each other, offsetting has not been applied.

The fair value of financial assets and liabilities must be estimated for recognition and measurement and for disclosure purposes.



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IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2015

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**1. Summary of Significant Accounting Policies (continued)**

**(j) Financial Assets and Liabilities (Categorisation) (continued)**

The fair value of financial instruments is determined as follows:

The fair value of cash and cash equivalents and non-interest bearing monetary financial assets and financial liabilities approximate their carrying amounts and are not disclosed separately.

The fair value of borrowings, as disclosed in Note 20 to the accounts, is determined by reference to published price quotations in an active market and/or by reference to pricing models and valuation techniques. It reflects the value of the debt if the Council repaid it in full at balance date. As it is the intention of the Council to hold its borrowings for their full term, no adjustment provision is made in these accounts.

The fair value of other monetary financial assets and financial liabilities is based on market prices where a market exists, or is determined by discounting expected future cash flows by the current interest rate for financial assets and liabilities with similar risk profiles.

The fair value of trade and other receivables approximates the amortised cost less any impairment. The fair value of trade and other payables approximates the amortised cost.

Available for sale financial assets are measured at cost, as fair value cannot be reliably measured, therefore no fair value is disclosed. All other disclosures relating to the measurement and financial risk management of financial instruments are included in Note 28.

Financial assets and liabilities are disclosed at fair value in the Statement of Financial Position.

**(k) Property, Plant and Equipment**

Each class of property, plant and equipment is stated at cost or fair value. Each class is recorded less any accumulated depreciation and accumulated impairment losses where applicable.

Council recognises the following classes of property, plant and equipment (Refer Note 16):

- Land
- Buildings and Structures
- Plant and Equipment
- Other Assets
- Roads, Bridges and Footpaths
- Flooding and Drainage Infrastructure
- Work in Progress

Council does not currently have any investment properties or water and sewerage infrastructure assets.

Non-Current Assets Threshold

In accordance with Section 206 of the *Local Government Regulation 2012*, Council's Non-Current Asset Statement of Accounting Policy has adopted by resolution an asset recognition threshold of \$1 for land assets, \$1,000 for all non-infrastructure assets other than land and \$10,000 for all infrastructure assets. Capital additions below these thresholds are accordingly treated as an expense in the year of acquisition.

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IPSWICH CITY COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

For the Year Ended 30 June 2015

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**1. Summary of Significant Accounting Policies (continued)**

**(k) Property, Plant and Equipment (continued)**

Acquisition of Assets

Acquisitions of assets are initially recorded at cost. Cost is determined as the fair value of the assets given as consideration such as cost of materials, direct labour and where relevant, the initial estimate of restoring the site on which the assets are located plus costs incidental to the acquisition, including freight in, architect's fees and engineering design fees and all other establishment costs.

Property, plant and equipment received in the form of contributions are recognised as assets and revenues at fair value by Council valuation where that value exceeds the recognition thresholds for the respective asset class. Fair value is the price that would be received to sell the asset in an orderly transaction between market participants at the measurement date.

Capital and Operating Expenditure

Wage and materials expenditure incurred for the acquisition or construction of assets is treated as capital expenditure. Routine operating maintenance, repair costs and minor renewals to maintain the operational capacity of the non-current asset is expensed as incurred, while expenditure that relates to replacement of a major component of an asset to maintain its service potential is capitalised.

Valuation

Land, buildings and structures, artworks, and infrastructure assets are measured on the revaluation basis, at fair value, in accordance with AASB 116 *Property, Plant and Equipment*, AASB13 *Fair Value Measurement* and the *Local Government Regulation 2012*. Other plant and equipment, and work in progress are measured at cost.

Non-current physical assets measured at fair value are revalued where required so that the carrying amount of each class of asset does not materially differ from its fair value at the reporting date. This is achieved by engaging independent, professionally qualified valuers. The valuers determine the fair value for each class of property, plant and equipment assets, in which these are revalued at least once every five years. This process involves the valuer physically sighting a representative sample of Council assets across all asset classes. While the asset's condition assessment and remaining useful life is determined by Council Engineers. This process involves a full visual condition assessment and remaining useful life is based on the condition or by assigning the actual remaining useful life based on replacement dates.

Council conducts a formal valuation for all assets on a five year rolling basis instead of an annual formal physical revaluation, providing these assets do not experience a significant and volatile change in fair value. During the intervening years Council applies an index base as advised by the valuer. Infrastructure assets classified as active are revalued when there is a material difference in the fair value or once every five years whichever is sooner. Infrastructure assets classified as passive are indexed on an annual basis. Details of valuers and methods of valuations and the key assumptions used are disclosed in Note 16.

Any revaluation increment arising on the revaluation of an asset is credited to the appropriate class of the asset revaluation surplus, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense to the extent it exceeds the balance, if any, in the revaluation surplus to that asset class. On revaluation, accumulated depreciation is restated proportionately to the change in the carrying amount of the asset and any charge in the estimate of remaining useful life.

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IPSWICH CITY COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

For the Year Ended 30 June 2015

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**1. Summary of Significant Accounting Policies (continued)**

**(k) Property, Plant and Equipment (continued)**

Land Under Roads

Land under roads acquired before 30 June 2008 is recognised as a non-current asset where the Council holds title or a financial lease over the asset. Council currently does not have any such land holdings.

Depreciation

Land is not depreciated as it has an unlimited useful life. Depreciation on other property, plant and equipment is calculated on a straight-line basis so as to write-off the net cost or revalued amount of each depreciable asset, less its estimated residual value, progressively over its estimated useful life to the Council. Management believe the straight-line method appropriately reflects the pattern of consumption of all Council assets.

Assets are depreciated for the whole month irrespective of the purchase date within that month, i.e. an asset is depreciated for the whole month even if it has been purchased on the last day of the month. To compensate for this assets are not depreciated in the month of their disposal.

In respect of constructed assets, these assets are depreciated from the time an asset is completed and commissioned ready for use.

Where assets have separately identifiable components that are subject to regular replacement, these components are assigned useful lives distinct from the asset to which they relate. Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset to the Council.

Depreciation methods, estimated useful lives and residual values of property, plant and equipment assets are reviewed at the end of each reporting period and adjusted where necessary to reflect any changes in the pattern of consumption, physical wear and tear, technical or commercial obsolescence, or management intentions. The condition assessments performed as part of the annual valuation process for assets measured at depreciated current replacement cost are used to estimate the useful lives of these assets at each reporting date. Details of the range of estimated useful lives for each class of asset are shown in Note 16.

Major spares purchased specifically for particular assets that are above the asset recognition threshold are capitalised and depreciated on the same basis as the asset to which they relate. The depreciable amount of improvements to or on leasehold land is allocated progressively over the estimated useful lives of the improvements to the Council or the unexpired period of the lease, whichever is the shorter. The residual value, if significant, the useful life and the depreciation method applied to an asset are assessed annually.



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IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2015

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**1. Summary of Significant Accounting Policies (continued)**

**(l) Investments**

Council holds equity investments in several organisations. Some of these organisations pay participant returns and these are recognised as revenue on receipt. Council has entered into these arrangements as long term investments. These investments are unquoted and there is no active market. As a result the fair value of these investments cannot be reliably measured therefore they are measured at cost.

Medium-term investments in the form of term deposits with a fixed term are valued at cost and represent bank bills and term deposits lodged with financial institutions authorised pursuant to Section 48 of the *Statutory Bodies Financial Arrangements Act 1982*.

Investments intended to be held longer than 12 months or with more than 12 months to maturity are disclosed as non-current.

Council policy limits the total amount of investments permitted to be lodged with any one financial institution to not more than 25% (except in the case of the QTC cash fund described earlier) of total investments with authorised financial institutions. This policy is part of Council's overall strategy to minimise exposure to interest rate and credit risk whilst pursuing higher investment returns.

**(m) Investment in Associate**

Investments in associates are accounted for using the equity method. Council holds participation rights in Queensland Urban Utilities (QUU) which entitles Council to an annual dividend. With a participation rights percentage of 12.222%, Council holds a minority interest in QUU. However, Council is considered to have a significant influence over QUU and as such these assets are considered to be an investment in an associate. In applying the equity method the investment in QUU is initially recognised in the statement of financial position at cost and adjusted thereafter to recognise Council's share of the net profit and other comprehensive income of QUU.

Council's share of profit from the associate is recognised separately in the Statement of Comprehensive Income and the corresponding entry is recognised in non-current investments in the Statement of Financial Position. Dividends received and receivable from the associate is recognised in non-current investments in the Statement of Financial Position. While tax equivalents received and receivable from the associate are recognised under other revenue in the Statement of Comprehensive Income (refer Note 7). Council's share of other comprehensive income from the associate is recognised under other comprehensive income in the Statement of Comprehensive Income and the corresponding entry is recognised in accumulated surplus in the Statement of Changes in Equity (refer Note 13).

**(n) Intangible Assets**

Intangible assets that have been acquired are stated and carried at cost less accumulated amortisation and accumulated impairment losses as it has been determined that there is not an active market for any of the Council's intangible assets. Amortisation is expensed on a straight line basis over the estimated useful lives of up to ten years commencing from the date they are available for use. Intangible assets are assessed for impairment annually.

Intangible assets with a cost or other value exceeding \$5,000 are recognised as intangible assets in the financial statements, items with a lesser value are expensed.

Council currently does not have any internally generated intangible assets.

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IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2015

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**1. Summary of Significant Accounting Policies (continued)**

**(o) Capital Work in Progress**

The cost of property, plant and equipment being constructed by the Council includes the cost of purchased services, materials, direct labour and an appropriate proportion of labour overheads.

The balance of the capital works in progress at balance date represents the expenditure incurred on uncompleted capital projects at that date. Ipswich City Council performs regular reviews of its capital works in progress balances.

**(p) Trade and Other Payables**

Trade creditors are recognised upon receipt of the goods or services ordered. The amount recognised for each creditor is based on the purchase or contract cost, net of applicable discounts other than contingent discounts. These amounts are unsecured and are normally settled within 30 days.

**(q) Borrowings**

Borrowings are initially measured at fair value, and subsequently measured at amortised cost. In accordance with the *Local Government Regulation 2012* Council adopts an annual debt policy that sets out Council's planned borrowings for the next nine years. Council's current policy is to only borrow for capital projects and for a term no longer than the expected life of the asset. Council also aims to comply with the Queensland Treasury Corporation's borrowing guidelines and ensure that sustainability indicators remain within acceptable levels at all times. Interest is recognised as it accrues.

Financing costs are treated as an expense in the period in which they are incurred and are not capitalised for qualifying assets.

**(r) Liabilities - Employee Benefits**

**(i) Annual Leave**

A liability for annual leave has been recognised based on the accrued entitlement owing to employees as a result of services rendered. The value of the liability as disclosed in Note 19 is calculated using relevant pay rates expected to be paid at the time leave is taken with an additional allowance being made for related employee on-costs. These expenses include workers compensation premiums and superannuation benefits. This liability is recognised as a payable rather than a provision. Leave balances greater than four weeks for annual leave is recognised as a non-current payable and long service leave is recognised as a non-current provision. All non-current leave balances are discounted to present value.

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IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2015

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1. **Summary of Significant Accounting Policies (continued)**

(r) **Liabilities - Employee Benefits (continued)**

(ii) Long Service Leave

A liability for long service leave is measured as the present value of the estimated future leave payments for which Council had an obligation to pay in respect of services provided by employees up to 30 June. The estimates are adjusted for the probability of the employee remaining in the Council's employment or other associated employment which would result in the Council being required to meet the liability. Adjustments are then made to allow for the proportion of the benefit earned to date and the result is discounted to present value. The interest rates attaching to Commonwealth Government guaranteed securities as at 30 June with similar terms to maturity were used to discount the estimated future cash outflows to their present value. The value of the liability disclosed in Note 21 was calculated using current pay rates and expected future increases in those rates with an additional allowance being made for related employee on-costs. These expenses include workers compensation premiums and superannuation benefits.

Where employees have met the prerequisite length of service and Council does not have an unconditional right to defer this liability beyond 12 months long service leave is classified as a current liability. Otherwise it is classified as non-current.

(s) **Provisions – Future Infrastructure Costs**

Developer contributions relating to the future development of infrastructure for any development application within the Springfield community may be waived under the Springfield Infrastructure Agreement (subject to the First Ancillary Deed to the Springfield Infrastructure Agreement and Variation No. 2 – see Note 31 (d)). Waived contributions through the issuance of credits are given to offset against applicable developer contributions. Generally credits can be achieved through the provision of a facility beyond that which is required by Council, or construction is undertaken by a developer in place of what would normally be considered Council's duty to provide. The amount of future waived contributions is recognised as a provision as infrastructure credits are issued for donated assets in lieu of Council receiving developer contributions. The provision is increased for indexation annually (i.e. Consumer Price Index – Brisbane) and Council Planning Policy infrastructure contribution increases (when applicable).

(t) **Provisions – Restoration Costs**

The cost of an item of property, plant and equipment includes the estimated cost of dismantling and removing the asset and restoring the site on which it is located. Amounts have been provided for future restoration costs of certain Council sites. At least annually these costs are estimated by either a registered valuer or other reliable sources such as historical data and if material, restated in present values in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*. The provision recognised for dump sites is reviewed at least annually and updated based on the facts and circumstances available at the time. Management estimates that the rehabilitation of the site at Whitwood Road is planned for 2017-18. The amount of the provision for restoration costs is capitalised and amortised in accordance with the policy set out in Note 21 (ii). The unwinding of the effect of discounting on the provision is recognised as a finance cost.



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IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2015

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**1. Summary of Significant Accounting Policies (continued)**

**(u) Revenue**

Rates, utility charges, grants, donations and other contributions are recognised as revenue on receipt of funds or earlier upon unconditional entitlement to the funds.

(i) Rates and Utility Charges

Where rate monies are received prior to the commencement of the rating period, the amount is recognised as revenue in the period in which they are received, otherwise rates are recognised at the commencement of the rating period.

(ii) Fees and Charges

Fees and charges are recognised upon unconditional entitlement to the funds. Generally this is upon lodgement of the relevant applications or documents, issuing of the infringement notice or when the service is provided.

(iii) Grants and Subsidies

Grants, subsidies and contributions that are non-reciprocal in nature are recognised as revenue in the year in which Council obtains control over them. The only exception to this is whereby Council is obligated contractually to repay unspent grants or subsidies, Council will then recognise a liability to repay grants to the funding provider once both parties agree on the amount to be repaid. Where grants are received that are reciprocal in nature, Council recognises revenue as the various performance obligations under the funding agreement are fulfilled.

(iv) Non-Cash Contributions

Non-cash contributions with a value in excess of the recognition thresholds are recognised as revenue and as non-current assets. Non-cash contributions below the thresholds are recorded as revenue and expenses.

Physical assets contributed to Council by developers in the form of road works, stormwater and wastewater infrastructure and park equipment are recognised as revenue when the development becomes "on maintenance" (i.e. the Council obtains control of the assets and becomes liable for any ongoing maintenance) and there is sufficient data in the form of drawings and plans to determine the approximate specifications and values of such assets. All non-cash contributions are recognised at the fair value of the contribution received on the date of acquisition.

(v) Cash Contributions

Council receives cash contributions from property developers to construct assets such as roads and footpaths and to connect new property developments to water and wastewater networks in the local government area. Where agreements between Council and the developers relating to these contributions are determined to fall with the scope of AASB Interpretation 18 Transfers of Assets from Customers these contributions are recognised as revenue when the related service obligations are fulfilled.

(vi) Interest and Dividends

Interest on term deposits is accrued over the term of the investment. Dividends are recognised once they are formally declared by the directors of the controlled entity.

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2015

**1. Summary of Significant Accounting Policies (continued)**

**(v) Rounding and Comparatives**

Amounts presented in the financial statements have been rounded to the nearest \$1,000 or, where that amount is less than \$500, to zero. Comparative information has been restated where necessary to be consistent with disclosures in the current reporting period.

**(w) Correction of Error**

Due to a change in accounting treatment in 2014-2015, software licence and maintenance fees are accounted for as an expense rather than capitalised as an intangible asset. For prior period software licence and maintenance fees that were capitalised as intangible assets these were written-off and the asset net book value of \$4,305,486 recognised against the accumulated surplus account.

The error has been corrected by adjusting the opening balances at 1 July 2013 and the comparative amounts for 30 June 2014. The adjustments are as follows:

Adjusted	1 July 2013 Pre-Adjusted Note	1 July 2013 Adjusted \$'000s	1 July 2013 Adjusted \$'000s	30 June 2014 Pre-Adjusted \$'000s	30 June 2014 Adjusted \$'000s	30 June 2014 Adjusted \$'000s
<b>Balance Sheet</b>						
<u>Non-Current Assets</u>						
Intangible Assets	18	20,442	(4,305)	16,137	29,870	-
<u>Equity</u>						
Accumulated Surplus		1,468,749	(4,305)	1,464,444	1,750,913	-
				1,746,608		

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IPSWICH CITY COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

For the Year Ended 30 June 2015

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**2. Analysis of Results by Function**

**(a) Components of Council Functions**

The activities relating to Council's functions reported on in Note 2(b) – Analysis by Function are as follows:

**COUNCIL DEPARTMENTS**

Comprise the following Departments which are primarily funded from general rate operations:

- The **Community and Cultural Services Department's** primary objective is to contribute to a sustainable and engaged community through development and implementation of a range of innovative and evidenced based social, economic and cultural programs and services to build stronger and more resilient communities for the future.
- **Health, Security and Regulatory Services Department's** objective is to ensure that the health, environment and safety of the City are protected and enhanced. This is achieved through providing the Ipswich community with an awareness of local laws and legislative requirements, community safety and crime prevention.
- **Infrastructure Services Department** plans, designs and delivers assets to ensure the community is serviced by high quality and effective transport, open space and built environment networks. The Department is a trusted advisor to Council in planning for infrastructure assets in order to meet current and future needs of the Ipswich community, and monitor and control the capital works portfolio to ensure cost effectiveness, timeliness and quality of delivery.
- **Finance and Corporate Services Department's** objective is for Council to be open, accountable, transparent and deliver value for money community outcomes. The function of the department is to provide finance, contract management, continuous business improvement, administration, governance, human resources and information technology expertise to the departments of Council.
- The **Planning and Development Department** is responsible for preparing and implementing local planning instruments and associated policy frameworks and development activity through plan making, development assessment and compliance actions in order to facilitate good quality development outcomes for the City of Ipswich and achieve Council's vision for effective growth management.
- **Works, Parks and Recreation Department** – The department's primary objectives are to:
  - Provide strategic asset management, maintenance and operational services and activities for Council's asset base (including roads, drainage, parks, reserves, sporting areas, aquatic facilities, urban forest, conservation, corporate buildings, depots, fleet and former landfills).
  - Provide waste management services and solutions.
  - Deliver an integrated approach to forward planning, strategic and program planning for the City's sports, recreation and natural resources environment.
- **Office of the Chief Executive Officer Department** provides a support function for Council's internal audit, legal and executive branch.

**IPSWICH WASTE SERVICES**

Ipswich Waste Services is a commercialised Type 2 waste services business activity within Council. Primarily funded from the waste management utility charge, the overall objective is to provide commercially focused waste services to the community in accordance with the Charter and Establishment Agreement, the Customer Charter and the Annual Operating Agreement.



**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

For the Year Ended 30 June 2015

2 (b) Income and expenses defined between recurring and capital are attributed to the following functions:

Revenues have been attributed to the following functions:

Functions	Income					
	Subsidies and Grants		Other Income		Total Income	
	2015 \$'000s	2014 \$'000s	2015 \$'000s	2014 \$'000s	2015 \$'000s	2014 \$'000s
Community and Cultural	2,585	2,235	4,238	3,339	6,823	5,574
Economic and Marketing	-	-	48,173	477	48,173	477
Infrastructure Services	8,371	8,532	190,614	171,380	198,985	179,912
Finance and Corporate Services	14,760	6,570	34,869	75,089	49,629	81,659
Works, Parks and Recreation	228	379	3,885	4,398	4,113	4,777
Health, Security and Regulatory Services	-	-	12,286	11,210	12,286	11,210
Planning and Development	-	-	30,353	28,954	30,353	28,956
Ipswich Waste Services	-	2	(20,134)	(20,962)	(20,134)	(20,962)
less Internal Eliminations	-	-	-	-	-	-
<b>TOTAL</b>	<b>25,944</b>	<b>17,718</b>	<b>304,284</b>	<b>273,885</b>	<b>330,228</b>	<b>291,603</b>

Expenses, Net Result and Total Assets have been attributed to the following functions:

Functions	Net Result					
	Expenses		Net Result		Total Assets	
	2015 \$'000s	2014 \$'000s	2015 \$'000s	2014 \$'000s	2015 \$'000s	2014 \$'000s
Community and Cultural	22,719	22,263	(15,896)	(16,689)	6,159	6,480
Economic and Marketing	3,202	1,753	44,971	(1,276)	45,894	53,128
Infrastructure Services	87,860	72,672	111,125	107,240	35,792	46,385
Finance and Corporate Services	116,791	110,581	(67,162)	(28,922)	2,130,992	2,084,253
Works, Parks and Recreation	10,010	11,635	(5,897)	(6,858)	2,651	2,483
Health, Security and Regulatory Services	9,888	10,801	2,398	409	-	-
Planning and Development	21,044	20,924	9,309	8,032	12,472	17,216
Ipswich Waste Services	(19,962)	(20,962)	(172)	-	590,275	726,393
<b>TOTAL</b>	<b>251,552</b>	<b>229,667</b>	<b>78,676</b>	<b>61,936</b>	<b>2,824,235</b>	<b>2,936,338</b>

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2015

	Note	2015 \$'000s	2014 \$'000s
<b>3 Rates and Utility Charges:</b>			
General rates and charges		135,255	126,337
Garbage charges		22,179	20,845
Property related charges		3,297	3,088
<b>Total Rates and Utility Charges</b>		<u>160,731</u>	<u>150,270</u>
Less: Discounts		(7,198)	(7,012)
Less: Pensioner remissions		(1,722)	(1,624)
<b>Net Rates and Utility Charges</b>		<u>151,811</u>	<u>141,634</u>
The State Government subsidised the pensioners' liability for rates to the value of:		1,675	1,668
Council has recognised the following amount as revenue in this financial year representing rates paid in advance:		2,871	3,015
<b>4 Fees and Charges</b>			
Fees and charges were earned from:			
Town planning and development charges		11,962	10,805
Waste disposal fees and charges		6,404	6,335
Health regulation, animal control and cemeteries		4,159	4,058
Other administrative charges		1,772	1,848
Change of ownership fees		455	395
Civic centre services		122	108
Library fees and fines		79	88
<b>Total Fees and Charges</b>		<u>24,953</u>	<u>23,637</u>
<b>5 Government Grants, Contributions and Donations</b>			
Government grants, contributions and donations are analysed as follows:			
(i) Recurrent			
Cash contributions – for operational purposes		5,010	7,625
Government grants and subsidies		3,169	4,088
General purpose government grants		6,612	3,315
<b>Total Recurrent Government Grants, Contributions and Donations</b>		<u>14,791</u>	<u>15,028</u>
(ii) Capital			
Contributions of physical assets	16	39,097	28,627
Cash contributions – constrained for capital purposes		6,767	10,616
Government grants and subsidies constrained for capital purposes		16,163	10,315
Contributions in accordance with Springfield Infrastructure Agreement		8,953	8,115
<b>Total Capital Government Grants, Contributions and Donations</b>		<u>70,980</u>	<u>57,673</u>
<b>Total Government Grants, Contributions and Donations</b>		<u>85,771</u>	<u>72,701</u>

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2015

	Note	2015 \$'000s	2014 \$'000s
<b>5 Government Grants, Contributions and Donations (continued)</b>			
<b>Conditions over Contributions</b>			
Contributions recognised as income during the reporting period and which were obtained on the condition that they be expended in a manner specified by the contributor but had not been expended at the reporting date:			
Non-reciprocal grants for expenditure		6,612	3,315
Developer contributions for infrastructure	22	<u>13,504</u>	<u>10,091</u>
		<u>20,116</u>	<u>13,406</u>
Contributions recognised as income during a previous reporting period that were obtained in respect of the current reporting period:			
Non-reciprocal grants for expenditure		-	-
Developer contributions for infrastructure	22	<u>1,611</u>	<u>968</u>
		<u>1,611</u>	<u>968</u>
<b>6 Interest Revenue</b>			
Interest from investments		4,012	3,421
Penalty interest from overdue rates and utility charges		226	297
Interest on ICP and ICD loans		4,284	3,778
Interest on QUU loans		<u>10,162</u>	<u>10,075</u>
<b>Total Interest Revenue</b>		<u>18,684</u>	<u>17,571</u>
<b>7 Other Revenue</b>			
Resourcing fees		5,343	5,556
Other sundry receipts		5,340	3,181
Rental of facilities		1,084	742
Miscellaneous		1,558	1,529
QUU Participation return		22,953	16,310
Dividend Revenue		3,103	3
QUU tax equivalents revenue		<u>5,570</u>	<u>5,963</u>
<b>Total Other Revenue</b>		<u>44,951</u>	<u>33,284</u>



IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2015

	Note	2015 \$'000s	2014 \$'000s
<b>8 Employee Expenses</b>			
Salaries and wages		69,564	72,850
Councillor's remuneration		1,300	1,268
Annual, sick and long service leave entitlements		8,719	8,877
Superannuation	26	8,909	9,013
Workers compensation		1,271	1,581
Fringe benefits tax		386	433
Less capitalised employee costs		<u>(12,948)</u>	<u>(14,015)</u>
<b>Total Employee Expenses</b>		<u><b>77,201</b></u>	<u><b>80,007</b></u>
Councillor remuneration represents salary, and other allowances paid in respect of carrying out their duties.			
Total Full Time Equivalent Council employees at the reporting date:		No.	No.
Elected Members		11	11
Administration Staff		641	655
Depot and Outdoor Staff		374	382
<b>Total Full Time Equivalent Employees</b>		<u><b>1,026</b></u>	<u><b>1,048</b></u>
<b>9 Materials and Services</b>			
Advertising and marketing		1,185	1,097
Communications		1,268	1,398
Consultants		2,461	1,883
Contractors		26,525	26,657
Goods and Services		10,859	8,303
Legal		1,280	1,584
Materials		7,496	6,764
Rentals		1,139	1,032
Repairs and maintenance		10,080	9,767
Miscellaneous		568	533
Utilities		9,375	9,061
Less capitalised expenses		<u>(945)</u>	<u>(1,801)</u>
<b>Total Materials and Services</b>		<u><b>71,291</b></u>	<u><b>66,278</b></u>
<b>10 Finance Costs</b>			
Finance costs charged by the Queensland Treasury Corporation		21,308	21,059
Finance costs associated with the present value of provision for employee leave entitlements		17	(166)
Market Value Realisation Charge		7,351	-
Bank charges		<u>395</u>	<u>436</u>
<b>Total Finance Costs</b>		<u><b>29,071</b></u>	<u><b>21,329</b></u>

Market value realisation is a non-cash item that recognises the difference between book and market value of any re-financing or early repayment of outstanding loan liabilities. In 2015 there was a market value realisation charge \$7.4m following the payout of the Client Specific Pool (CSP) loan with QTC. The payout of this loan was subsequent to the payout from QUU for the Council's Participating Local Government Loan.

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
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	Note	2015 \$'000s	2014 \$'000s
<b>11 Other Expenses</b>			
Operating leases rentals		1,261	1,404
Donations paid to community organisations		2,587	2,124
Council's insurance premiums		1,117	1,124
General expenses		1,107	598
Bad debts written off		3	1
Audit of the annual financial statements by the Auditor-General of Queensland		226	184
Allowance for impairment		(7)	28
<b>Total Other Expenses</b>		<u>6,294</u>	<u>5,463</u>

The agreed fee for the financial audit of the Council by the Auditor-General for the 2014-2015 financial year is \$190,000.

**12 Cash and Cash Equivalents**

Cash and Cash Equivalents			
Cash at bank and on hand		6,853	4,437
Deposits at call		76,347	33,299
<b>Balance as per Statement of Cash Flows</b>		<u>83,200</u>	<u>37,736</u>

All cash assets are held in domestic currency denomination and are disclosed at fair value.

All cash and cash equivalent assets are held with financial institutions with credit ratings ranging from AA- to AA+.

Council's cash and cash equivalents are subject to a number of internal and external restrictions that limit amounts available for discretionary or future use. These include:

Externally imposed expenditure restrictions at the reporting date relate to the following cash assets:

Unspent government grants and subsidies		733	1,303
Internally imposed expenditure restrictions at the reporting date:			
Future Enviroplan program		2,674	2,291
<b>Total unspent restricted cash</b>		<u>3,407</u>	<u>3,594</u>

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	Note	2015 \$'000s	2014 \$'000s
<b>13 Investments</b>			
(i) Current			
Term Deposits		35,000	44,000
		<u>35,000</u>	<u>44,000</u>
Term deposits are held with various financial institutions with credit ratings ranging from BBB to A+.			
All cash assets are held in domestic currency denomination and are disclosed at current market value.			
(ii) Non-current			
Shares in subsidiaries		100	100
Participation rights in QUU		373,856	359,991
		<u>373,956</u>	<u>360,091</u>
<b>Total Investments</b>		<u>408,956</u>	<u>404,091</u>

(a) The shares in SEQ Regional Recreational Facilities Pty Ltd, Ipswich City Enterprises Pty Ltd, Ipswich City Properties Pty Ltd and Ipswich City Developments Enterprises Pty Ltd are not traded on an active market and their fair value cannot be ascertained.

(b) Ipswich City Council holds participation rights of 12.222% in Queensland Urban Utilities (QUU). Council's participation rights in QUU are at initial value plus Council's share of QUU's profit (after distributions).

(c) Participation rights in QUU

Opening balance	359,991	352,194
Additional share of profit of associate	22,953	16,310
Additional share of other comprehensive income	55	159
Less dividends received and accrued	(9,143)	(8,672)
Balance at the end of period	<u>373,856</u>	<u>359,991</u>

(d) Associate financial information summarised:

The following table illustrates summarised financial information of the associate, Queensland Urban Utilities:

Extract from the associate's statements of financial position:

Current assets	356,072	277,361
Non-current assets	5,173,869	5,043,233
	<u>5,529,941</u>	<u>5,320,594</u>
Current liabilities	309,289	230,033
Non-current liabilities	2,188,993	2,172,346
	<u>2,498,282</u>	<u>2,402,378</u>
Net assets	<u>3,031,659</u>	<u>2,918,216</u>

Extract from the associate's statement of comprehensive income:

Revenue	1,193,354	1,069,076
Net profit	187,798	133,451
Share of associate's net profit	<u>22,953</u>	<u>16,310</u>



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	Note	2015 \$'000s	2014 \$'000s
<b>14 Trade and Other Receivables</b>			
(i) Current			
Trade debtors		16,465	16,171
Rates and utility charges		2,459	1,917
Loan to Ipswich City Developments Pty Ltd		-	1,048
GST recoverable		1,271	996
Interest on debts		187	268
Interest on investments		128	157
Interest on loans receivable		742	840
Less allowance for impairment		(43)	(50)
		<u>21,209</u>	<u>21,347</u>
(ii) Non-current			
Loan to QUU		-	202,309
Loan to Ipswich City Properties Pty Ltd		63,997	57,956
Loan to Ipswich City Developments Enterprises Pty Ltd		8,939	-
		<u>72,936</u>	<u>260,265</u>
<b>Total Trade and Other Receivables</b>		<u>94,145</u>	<u>281,612</u>

Interest was charged on outstanding rates and utility charges at a rate of 11% (June 2014: 11%) per annum. No interest was charged on other sundry debtors balances. There is no concentration of credit risk for rates and utility charges, fees and other debtors receivable.

The disclosed amounts represent Council's maximum credit risk exposure on receivables at year end. The fair value of trade and other receivables is assumed to approximate the value of the original transaction, less any allowance for impairment. In particular, the allowance for impairment represents the amount of other sundry debtors receivable for which recovery is not probable at year end (Refer Note 1 (h)).

Loans provided to QUU, ICP, ICD and ICDE are provided at a commercial rate considering the risk profile of each organisation. These loans are provided on an interest only repayment basis.

The Participating Local Government loan issued to QUU was for a fixed term of ten years and was due to mature in 30 June 2023. This loan was a non-current with no expectation that the loan would be repaid upon maturity and was expected to be re-financed and continued in perpetuity. Following negotiations between Council and QUU for a mutually beneficial outcome the loan was repaid by QUU in June 2015.

The loans provided to ICP, ICD and ICDE do not have a principal repayment schedule and function similar to a line of credit facility. The loan provided to ICD was fully repaid during 2015 as similar functions are now provided by ICDE.

All loans receivable are in domestic currency denomination and are unsecured. As there is no active market for these the fair value cannot be reliably measured. The credit risk on these loans is considered low.

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For the Year Ended 30 June 2015

**14 Trade and Other Receivables**

**Past Due or Impaired**

No financial assets have had their terms renegotiated so as to prevent them from being past due or impaired.

The following table represents an analysis of the age of the Council's receivables that are either fully performing, past due or impaired:

	Fully Performing \$'000s	Past due Less than 30 days \$'000s	Past due 30-60 days \$'000s	Past due 61-90 days \$'000s	Impaired \$'000s	Total \$'000s
<b>Receivables</b>						
<b>2015</b>	91,228	124	1,669	1,167	(43)	94,145
<b>2014</b>	276,525	3,388	62	1,687	(50)	281,612

The following table represents the movement in impairment:

	Opening Balance \$'000s	Write-Offs \$'000s	Additions \$'000s	Impairment Reversed \$'000s	Closing Balance \$'000s
<b>Impairment</b>					
<b>2015</b>	50	(3)	256	(260)	43
<b>2014</b>	21	(1)	50	(20)	50

<b>Note</b>	<b>2015</b>	<b>2014</b>
	<b>\$'000s</b>	<b>\$'000s</b>

**15 Non-current Assets Classified as Held for Sale**

Council has decided to sell vacant land at Silkstone which is expected to be settled within one year.

	4,817	-
<b>Total Non-current Assets Classified as Held for Sale</b>	4,817	-

The land is valued at the lower of carrying value and fair value less cost to sell.

IPSWICH CITY COUNCIL

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

For the Year Ended 30 June 2015

16 Property, Plant and Equipment

Basis of Measurement	Note	Total Property, Plant and Equipment		Capital Work in Progress		Land		Buildings & Structures	
		2015	2014	2015	2014	2015	2014	2015	2014
		\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s
<b>Property, Plant and Equipment Value</b>		<b>2,641,423</b>	<b>2,358,603</b>	<b>78,390</b>	<b>103,909</b>	<b>302,967</b>	<b>277,564</b>	<b>375,648</b>	<b>325,852</b>
Opening Gross Value at 1 July		77,043	119,096	-	-	5,310	31,640	19,632	21,471
Additions at cost	5	39,097	28,627	-	-	5,058	7,713	-	-
Contributed assets at valuation		101,825	97,913	101,825	97,913	-	-	-	-
Capital expenditure during the year		(117,663)	(123,432)	(117,663)	(123,432)	-	-	-	-
Transfer from capital expenditure to additions and contributed assets		(9,148)	(9,935)	-	-	(3,280)	(628)	(1,485)	-
Asset Disposal		(6,773)	(5,690)	-	-	(1,194)	(911)	(435)	(3,111)
Assets written off		-	-	-	-	-	-	-	-
Transfers (to) from other classes		(15,301)	176,241	-	-	(13,298)	(12,411)	(2,003)	31,436
Revaluation adjustment to other comprehensive income (asset revaluation surplus)	23	(4,300)	-	-	-	(4,300)	-	-	-
Assets classified as held for sale		(218)	-	(218)	-	-	-	-	-
Capital expenditure written off to expense		-	-	-	-	-	-	-	-
<b>Total Closing Gross Value at 30 June</b>		<b>2,705,985</b>	<b>2,641,423</b>	<b>67,334</b>	<b>78,390</b>	<b>290,563</b>	<b>302,967</b>	<b>385,357</b>	<b>375,648</b>
<b>Accumulated Depreciation</b>		<b>457,823</b>	<b>390,009</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>138,781</b>	<b>120,301</b>
Opening Accumulated Depreciation at 1 July		48,155	44,438	-	-	-	-	10,911	11,061
Depreciation provided in period		8,305	(5,959)	-	-	-	-	(801)	-
Depreciation relating to assets with a long-life component		(2,920)	(3,268)	-	-	-	-	(814)	(1,700)
Accum depreciation on disposal		(2,227)	-	-	-	-	-	-	-
Accum depreciation on write-off		-	-	-	-	-	-	-	-
Transfers (to) from other classes		(5,462)	32,598	-	-	-	-	(5,462)	9,119
Assets classified as held for sale		-	-	-	-	-	-	-	-
Revaluation (increments) decrements		503,674	457,823	-	-	-	-	143,115	138,781
<b>Total Closing Accumulated Depreciation at 30 June</b>	23	<b>503,674</b>	<b>457,823</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>143,115</b>	<b>138,781</b>
<b>Closing Written Down Value</b>		<b>2,202,311</b>	<b>2,183,600</b>	<b>67,334</b>	<b>78,390</b>	<b>290,563</b>	<b>302,967</b>	<b>242,242</b>	<b>236,867</b>
Range of estimated useful life in years				Not Depreciated	Not Depreciated	Not Depreciated	Not Depreciated	3 - 100 Years	3 - 100 Years



**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2015

16. Property, Plant and Equipment (continued)

Basis of Measurement	Plant & Equipment		Roads, Bridges and Footpaths		Flooding and Drainage Infrastructure		Other Assets	
	Cost		Fair Value		Fair Value		Cost and Fair Value	
	2015 \$'000s	2014 \$'000s	2015 \$'000s	2014 \$'000s	2015 \$'000s	2014 \$'000s	2015 \$'000s	2014 \$'000s
<b>Property, Plant and Equipment Value</b>								
Opening Gross Value at 1 July	104,929	105,409	1,031,505	1,000,819	743,182	538,897	4,802	6,153
Additions at cost	8,401	9,822	41,460	50,065	8,113	5,942	177	156
Contributed assets at valuation	-	13	23,255	14,086	10,733	6,559	51	256
Capital expenditure during the year	-	-	-	-	-	-	-	-
Transfer from capital expenditure to additions and contributed assets	-	-	-	-	-	-	-	-
Asset Disposal	(3,680)	(8,984)	-	-	-	-	-	(373)
Assets written off	(608)	(1,539)	(4,205)	(17)	(195)	-	(136)	(112)
Transfers (to) from other classes	3	158	-	(33,448)	-	191,784	(3)	(158)
Revaluation adjustment to other comprehensive income (asset revaluation surplus)	-	-	-	-	-	-	-	(1,120)
Assets classified as held for sale	-	-	-	-	-	-	-	-
Capital expenditure written off to expense	-	-	-	-	-	-	-	-
<b>Total Closing Gross Value as at 30 June</b>	<b>109,045</b>	<b>104,929</b>	<b>1,092,015</b>	<b>1,031,505</b>	<b>761,853</b>	<b>743,182</b>	<b>4,838</b>	<b>4,802</b>
<b>Accumulated Depreciation</b>								
Opening Accumulated Depreciation at 1 July	54,880	53,287	150,512	189,667	112,143	75,092	1,507	1,662
Depreciation provided in period	9,859	8,859	18,302	18,084	8,956	6,343	127	91
Depreciation relating to assets with a long-life component	-	-	7,670	-	635	-	-	-
Accum depreciation on disposal	(2,116)	(5,956)	-	-	-	-	(3)	(3)
Accum depreciation on write-off	(457)	(1,448)	(1,310)	(10)	(40)	-	(106)	(110)
Transfers (to) from other classes	3	133	-	-	-	-	(3)	(133)
Assets classified as held for sale	-	-	-	-	-	-	-	-
Revaluation (increments) decrements	-	-	-	(7,229)	-	30,708	-	-
<b>Total Closing Accumulated Depreciation at 30 June</b>	<b>62,169</b>	<b>54,880</b>	<b>175,174</b>	<b>150,512</b>	<b>121,694</b>	<b>112,143</b>	<b>1,522</b>	<b>1,507</b>
<b>Closing Written Down Value</b>	<b>46,876</b>	<b>50,049</b>	<b>916,841</b>	<b>880,993</b>	<b>640,159</b>	<b>631,039</b>	<b>3,316</b>	<b>3,295</b>
Range of estimated useful life in years	1 - 40 Years	1 - 40 Years	1.5 - 100 Years	1.5 - 100 Years	15 - 100 Years	15 - 100 Years	1 Year	1 Year
							Assets are not depreciated.	Assets are not depreciated.

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2015

**17 Fair Value Measurement**

Class of Asset	Date of Last Valuation	Valuation Type	Technique	Level
Land (i)	June 2015	Independent Valuation	Market Value	2
Buildings and Structures (ii)	June 2014	Independent Valuation	Depreciated Replacement Cost	3
Flood and Drainage (iii)	June 2014	Independent Valuation/ Internal	Depreciated Replacement Cost	3
Roads, Bridges and Footpaths (iii)	June 2014	Independent Valuation/ Internal	Depreciated Replacement Cost	3
Artworks (iv)	June 2014	Internal Valuation	Market Value	

Plant and Equipment is held at historic cost and therefore is not measured under one of the above valuation techniques.

(i) Land

Land was revalued during 2015 by Neil Teves (CPV QLD Reg No. 382) from Cardno (QLD) Pty Ltd using the fair market value approach. The fair value of land was valued using land indices which are derived from Cardno's assessment of movement in land prices based on sales evidence over the past 12 months. The valuer's assessment of Council's land assets resulted in a decrease of \$13.3m in value which reflects the lower level in property sales for the 2014-2015 financial year. Any changes in valuation have been brought to account in the asset revaluation surplus (see Note 23).

(ii) Buildings and Structures

A formal valuation of Council's buildings and structures were undertaken by Cardno (QLD) Pty Ltd valuers in June 2014. Cardno's valuation methodology for buildings and structures included site visits and condition assessment on large buildings and on a 10% sample of the remaining buildings and other building structures. In determining the value of Council's buildings and structures Cardno has applied the current depreciated replacement cost method. The calculation for the current depreciated replacement cost method is based on Cardno's unit rate model with rates derived from Rawlinson's Rates for building and construction, building price index tables, scheduled rates for construction of asset or similar assets, cost curves and reference to existing unit rates databases. Also, Cardno assessed the remaining useful life of buildings and structures with calculations either based on condition or age.

The next formal valuation for buildings and structures is scheduled for the financial year ended of 30 June 2016.

(iii) Infrastructure

Infrastructure assets for roads and drainage capitalised in the current financial year are recognised at cost as Council believes this approximates the fair value of these assets at reporting date. All other infrastructure assets, including donated and contributed infrastructure assets, are recorded at valuation. Council carried out an external valuation of all infrastructure assets based on replacement cost as supplied by Cardno (QLD) Pty Ltd in June 2014. The replacement cost is based on Cardno's unit rate model with rates derived from Rawlinson's Rates for building and construction, building price index tables, scheduled rates for construction of asset or similar assets, cost curves and reference to existing unit rates databases.

The condition assessment of roads is undertaken by Council Engineers. The assessment includes a full visual condition assessment and roughness / rutting survey which is undertaken every four years across the entire network. While in the assessment of bridges, Council Engineers use a visual condition assessment at a componentised level at the following frequency: Level 1 Inspection (annually), Level 2 Inspection (3-5 years) and Level 3 Inspection as required. In assessing the condition of roads Council refers to the requirements of the Pavement Management System, while for bridges Council refers to the Department of Transport and Main Roads Queensland Bridge Inspection Manual 2004. The remaining useful life of roads and bridges were based either on the condition or by assigning the actual remaining useful life based on replacement dates determined by Council Engineers. For all other infrastructure assets, the remaining useful life was calculated based on age.

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IPSWICH CITY COUNCIL  
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**17 Fair Value Measurement (continued)**

(iii) Infrastructure (continued)

Council has also invoked AASB116, paragraph 33, because active infrastructure assets are specialised in nature and there is no market evidence to value them. In this case, Council has estimated fair value using the depreciated replacement cost approach.

The next formal valuation for flood and drainage assets is scheduled for the financial year ended of 30 June 2017. While for roads, bridges and footpaths a formal valuation is scheduled the financial year ended 30 June 2018.

(iv) Artwork

Artworks are recorded as a sub-class of other assets. A desktop valuation for artworks was performed by Ross Searle and Associates as at the 30 June 2015. The result of the desktop valuation was not significant and therefore no indexation was applied. The last formal valuation of Council's artworks collection was undertaken by Ross Searle and Associates in June 2014.

The next formal valuation for artworks is scheduled for the financial year ended of 30 June 2019.

(v) Plant and Equipment

Plant and equipment is measured at original cost less accumulated depreciation.

(vi) Properties provided as security

Specific Council properties (being land and buildings located at 50 South Street Ipswich, 56 South Street Ipswich, 40 South Street Ipswich, 116 Brisbane Street Ipswich, 50 Nicholas Street Ipswich and 37 South Street Ipswich) which have a collective net fair value of \$64m is provided as security for the original \$50m loan between Council and Queensland Treasury Corporation. Council undertook this loan to finance the activities of Ipswich City Properties Pty Ltd in acquiring and redeveloping the Ipswich City Square. This redevelopment will be a significant contribution towards the revitalisation of the Central Business District (CBD) under the Ipswich Regional Centre Strategy.

**(i) Recognised fair value measurements**

Council measures and recognises the following assets at fair value on a recurring basis:

Property Plant and Equipment

- Land
- Buildings and Structures
- Roads, Bridges and Footpaths
- Flooding and Drainage Infrastructure

Council does not measure any liabilities at fair value on a recurring basis.

Council has assets and liabilities which are not measured at fair value, but for which fair values are disclosed in other notes.

Council borrowings are measured at amortised cost with interest recognised in profit or loss when incurred. The fair value of borrowings disclosed in Note 20 is provided by the Queensland Treasury Corporation and represents the contractual undiscounted cash flows at balance date (level 2).



IPSWICH CITY COUNCIL  
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**17 Fair Value Measurement (continued)**

**(i) Recognised fair value measurements (continued)**

The carrying amount of trade receivables and trade payables are assumed to approximate their fair values due to their short-term nature (Level 2).

In accordance with AASB 13 fair value measurements are categorised on the following basis:

Fair value based on quoted prices (unadjusted) in active markets for identical assets or liabilities (Level 1).

Fair value based on inputs that are directly or indirectly observable for the asset or liability (Level 2).

Fair value based on unobservable inputs for the asset and liability (Level 3).

The following table categorises fair value measurements as either level 2 or level 3 in accordance with AASB 13. Council does not have any assets or liabilities measured at fair value which meet the criteria for categorisation as level 1.

The fair values of the assets are determined using valuation techniques which maximise the use of observable data, where it is available, and minimise the use of entity specific estimates. If all significant inputs required to fair value an asset are observable, the asset is included in level 2. If one or more of the significant inputs is not based on observable market data, the asset is included in level 3. This is the case for Council infrastructure assets, which are of a specialist nature for which there is no active market for similar or identical assets. These assets are valued using a combination of observable and unobservable inputs.

The table presents Council's assets and liabilities measured and recognised at fair value at 30 June 2015.

At 30 June 2015	Note	Level 2		Level 3		Total	
		(Significant other observable inputs)		(Significant unobservable inputs)		S'000s	
		2015	2014	2015	2014	2015	2014
<b>Recurring fair value measurements</b>							
Land	16	290,563	302,967	-	-	290,563	302,967
Buildings and Structures	16	-	-	242,242	236,867	242,242	236,867
Roads, Bridges and Footpaths	16	-	-	916,841	880,993	916,841	880,993
Flooding and Drainage Infrastructure	16	-	-	640,139	631,039	640,139	631,039
		<u>290,563</u>	<u>302,967</u>	<u>1,799,222</u>	<u>1,748,899</u>	<u>2,089,785</u>	<u>2,051,866</u>
<b>Non-recurring fair value measurements</b>							
Land held for sale	16	4,817	-	-	-	4,817	-

There were no transfers between levels 1 and 2 during the year, or between levels 2 and 3. Council's policy is to recognise transfers in and out of the fair value hierarchy levels as at the end of the reporting period.

**(ii) Valuation techniques used to derive fair values for level 2 and level 3 valuations**

**Land (level 2)**

Land fair values were determined by independent valuer, Cardno (QLD) Pty Ltd effective 30 June 2015. Level 2 valuation inputs were used to value land in freehold title as well as land used for special purposes, which is restricted in use under current zoning rules. Sales prices of comparable land sites in close proximity are adjusted for differences in key attributes such as property size. The most significant inputs into this valuation approach are price per square metre.

Land classified as held for sale during the reporting period was measured at the lower of its carrying amount and fair value less cost to sell at the time of reclassification. The fair value of the land was determined using the sales comparison approach described in the preceding paragraph.

Any changes in valuation have been brought to account in the asset revaluation surplus (see Note 23).

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
 For the Year Ended 30 June 2015

17 Fair Value Measurement (continued)

(ii) Valuation techniques used to derive fair values for level 2 and level 3 valuations (continued)

*Specific valuation techniques used to value Council assets comprise:*

**Buildings and Structures (level 3)**

Buildings and structures were revalued formally using the current depreciated replacement cost method (including physical inspection) for the year ended 30 June 2014 as determined by Cardno (QLD) Pty Ltd valuers.

Cardno (QLD) Pty Ltd has inspected 24 major buildings and a sample of the remaining buildings, as well as a sample of other structures. Also, in assessing the condition of building and structures Cardno's has referred to the information collected through the condition assessment project undertaken on 64 buildings in 2010 by Cardno.

Where Council's buildings are held to provide essential services to the community and there is no active market for the assets, fair value has been determined on the basis of replacement with a new asset having similar service potential including allowances for preliminaries and professional fees. The gross current values have been derived from reference to market data for recent projects and costing guides issued by the Australian Institute of Quantity Surveyors, Rawlinson's (Australian Construction Handbook.) Where a depth in market can be identified, the net current value of a building asset is the difference between the market value of the assets as a whole (including land) and the market value of the land component. Where there is no depth of market, the net current value of a building asset is the gross current value less accumulated depreciation to reflect the consumed or expired service potential of the asset.

In determining the level of accumulated depreciation the asset has been disaggregated into significant components which exhibit useful lives. Allowance has been made for the typical asset life cycle and renewal treatments of each component and the condition of the asset. Condition was assessed taking into account both physical characteristics as well as holistic factors such as functionality, capability, utilisation and obsolescence.

While the unit rates based on square metres can be supported by market evidence (level 2), useful life, pattern of consumption and asset condition that are used to calculate accumulated depreciation comprise unobservable inputs (level 3). Where these other inputs are significant to the valuation the overall valuation has been classified as level 3. The valuation's sensitivity to these inputs is summarised below.

Significant unobservable input	Range of inputs	Relationship of unobservable inputs to fair value
Condition rating (remaining useful life)	New - 5 (100% - 0%)	The higher the condition rating, the higher the fair value.

Council has presented land and buildings on the basis which reflects highest and best use.

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IPSWICH CITY COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

For the Year Ended 30 June 2015

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**17 Fair Value Measurement (continued)**

**(ii) Valuation techniques used to derive fair values for level 2 and level 3 valuations (continued)**

**Infrastructure assets (level 3)**

Infrastructure assets capitalised in the current financial year are recognised at cost as Council believes this approximates the fair value of these assets at reporting date. Donated and contributed infrastructure assets are recorded at valuation.

All other Council infrastructure assets were fair valued using written down current replacement cost. This valuation comprises the asset's current replacement cost (CRC) less accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Council first determined the gross cost of replacing the full service potential of the asset and then adjusted this amount to take account of the expired service potential of the asset.

CRC was measured by reference to the lowest cost at which the gross future economic benefits of the asset could currently be obtained in the normal course of business. Where existing assets were over designed, had excess capacity, or were redundant an adjustment was made so that the resulting valuation reflected the cost of replacing the existing economic benefits based on an efficient set of modern equivalent assets to achieve the required level of service output within the Council's planning horizon.

The unit rates (labour and materials) and quantities applied to determine the CRC of an asset or asset component were based on a "Greenfield" assumption meaning that the CRC was determined as the full cost of replacement with a new asset including components that may not need to be replaced, such as earthworks. The DRC was determined using methods relevant to the asset class as described under individual asset categories below.

**1 (a) Roads, Bridges, Footpaths and Drainage Network - Calculation of Current Replacement Cost**

**Roads and Footpaths**

*Current replacement cost (CRC)*

Council categorises its road infrastructure into urban and rural roads and the further sub-categorises these into sealed and unsealed roads. Urban roads are managed in segments of 250m, while rural roads are managed in 500m segments. All road segments are then componentised into formation, pavement and seal (where applicable). Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment. Council also assumes a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials.

CRC was calculated by reference to asset linear and area specifications, estimated labour and material inputs, services costs, and overhead allocations. Council assumes that pavements are constructed to depths of 6.7cm for high traffic areas and 4.5cm for lower traffic locations. Council also assumes that all raw materials can be sourced from the local quarry with haulage rates of between \$3.50 and \$16.40 per tonne depending on the location of the segment being valued. For internal construction estimates, material and services prices were based on existing supplier contract rates or supplier price lists and labour wage rates were based on Council's Enterprise Bargaining Agreement (EBA). All direct costs were allocated to assets at standard usage quantities according to recently completed similar projects. Where construction is outsourced, CRC was based on the average of completed similar projects over the last few years.

Council carried out an external valuation of road and footpath assets based on current depreciated replacement cost as supplied by Cardno (QLD) Pty Ltd in June 2014. In valuing roads Cardno has adopted the condition assessments as provided by Council engineers and valuations have been undertaken for different categories based on road type such as formation, pavement and seal.



**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

For the Year Ended 30 June 2015

**17 Fair Value Measurement (continued)****(ii) Valuation techniques used to derive fair values for level 2 and level 3 valuations (continued)****1 (a) Roads, Bridges, Footpaths and Drainage Network - Calculation of Current Replacement Cost**

The average cost of construction per m<sup>2</sup> for each of the key components were:

Roads Unit Rates		
Item	UOM	Revaluation Unit Rates
Surfacing	per m <sup>2</sup>	\$5 - \$174
Pavement	per m <sup>3</sup>	\$98 - \$507
Formation - Sealed	per m <sup>2</sup>	\$17
Formation - Unsealed	per m <sup>2</sup>	\$8

CRC at 30 June 2014 was determined by Cardno using the following:

- Cardno Databases.
- Rawlinson's Rates for Building and Construction.
- Building Price Index tables.
- Scheduled rates for construction of asset or similar assets.
- Supplier quotations.
- Cost curves derived by Cardno.

**Accumulated Depreciation**

In determining the level of accumulated depreciation, remaining useful lives were calculated based on either condition or by assigning the actual remaining useful life based on replacement dates provided by ICC.

Condition assessment results were provided by Council according to the following table:

Condition Index	Remaining Useful Life %
10	97.00%
9	83.00%
8	77.00%
7	66.00%
6	56.00%
5	48.00%
4	35.00%
3	27.50%
2	18.33%
1	9.17%
0	0.00%

Note: Condition Ratings 10= Very high level of remaining service potential and 0 = End of life.

Estimated useful lives are disclosed in Note 16.

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IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2015

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**17 Fair Value Measurement (continued)**

**(ii) Valuation techniques used to derive fair values for level 2 and level 3 valuations (continued)**

**1 (a) Roads, Bridges, Footpaths and Drainage Network - Calculation of Current Replacement Cost**

**Bridges**

*Current replacement cost*

A full valuation of bridges assets was undertaken by independent valuers, Cardno (QLD) Pty Ltd, effective 30 June 2014. In valuing bridges Cardno has adopted the condition assessments as provided by Council engineers. Each bridge is assessed individually, with the valuation varying according to the material type used for construction, the deck area, condition and size. Construction estimates were determined on a similar basis to roads and footpaths.

The average cost of construction used to calculate the gross current value of Council's bridges was \$2,743 per square metre.

*Accumulated Depreciation*

In determining the level of accumulated depreciation, remaining useful lives were determined based on condition assessments as detailed in the above table for condition index.

Estimated useful lives are disclosed in Note 16.

**Drainage Infrastructure**

*Current replacement cost*

A full valuation of drainage infrastructure was undertaken by independent valuers, Cardno (QLD) Pty Ltd, effective 30 June 2014. Drainage assets are segmented from pit (structure) to pit (structure) regardless of length.

Consistent with roads, Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment and that a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials. Where drainage assets are located underground and physical inspection is not possible, the age, size and type of construction material, together with current and planned maintenance records are used to determine the fair value at reporting date. Construction estimates were determined on a similar basis to roads.

*Accumulated depreciation*

In determining the level of accumulated depreciation, drainage assets were disaggregated into significant components which exhibited different useful lives.

Estimates of expired service potential and remaining useful lives were determined on a straight line basis based on industry standard practices and past experience, supported by maintenance programs.

Estimated useful lives are disclosed in Note 16.

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2015

**17 Fair Value Measurement (continued)**

**(ii) Valuation techniques used to derive fair values for level 2 and level 3 valuations (continued)**

**1 (b) Roads, Bridges, Footpaths and Drainage Network - Sensitivity of valuation to unobservable inputs.**

As detailed above Council's roads, drainage and bridge network has been valued using written down current replacement cost. This method utilises a number of inputs that required judgement and are therefore classed as unobservable. While these judgements are made with the greatest care, and based upon years of experience, different judgements could result in a different valuation. The table below summarises the effect that changes in the most significant unobservable inputs would have on the valuation:

Significant Unobservable input	Range of inputs	Relationship of unobservable inputs to fair value
Number of Labour Hours	5-100hrs / linear metre or sqm	The higher the labour hours, the higher the fair value.
Standard material usage quantities	Varies depending upon the type of material	The higher the usage quantities, the higher the fair value.
Condition rating (useful life)	As specified above.	The higher the condition rating the lower the fair value.
Remaining useful life	1.5 - 100 Years	The longer the remaining useful life, the higher the fair value.

**(iii) Changes in Fair Value Measurements using significant unobservable inputs (level 3)**

The changes in level 3 assets with recurring fair value measurements are detailed in Note 16. There have been no transfers between level 1, 2 or 3 measurements during the year.

**(iv) Valuation Processes**

Council's valuation policies and procedures are set by the finance committee of the executive management team which comprises the Chief Executive Officer, Chief Finance Officer and Internal Audit Manager. They are reviewed annually taking into consideration an analysis of movements in fair value and other relevant information. Council's current policy for the valuation of property, plant and equipment (recurring fair value measurements) is set out in Note 1 (k). Non-recurring fair value measurements are made at the point of reclassification by a registered valuer.



IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2015

	Note	2015 \$'000s	2014 \$'000s
<b>18 Intangible assets</b>			
<b>Software and Intellectual Property</b>			
Opening gross carrying value		58,731	51,493
Acquisitions		7,437	9,336
Asset written off		-	(1,587)
Asset disposal		-	(511)
Closing balance at carrying value		<u>66,168</u>	<u>58,731</u>
<b>Accumulated Amortisation</b>			
Opening accumulated amortisation		36,296	28,239
Amortisation in the period		6,689	9,724
Asset written off		-	(1,587)
Asset disposal		-	(80)
Closing balance at carrying value		<u>42,985</u>	<u>36,296</u>
<b>Software and Intellectual Property Work in Progress</b>			
Opening work in progress		3,130	1,385
WIP expenditure		8,805	11,081
Transfers to additions		(7,457)	(9,336)
WIP written off to expense		(1,109)	-
Classified as held for sale		(517)	-
Total Closing Balance at Cost		<u>2,852</u>	<u>3,130</u>
Written Down Value at end of financial year		<u>26,035</u>	<u>25,565</u>
<b>19 Trade and Other Payables</b>			
(i) Current			
Trade and sundry creditors		19,020	14,568
Annual leave		5,906	5,261
Accrued wages and salaries		6	16
Accrued interest payable		(11)	1,309
Retention allowances		96	180
		<u>25,017</u>	<u>21,334</u>
(ii) Non-current			
Annual leave		-	740
Retention allowances		415	274
		<u>415</u>	<u>1,014</u>
Total Trade and Other Payables		<u>25,432</u>	<u>22,348</u>

Employee benefit entitlements are calculated at current pay levels as adjusted for inflation and likely future changes in salary level.

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2015

	Note	2015 \$'000s	2014 \$'000s
20 Borrowings			
(i) Current loans		16,735	52,761
(ii) Non-current loans		234,812	377,871
<b>Total Borrowings</b>		<b><u>251,547</u></b>	<b><u>430,632</u></b>

Movements within QTC loan borrowings during the year were comprised of the following:

Opening balance at the beginning of financial year	430,632	416,970
New loans	30,000	25,000
Market value realisation charge	7,351	-
Principal loan debt redemption for QUU Loan	(202,309)	-
Principal loan debt redemption	(14,127)	(11,338)
Book value at end of financial year	<b><u>251,547</u></b>	<b><u>430,632</u></b>

Council has a business card facility with a limit of \$5.0 million (2014: \$5.0 million).

Council has a working capital facility held with Queensland Treasury Corporation that has a limit of \$20.0 million. This facility has a scheduled end date of 30 September 2015. This facility was not in use at 30 June 2015.

As at year end Council maintained 12 and 15 year and client specific debt pools (2014: 9, 12, 15 year and client specific debt pools) with QTC.

All loans are held with the Queensland Treasury Corporation (QTC).

Principal and interest repayments are made on a quarterly basis in arrears.

The effective market interest rates on fixed rate borrowings as at balance date range from 5.16% to 5.81% with a weighted average of 5.2% (2014: 4.17% to 7.23%, weighted average of 4.85%).

The anticipated final repayment dates at year end range from 26 December 2026 to 2 January 2029 (2014: 15 September 2014 to 31 March 2029). All borrowings are in \$A denominated amounts and carried at amortised cost, interest being expensed as it accrues. No interest has been capitalised during the current or comparative reporting period. There have been no defaults or breaches of the loan agreement during the period. All loans are unsecured with the exception of the those loans that are provided on commercial terms. Ipswich City Council has provided security for one loan with Queensland Treasury Corporation as a first mortgage over real property to the net fair value of \$64 million.

Market value of QTC borrowings as at 30 June 2015 is \$277,499,190 (2014: \$456,713,385). This represents the value of the debt if Council repaid it at that date. In June 2015, \$6.9m was re-financed being the residual of the QTC loan account following the repayment of the PLG loan by QUU. As it is the intention of Council to hold the debt for its term, no provision is required to be made in these accounts.

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2015

**20 Borrowings (continued)**

**Liquidity Risk**

Liquidity risk refers to the situation where the Council may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. The Council is exposed to liquidity risk through its trading in the normal course of business and borrowings from the Queensland Treasury Corporation.

Council manages exposure to liquidity risk by maintaining a prudent level of cash and deposits at call. In addition, Council maintains sufficient undrawn facilities to cater for unexpected volatility in cash flows.

	2015 \$'000s	2014 \$'000s
Overdraft - QTC working capital facility	20,000	20,000
Available at 30 June	20,000	20,000

**Financial Liabilities**

The outflows in the below table are not expected to occur significantly earlier and are not expected to be for significantly different amounts than indicated in the table.

		0 to 1 year \$'000s	1 to 5 years \$'000s	Over 5 years \$'000s	Total \$'000s
2015	Loans	28,958	115,832	197,212	342,002
2014	Loans	35,093	139,064	388,741	562,898

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2015

	Note	2015 \$'000s	2014 \$'000s
<b>21 Provisions</b>			
(i) Current			
Long service leave		1,367	1,304
Provision for future infrastructure costs		<u>4,313</u>	<u>3,650</u>
		<u>5,680</u>	<u>4,954</u>
(ii) Non-current			
Long service leave		13,328	13,408
Provision for future infrastructure costs		4,383	17,099
Provision for restoration costs		1,054	1,054
Provision for perpetual care fund		57	19
		<u>18,821</u>	<u>31,580</u>
<b>Total Provisions</b>		<u>24,501</u>	<u>36,534</u>
Details of movements in provisions:			
(a) Provision for Future Infrastructure Costs			
Opening Balance		20,749	3,079
Increase/(decrease) in provision - contributed assets		(4,830)	24,435
Decrease in provision - consumption		(8,953)	(8,115)
Decrease in provision - payments to developer under clause 51		1,729	1,350
Balance at the end of period		<u>8,695</u>	<u>20,749</u>
(b) Provision for Restoration Costs			
Opening Balance		1,054	1,054
Increase in provision - re-estimate of rehabilitation costs		-	-
Balance at the end of period		<u>1,054</u>	<u>1,054</u>
This is the present value of the estimated cost of restoring the sites to a useable state at the end of their useful lives. The provision for restoration costs was not discounted due to immateriality.			
The projected costs are expected to be incurred in the next three financial years.			
(c) Provision for Long Service Leave			
Opening Balance		14,712	15,563
Long service leave entitlement arising		2,061	2,106
Long service leave extinguished		(6)	(284)
Long service entitlement paid		(2,072)	(2,673)
Balance at the end of period		<u>14,695</u>	<u>14,712</u>



IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2015

	Note	2015 \$'000s	2014 \$'000s
<b>22 Other Liabilities</b>			
(i) Current			
Unearned revenue		814	1,167
Developer Contributions		2,000	854
Refunds		4	3
		<u>2,818</u>	<u>2,024</u>
Refunds relate to building applications, licensing, rates and infringements.			
(ii) Non-current			
Other Non-current liabilities		12	-
Developer Contributions		53,305	47,071
		<u>53,317</u>	<u>47,071</u>
<b>Total Other Liabilities</b>		<u>56,135</u>	<u>49,095</u>
a) Developer Contributions			
Opening Balance		47,925	41,184
Developer contributions - Open Space, Social, Footpaths, Stormwater and Streetscape		13,504	10,091
Less contributions recognised for operational purposes		(2,114)	(2,332)
Refunds		(1,584)	(16)
Early consumption of developer contributions and adjustment		(815)	(34)
Drawdown - Recognise revenue for works completed		(1,611)	(968)
Balance at the end of Period		<u>55,305</u>	<u>47,925</u>
<b>23 Asset Revaluation Surplus</b>			
Land			
Opening balance		116,618	129,071
Increments/(decrements)	16	(13,298)	(12,411)
Reclassification of Land Improvement Reval Reserve		-	(42)
Closing balance		<u>103,320</u>	<u>116,618</u>
Buildings and Structures			
Opening balance		87,273	64,913
Increments/(decrements)	16	3,459	22,318
Reclassification of Land Improvement Reval Reserve		-	42
Closing balance		<u>90,732</u>	<u>87,273</u>
Plant and equipment			
Opening balance		-	630
Increments/(decrements)	16	-	-
Transfer balance to accumulated surplus		-	(630)
Closing balance		<u>-</u>	<u>-</u>
Roads, bridges and footpaths infrastructure			
Opening balance		76,154	102,373
Increments/(decrements)	16	-	(26,219)
Closing balance		<u>76,154</u>	<u>76,154</u>

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2015

	Note	2015 \$'000s	2014 \$'000s
<b>23 Asset Revaluation Surplus (continued)</b>			
Flooding and drainage infrastructure			
Opening balance		370,478	209,402
Increments/(decrements)	16	-	161,076
Closing balance		<u>370,478</u>	<u>370,478</u>
Other assets			
Opening balance		598	1,718
Increments/(decrements)	16	-	(1,120)
Closing balance		<u>598</u>	<u>598</u>
<b>Total Asset Revaluation Surplus</b>		<u><b>641,282</b></u>	<u><b>651,121</b></u>
<b>24 Reconciliation of Net Result for the year to Net Cash Inflow from Operating Activities</b>			
Net Result		78,676	61,936
Non-cash operating items:			
Depreciation	16	56,461	44,438
Amortisation	18	6,689	9,724
Non-cash donations subsidies and contributions	5 (ii)	(48,050)	(36,742)
Bad Debt Write-off	11	3	1
		<u>15,103</u>	<u>17,421</u>
Investing and development activities :			
Net profit (loss) on disposal of non-current assets		20	155
Loss on write off of assets		4,546	2,427
Market value adjustment upon repaying QTC Loan	20	7,351	-
Shares in subsidiaries - participation rights in QUU	13	(13,810)	(7,638)
		<u>(1,893)</u>	<u>(5,056)</u>
Changes in operating assets and liabilities :			
(Increase) decrease in receivables		(5,236)	(6,169)
(Increase) decrease in inventory		(63)	(28)
(Increase) decrease in prepayments		(973)	126
Increase (decrease) in payables		3,084	(10,686)
Increase (decrease) in other liabilities		7,040	7,886
Increase (decrease) in provisions		(17)	(842)
		<u>3,835</u>	<u>(9,713)</u>
<b>Net cash inflow from operating activities</b>		<u><b>95,721</b></u>	<u><b>64,588</b></u>

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2015

	Note	2015 \$'000s	2014 \$'000s
<b>25 Commitments</b>			
(i) Contractual Commitments			
Significant contractual commitments for operating expenditure not recognised in the Financial Statements at year end are comprised of:			
Corporate Finance - Services Agreement		9,782	12,272
Corporate Finance - Software Agreements		4,008	-
Community and Cultural - Event Management		<u>1,056</u>	<u>968</u>
		<u>14,846</u>	<u>13,240</u>
These commitments are payable as follows:			
Not later than one year		<u>14,846</u>	<u>15,777</u>
		<u>14,846</u>	<u>15,777</u>
(ii) Capital commitments			
Capital expenditure contracted for at year end but not recognised in the Financial Statements is comprised of:			
Infrastructure Services - Infrastructure		16,826	14,170
Works Parks and Recreation - Fleet		3,923	3,005
Corporate Finance - Information Technology		457	1,115
		<u>21,206</u>	<u>18,290</u>
These commitments are payable as follows:			
Not later than one year		<u>21,206</u>	<u>18,290</u>
		<u>21,206</u>	<u>18,290</u>
(iii) Operating leases			
Lease rentals included within other expenses total:		<u>1,261</u>	<u>1,404</u>
Commitments for minimum lease payments in relation to non-cancellable operating leases are payable as follows:			
Not later than one year		788	215
Later than one year but not later than five years		<u>112</u>	<u>234</u>
		<u>900</u>	<u>449</u>

IPSWICH CITY COUNCIL  
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**26 Superannuation**

The Council contributes to the Local Government Superannuation Scheme (Qld) (the scheme). The scheme is a Multi-Employer Plan as defined in the Australian Accounting Standard AASB119 Employee Benefits. The Queensland Local Government Superannuation Board, the trustee of the scheme, advised that the local government superannuation scheme was a complying superannuation scheme for the purpose of the Commonwealth Superannuation Industry (Supervision) legislation.

The scheme has three elements referred to as:

- The City Defined Benefits Fund (CDBF) which covers former members of the City Super Defined Benefits Fund.
- The Regional Defined Benefits Fund (Regional DBF) which covers defined benefit fund members working for regional local governments; and
- The Accumulation Benefits Fund (ABF).

The ABF is a defined contribution scheme as defined in AASB 119. Council has no liability to or interest in the ABF other than the payment of the statutory contributions as required by the Local Government Act 2009. Council does not have any employees who are members of the CDBF and, therefore, is not exposed to the obligations, assets or costs associated with this fund.

The Regional DBF is a defined benefit plan as defined in AASB119. The Council is not able to account for the Regional DBF as a defined benefit plan in accordance with AASB119 because the scheme is unable to account to the Council for its proportionate share of the defined benefit obligation, plan assets and costs. The funding policy adopted in respect of the Regional DBF is directed at ensuring that the benefits accruing to members and beneficiaries are fully funded as they fall due. To ensure the ongoing solvency of the Regional DBF, the scheme's trustee can vary the rate of contributions from relevant local government employers subject to advice from the scheme's actuary. As at the reporting date, no changes had been made to prescribed employer contributions which remain at 12% of employee assets and there are no known requirements to change the rate of contributions. Any amount by which the fund is over or under funded would only affect future benefits and contributions to the Regional DBF, and is not an asset or liability of the Council. Accordingly there is no recognition in the financial statements of any over or under funding of the scheme.

As at the reporting date, the assets of the scheme are sufficient to meet the vested benefits. The most recent actuarial assessment of the scheme was undertaken as at 1 July 2012. The actuary indicated that "the Regional DBF is currently in a satisfactory but modest financial position and remains vulnerable to adverse short and medium term experience."

Following the previous actuarial assessment in 2009, Councils were advised by the trustee of the scheme, following advice from the scheme's actuary, that additional contributions may be imposed in the future at a level necessary to protect the entitlements of Regional DBF members. In the 2012 actuarial report the actuary has recommended no change to the employer contribution levels at this time.

Under the Local Government Act 2009, the trustee of the scheme has the power to levy additional contributions on councils which have employees in the Regional DBF when the actuary advises such additional contributions are payable - normally when the assets of the DBF are insufficient to meet members' benefits. There are currently 71 entities contributing to the Regional DBF plan and any changes in contribution rates would apply equally to all 71 entities. Council made 4.21% of the total contributions to the plan for the 2014-15 financial year. The next actuarial investigation will be made as at 1 July 2015.

	Note	2015 \$'000s	2014 \$'000s
The amount of superannuation contributions paid by Ipswich City Council to the Superannuation Fund in this period for the benefit of employees was:	8	8,699	8,806
The Ipswich City Council also contributes to the Local Government Superannuation Fund for the benefit of elected members and contractors. The amount of contributions paid for this benefit during the reporting period was:	8	210	207



IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
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	Note	2015 \$'000s	2014 \$'000s
<b>27 External Trust Funds</b>			
<p>Council performs only a custodial role in respect of external Trust Fund money. As such, the balances disclosed below have not been brought to account in the Financial Statements and are shown here for information purposes only:</p>			
Trust funds held for outside parties			
Bonds and refundable deposits		10,231	9,362
General deposits		6,067	6,597
		<b>16,298</b>	<b>15,959</b>

**28 Financial Instruments**

**(a) Credit Risk Exposures**

The credit risk on financial assets recognised on the Statement of Financial Position, other than investments in shares, is generally the carrying amount net of any allowance for impairment.

**(b) Net Fair Value of Financial Assets and Liabilities**

The net fair value of cash, cash equivalents and non-interest bearing monetary financial assets and liabilities of the Council approximates their carrying amounts.

Further detail on the net fair value of other monetary liabilities is set out in Notes 19 - 22.

Ipswich City Council's activities expose it to a variety of financial risks including interest rate risk, credit risk, and liquidity risk.

Exposure to financial risks is managed in accordance with Council approved policies on financial risk management. These policies focus on managing the volatility of financial markets and seek to minimise potential adverse effects on the financial performance of the Council. The Council minimises its exposure to financial risk in the following ways.

When the Council borrows, it borrows from QTC unless another financial institution can offer a more beneficial rate, taking into account any risk. Borrowing by the Council is constrained by the provisions of the Statutory Bodies Financial Arrangements Act 1982.

The fair value of borrowings with QTC is based on the market value of debt outstanding. The market value of the debt obligation is the discounted value of future cash flows based on prevailing market rates and represents the amount required to be repaid if this was to occur at balance date. The market value of debt is provided by QTC and is disclosed in Note 20.

Ipswich City Council measures risk exposure using a variety of methods as follows:

Risk exposure	Measurement method
Interest rate risk	Sensitivity analysis
Liquidity risk	Maturity analysis
Credit Risk	Ageing analysis

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2015

**28 Financial Instruments (Continued)**

**(c) Interest Rate Risk**

The Council is exposed to interest rate risk through its borrowings from the Queensland Treasury Corporation and investments held with financial institutions.

The risk in borrowing is effectively managed by borrowing only from the Queensland Treasury Corporation and having access to a mix of floating and fixed funding sources such that the desired interest rate risk exposure can be constructed.

The interest rate risk in other areas is minimal. The Council does not undertake any hedging of interest rate risk.

*Interest Rate Sensitivity Analysis*

The following sensitivity analysis is based on a report similar to that which would be provided to management, depicting the outcome to profit and loss should there be a 1% increase in market interest rates.

	Net carrying amount		Profit		Equity	
	2015 \$'000s	2014 \$'000s	2015 \$'000s	2014 \$'000s	2015 \$'000s	2014 \$'000s
Financial Assets	99,529	53,781	995	538	995	538
Financial Liabilities	0	0	0	0	0	0
<b>Net</b>	<b>99,529</b>	<b>53,781</b>	<b>995</b>	<b>538</b>	<b>995</b>	<b>538</b>

IPSWICH CITY COUNCIL

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

For the Year Ended 30 June 2015

28. Financial Instruments (Continued)

(c) Interest Rate Risk on Financial Assets and Liabilities

The following table summarises Council's exposure to interest rate risk on financial assets and liabilities recognised within the Financial Statements. There are no other unrecognized financial assets and liabilities controlled by Council. It must be noted that term deposits are fixed for periods of between 30 and 365 days.

Financial Assets and Liabilities	Note	Floating Interest Rate		Fixed Interest Rate		Non-Interest Bearing		Effective Interest Rate		Total as per the Statement of Financial Position	
		2015 \$'000	2014 \$'000	2015 \$'000	2014 \$'000	2015 \$'000	2014 \$'000	2015 %	2014 %	2015 \$'000	2014 \$'000
<b>Financial Assets:</b>											
Cash at bank and on hand	12	6,842	4,425	-	-	11	12	2.50%	2.60%	6,853	4,437
Deposits at call	12	76,347	83,299	-	-	-	-	2.89%	3.48%	76,347	83,299
Term deposits	13 (i)	-	-	35,000	44,000	-	-	2.88%	3.47%	35,000	44,000
Receivables		-	-	-	-	-	-			-	-
Loan to QUU	14 (ii)	-	-	-	202,909	-	-	0.00%	4.98%	-	202,909
Loans to CP and ICD	14 (i) and (ii)	-	-	72,936	59,004	-	-	6.46%	6.59%	72,936	59,004
Other Receivables	14(i)	-	-	2,459	1,917	18,750	18,882	11.00%	11.00%	21,209	20,299
<b>Total Financial Assets</b>		<b>83,189</b>	<b>87,724</b>	<b>110,395</b>	<b>207,440</b>	<b>18,761</b>	<b>18,894</b>			<b>212,445</b>	<b>193,538</b>
<b>Financial Liabilities:</b>											
Payables	19 (i)	-	-	-	-	19,111	15,893			19,111	15,893
Borrowings - floating	20	-	-	-	-	-	-			-	-
Borrowings - fixed	20	-	-	251,547	430,632	-	-	5.20%	4.85%	251,547	430,632
<b>Total Financial Liabilities</b>		<b>-</b>	<b>-</b>	<b>251,547</b>	<b>430,632</b>	<b>19,111</b>	<b>15,893</b>			<b>270,658</b>	<b>446,525</b>
<b>Net Financial Assets and Liabilities</b>		<b>83,189</b>	<b>87,724</b>	<b>(141,152)</b>	<b>(123,192)</b>	<b>(1,350)</b>	<b>(2,901)</b>			<b>(87,469)</b>	<b>(152,987)</b>

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

For the Year Ended 30 June 2015

28. Financial Instruments (continued)

(f) Sensitivity Analysis on Financial Assets and Liabilities

	Balance		Effective Rate		Calculation @ Effective Rate		Calculation @ Effective Rate + 1%		Calculation @ Effective Rate - 1%	
	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014
	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s	\$'000s
<b>Financial Liabilities</b>										
<b>Fixed Rate *</b>										
QTC 12Yr Debt Pool - Ipswich City Properties	36,579	38,855	5.11%	5.25%						
QTC 9Yr Debt Pool - Council Departments #1 A/C	-	35,980	0.00%	7.26%						
QTC 9Yr Debt Pool - Council Departments #2 A/C	-	21,003	0.00%	6.47%						
QTC 12Yr Debt Pool - Council Departments #4 A/C	-	35,922	0.00%	6.05%						
QTC 12Yr Debt Pool - Council Departments #5 A/C	-	45,035	0.00%	4.67%						
QTC 15 Yr Debt Pool - Council Departments #6 A/C	207,948	32,611	0.00%	4.62%						
QTC 12Yr Debt Pool - Council Departments	-	5,181	5.10%	0.00%						
QTC 12Yr Debt Pool - Environmental M/A/C	-	3,620	0.00%	4.67%						
QTC 12Yr Debt Pool - Environmental M/A/C	7,051	-	5.63%	0.00%						
QTC 12Yr Debt Pool - Environment	-	301,502	0.00%	4.00%						
QTC CSBP - Oulu Funding Loan	-	286	0.00%	5.72%						
QTC FRDP - Springfield Town Centre Parkland	-	-	-	-						
* please note that fixed rate debt is not included in the sensitivity analysis.										
<b>Total for Calculated Values</b>		<b>431,957</b>	<b>5.20%</b>	<b>4.86%</b>						
<b>Difference from Effective Rate Calculation</b>										
<b>Financial Assets</b>										
<b>Variable Rate</b>										
General Bank Account	6,847	4,425	2.50%	2.60%	171	115	239	159	105	72
QTC Cash Fund - Council Departments	76,344	35,205	2.83%	3.48%	2,161	1,160	2,924	1,493	1,557	827
<b>Fixed Rate *</b>										
Term Deposits	35,000	44,000	2.85%	3.43%						
Participant Loan to Oulu	-	100,309	0.00%	4.98%						
Loan to ICF	62,958	57,954	6.16%	6.59%						
Loan to ICO	8,259	1,048	6.46%	6.59%						
<b>Financial Assets - External Trust Funds</b>										
<b>Variable Rate</b>										
Trust Bank Account	202	628	2.50%	2.45%	5	15	7	22	5	9
QTC Cash Fund - Trust Fund	16,050	15,342	3.34%	3.48%	530	524	697	687	376	380
QTC Cash Fund - Wastewater	91	89	3.34%	3.48%	3	3	4	4	2	2
* please note that fixed rate investments is not included in the sensitivity analysis										
<b>Total for Calculated Values</b>		<b>207,666</b>			<b>2,876</b>	<b>1,827</b>	<b>3,871</b>	<b>2,965</b>	<b>1,883</b>	<b>1,290</b>
<b>Difference from Effective Rate Calculation</b>							<b>995</b>	<b>538</b>	<b>(995)</b>	<b>(538)</b>



IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2015

**28 Financial Instruments (Continued)**

**(e) Credit Risk Exposure**

Credit risk exposure refers to the situation where the Council may incur financial loss as a result of another party to a financial instrument failing to discharge their obligations. In the case of rate receivables, the Council has the power to sell the property to recover any defaulted amounts. In effect this power protects the Council against credit risk in the case of these debts. In other cases, the Council assesses the credit risk before providing goods or services and applies normal business credit protection procedures to minimise the risk.

The Council is exposed to credit risk through its investments with QTC, deposits held with banks or other financial institutions. The QTC Fund is an asset management portfolio that invests with a wide variety of high credit rating counterparties and these deposits are capital guaranteed. Other deposits are held with highly rated/regulated banks/financial institutions and whilst not capital guaranteed, the likelihood of a credit failure is remote.

Additionally Council is exposed to credit risk through a commercial loan provided to ICP. Owing to the regulatory controls which govern the operations of ICP is a whole owned subsidiary of Council, the likelihood of a credit failure on these loans is low.

There is no geographical concentration of risk in the Council's area. As the Council area contains a variety of land uses there is no significant exposure to any particular commercial or industry sector.

The maximum exposure to credit risk at balance date in relation to each class of recognised financial asset is the gross carrying amount of those assets inclusive of any impairment.

No collateral is held as security relating to the financial assets held by Council.

The following table represents the Council's maximum exposure to credit risk:

Financial Assets	2015 \$'000s	2014 \$'000s
Cash and cash equivalents - QTC	76,347	33,299
Cash and cash equivalents - Bank	6,853	4,437
Investments - Other ADI's	35,000	44,000
Receivables - Rates	2,459	1,917
Receivables - Other	91,686	279,695
<b>Total</b>	<b>212,345</b>	<b>363,348</b>

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2015

**29 National Competition Policy**

**(i) Activities to which the Code of Competitive Conduct is applied**

A "business activity" of a local government is any activity that involves trading in goods and services.

The code of competitive conduct (CCC) must be applied to the following business activities:

- (a) A building certifying activity that:
  - involves performing building certifying functions within the meaning of the Building Act section 8; and
  - is prescribed under a regulation.
- (b) A roads activity, other than a roads activity for which business is conducted only through a sole supplier arrangement, that involves:
  - the construction or maintenance of state controlled roads for which the local government submits an offer to carry out work in response to a tender invitation.
  - construction or road maintenance on another local government's roads which the local government has put out to tender.

Each local government may elect to apply a Code of Competitive Conduct (CCC) to any other identified business activities. However, for any with current expenditure of \$300,000 or more, the local government must decide, by resolution each year, whether to apply the CCC to that activity.

Local government may elect to apply a Code of Competitive Conduct (CCC) to their identified business activities. This requires the application of full cost pricing, identifying the cost of community service obligations (CSO) and eliminating the advantages and disadvantages of public ownership within that activity. The application of the CCC to roads business activities is mandatory. Additionally, the CCC is applied to Building Certification services.

**(ii) Financial performance of activities subject to competition reforms:**

	Roads and Drainage		Building Certification	
	2015 \$'000s	2014 \$'000s	2015 \$'000s	2014 \$'000s
Revenue for services provided to the Council	-	-	-	-
Revenue for services provided to external clients	4,131	2,925	124	131
Community service obligations			115	109
<b>Total Revenues</b>	<b>4,131</b>	<b>2,925</b>	<b>239</b>	<b>240</b>
<b>Less: Expenditure</b>	<b>2,812</b>	<b>2,889</b>	<b>280</b>	<b>311</b>
<b>Surplus (Deficit)</b>	<b>1,319</b>	<b>36</b>	<b>(41)</b>	<b>(71)</b>

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
 For the Year Ended 30 June 2015

**29 National Competition Policy (continued)**

**Community Service Obligations:**

Community Service Obligations (CSO) amounts are determined by Council and represent an activity's cost(s) which would not be incurred if the activity's primary objective was to make a profit. The Council provides funding from general revenue to the business activity to cover the cost of providing non-commercial community services or costs deemed to be a CSO by Council.

Activity	CSO Description	Net Cost 2015 \$'000s	Net Cost 2014 \$'000s
Planning and Development - Building Certification	Concession for building certification services for approved community groups.	115	109
		-	-
	<b>Total CSOs for Planning and Development</b>	<b>115</b>	<b>109</b>

IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2015

**30 Controlled Entities**

Ipswich City Council has a number of controlled entities that are not consolidated because their size and nature means that they are not material to Council's operations.

A summary of those entities, their net assets and results for the year ended 30 June 2015 follows:

Controlled Entity	Revenue		Expenses		Profit/(Loss)		Assets		Liabilities	
	2015 \$'000s	2014 \$'000s	2015 \$'000s	2014 \$'000s	2015 \$'000s	2014 \$'000s	2015 \$'000s	2014 \$'000s	2015 \$'000s	2014 \$'000s
Ipswich City Properties Pty Ltd	3,215	5,118	8,700	8,057	(5,485)	(2,919)	31,363	30,704	64,614	58,470
Ipswich City Developments Pty Ltd *	-	52	-	138	-	(86)	-	1,418	-	1,427
Ipswich City Developments Enterprises Pty Ltd	2,011	1	1,675	5	336	(4)	10,808	1	10,476	5
Ipswich City Enterprises Pty Ltd	3	3	6	7	(3)	(4)	118	121	4	5
Ipswich City Enterprises Investments Pty Ltd	1,543	1,310	166	53	1,377	1,257	4,291	2,945	21	52
Ipswich Arts Foundation	91	97	103	77	(12)	20	484	457	51	13
Ipswich Arts Foundation Trust	145	243	95	258	50	(13)	307	252	13	8

\* Controlled entity was de-registered on the 21 June 2015.

The above amounts are subject to audit by the Queensland Audit Office.

Ipswich City Properties Pty Ltd

Ipswich City Properties Pty Ltd (ICP) was incorporated on 9 March 2009. Council has 100% ownership of ICP. This company was formed to provide a business vehicle to support the commercial activities of Ipswich City Council to generate revenue additional to the traditional fees and charges and rates revenue. Moreover, Ipswich City Council has identified several catalytic projects that will stimulate the revitalisation of the Central Business District (CBD). Ipswich City Properties Pty Ltd will carry out key elements of this revitalisation program.

Ipswich City Enterprises Pty Ltd

Ipswich City Enterprises Pty Ltd (ICE) was incorporated on 29 December 2000 and Council acquired 100% ownership via purchase of ICE's one share for a consideration sum of \$1. This company was formed to provide a business vehicle to support the commercial activities of Ipswich City Council to generate revenue additional to the traditional charge revenue or rates revenue.

Ipswich City Enterprises Investments Pty Ltd

Ipswich City Enterprises Investments Pty Ltd (ICEI) was incorporated on 5 October 2007 and ICE acquired 100% ownership via purchase of ICEI's one share for a consideration sum of \$1. This company was formed to provide a business vehicle to support the commercial activities of Ipswich City Council to generate revenue additional to the traditional fees and charges and rates revenue. It presently has a 50% interest in the Services Queensland Joint Venture. Services Queensland is a shared services initiative for ICC's customer service functions. The company's formation costs were borne by ICC and the company commenced business during the 2007-2008 financial year.



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IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2015

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**30 Controlled Entities (continued)**

Ipswich Arts Foundation

The Foundation is an unincorporated association and is a controlled entity of Council. The Ipswich Arts Foundation was established for the purpose of securing funds for the construction of Ipswich Art Gallery and associated ongoing program development, the enhancement of cultural relations between the Ipswich City Council and the community and the continued development of cultural facilities within the Ipswich region. The Ipswich Arts Foundation conducts its operations from the Ipswich Art Gallery located at 116 Brisbane Street, Ipswich.

The Ipswich City Council subsequently continues to exercise control through provisions contained in the constitution over the Foundation's operations in the pursuit of its culturally related objectives.

Ipswich Arts Foundation Trust

The Ipswich Arts Foundation Trust was established on 27 February 2003 as:

- A fund established in Australia for public charitable purposes; and
- A public fund established and maintained solely for the purpose of providing money, property or benefits:
  - To a fund, authority or institution, gifts to which are deductible under Item 1 of the table in subsection 30-15(1) of the Income Tax Assessment Act 1997; and
  - For any purpose set out in the item of the table in Subdivision 30-B of the Income Tax Assessment Act 1997 that covers the fund, authority or institution; or
  - The establishment of such a fund, authority or institution.

The benefits in this case are accepted by the Ipswich Art Gallery, which is a part of Ipswich City Council. Tax-deductible cash donations to the Trust are accounted for in a separate bank account for the Gift Fund.

The place of business of the Trust is care of the Ipswich Arts Foundation, 116 Brisbane Street, Ipswich. A management deed between the Ipswich Arts Foundation and the Trust provides for the Foundation to administer the Trust.

Ipswich City Developments Pty Ltd

Ipswich City Developments Pty Ltd (ICD) was incorporated on 13 January 2012. ICD's directors agreed to voluntary wind-up the solvent company as the same development activities were provided by Ipswich City Developments Enterprises Pty Ltd (ICDE). The company was deregistered on 21 June 2015.

Ipswich City Developments Enterprises Pty Ltd

Ipswich City Developments Enterprises Pty Ltd (ICDE) was incorporated on 5 December 2013 and ICD acquired 100% ownership via purchase of ICDE's one share for a consideration sum of \$1. This company was formed to provide a business vehicle to support the development activities of Ipswich City Council to generate revenue additional to the traditional fees and charges and rates revenue. The company's formation costs were borne by ICC and the company commenced business during the 2013-2014 financial year.

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IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2015

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### 31 Contingencies

#### Contingent Liabilities

##### (a) Site-specific Environmentally Relevant Activities

Council is responsible for site-specific environmentally relevant activities as defined by the *Environmental Protection Act 1994*. These sites may be categorised into three major areas being extraction, workshops and waste disposal. Council has identified one (1) potential waste disposal site which it continues to monitor. As at balance date, Council has provided for the rehabilitation costs of this site in its Statement of Financial Position.

Council will continue to monitor and assess site-specific environmentally relevant activities annually in accordance with the requirements of the *Environmental Protection Act 1994*.

##### (b) Local Government Mutual Liability Self-Insurance

Ipswich City Council is a member of the local government mutual liability self-insurance pool, LGM Queensland. In the event of the pool being wound up or if it is unable to meet its debts as they fall due, the trust deed and rules provide that any accumulated deficit will be met by the individual pool members in the same proportion as their contribution is to the total pool contributions in respect to any year that a deficit arises.

As at 30 June 2015 the financial statements reported an accumulated surplus and it is not anticipated any liability will arise.

##### (c) Local Government Workcare Self-Insurance

Ipswich City Council is a member of the Queensland local government worker's compensation self-insurance scheme, Local Government Workcare. Under this scheme the Council has provided an indemnity towards a bank guarantee to cover bad debts which may remain should the self-insurance licence be cancelled and there was insufficient funds available to cover outstanding liabilities. Only the Queensland Government's workers compensation authority may call on any part of the guarantee should the above circumstances arise. The Council's maximum exposure to the bank guarantee is \$120,000.

##### (d) First Ancillary Deed to the Springfield Infrastructure Agreement

The First Ancillary Deed to the Springfield Infrastructure Agreement contains provisions outlining Council's contingent position in the event that Council and Springfield Land Corporation Pty Ltd (the Developer) cause the Department of Transport and Main Roads (DTMR) to agree to commence construction of a road upgrade at a time when the additional cost of funding the work does not exceed \$4,000,000.

If DTMR does agree to commence construction earlier than their planned commencement date on the basis that Council pay the additional cost, then Council must enter into an agreement with DTMR to pay those costs to a maximum extent of \$4,000,000.

If this does occur, this Deed also provides that the Developer pay the road headworks payable under the Springfield Infrastructure Agreement in cash, as opposed to utilising any accrued road headworks credit. These cash payments are to be made by the

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IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2015

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**31 Contingencies (continued)**

(d) First Ancillary Deed to the Springfield Infrastructure Agreement (continued)

Developer upon lodgement of each plan of subdivision for allotments in the Springfield development until the payments equal half of the costs payable by Council under its agreement with DMR up to a maximum of \$2,000,000, plus an amount to reflect the net present value of those amounts. Until payment of the full amount is received by Council, the Developer must maintain a minimum accrued Roadworks Credit balance under the Springfield Infrastructure Agreement of at least \$2,000,000.

If, upon completion of the road work, all of the money payable by the Developer has not been received, then Council may reduce the accrued Roadworks Credit balance of the Developer by the amount of the shortfall. As at balance date the deed had not needed to be acted upon.

(e) Legal Claims

The Council is a defendant in a number of claims that arise as a result of the operations of the Council and its ownership of public assets.

The Council is of the opinion that the claims can be successfully defended. Information in respect of individual claims has not been disclosed in accordance with AASB137 "Provisions, Contingent Liabilities and Contingent Assets" on the basis that Council considers such disclosures would seriously prejudice the outcome of the claim. However, it should be noted that Council has 20 cases presently underway. The total maximum exposure is estimated to be \$1,502,554 (2014: \$1,721,069).

With the above exception, there were no other known outstanding contingencies as at year end.

**Contingent Assets**

There were no contingent assets as at year end.

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IPSWICH CITY COUNCIL  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the Year Ended 30 June 2015

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**32 Events Subsequent to Balance Date**

There were no material adjusting events after the balance date.



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IPSWICH CITY COUNCIL  
**MANAGEMENT CERTIFICATE**  
For the Year Ended 30 June 2015

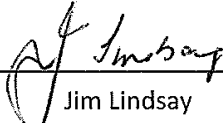
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These general purpose financial statements have been prepared pursuant to sections 176 and 177 of the *Local Government Regulation 2012* (the Regulation) and other prescribed requirements.

In accordance with section 212 (5) of the Regulation we certify that -

- (a) the prescribed requirements of the *Local Government Act 2009* and *Local Government Regulation 2012* for the establishment and keeping of accounts have been complied with in all material respects; and
- (b) the general purpose financial statements, as set out on pages 8 to 63, present a true and fair view, in accordance with Australian Accounting Standards, of the Council's transactions for the financial year and financial position at the end of the year.

  
\_\_\_\_\_  
Jim Lindsay  
(Chief Executive Officer)

  
\_\_\_\_\_  
Councillor Paul Pisasale  
(Mayor)

Date: 23.6.15

Date: 23.10.15

## INDEPENDENT AUDITOR'S REPORT

To the Mayor of Ipswich City Council

### Report on the Financial Report

I have audited the accompanying financial report of Ipswich City Council, which comprises the statement of financial position as at 30 June 2015, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and certificates given by the Mayor and the Chief Executive Officer.

#### *The Council's Responsibility for the Financial Report*

The Council is responsible for the preparation of the financial report that gives a true and fair view in accordance with prescribed accounting requirements identified in the *Local Government Act 2009* and *Local Government Regulation 2012*, including compliance with Australian Accounting Standards. The Council's responsibility also includes such internal control as the Council determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

#### *Auditor's Responsibility*

My responsibility is to express an opinion on the financial report based on the audit. The audit was conducted in accordance with the *Auditor-General of Queensland Auditing Standards*, which incorporate the Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit is planned and performed to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control, other than in expressing an opinion on compliance with prescribed requirements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion.

### *Independence*

The *Auditor-General Act 2009* promotes the independence of the Auditor-General and all authorised auditors. The Auditor-General is the auditor of all Queensland public sector entities and can be removed only by Parliament.

The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

### *Opinion*

In accordance with s.40 of the *Auditor-General Act 2009* –

- (a) I have received all the information and explanations which I have required; and
- (b) in my opinion -
  - (i) the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects; and
  - (ii) the financial report presents a true and fair view, in accordance with the prescribed accounting standards, of the financial performance and cash flows of Ipswich City Council for the financial year 1 July 2014 to 30 June 2015 and of the financial position as at the end of that year.

### **Other Matters - Electronic Presentation of the Audited Financial Report**

Those viewing an electronic presentation of these financial statements should note that audit does not provide assurance on the integrity of the information presented electronically and does not provide an opinion on any information which may be hyperlinked to or from the financial statements. If users of the financial statements are concerned with the inherent risks arising from electronic presentation of information, they are advised to refer to the printed copy of the audited financial statements to confirm the accuracy of this electronically presented information.



*D. Stolz*

D A STOLZ/FCPA  
(as Delegate of the Auditor-General of Queensland)

Queensland Audit Office  
Brisbane

IPSWICH CITY COUNCIL  
**Current-year Financial Sustainability Statement**  
For the Year Ended 30 June 2015

Measures of Financial Sustainability	Target	2014-2015 Actual \$'000
Council's performance at 30 June 2015 against key financial ratios and targets:		
<b>Operating Surplus Ratio:</b>		
<u>Net Result (excluding Capital Items)</u> <u>Total Operating Revenue (excluding Capital Items)</u>	This ratio is an indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes or other purposes.	Between 0% and 10%      4.73%
<b>Asset Sustainability Ratio:</b>		
<u>Capex on Replacement of Assets (Renewals)</u> <u>Depreciation Expense</u>	This ratio is an approximation of the extent to which the infrastructure assets managed by the Council are being replaced as these reach the end of their useful lives.	greater than 90%      27.35%
<b>Net Financial Liabilities Ratio:</b>		
<u>Total Liabilities less Current Assets</u> <u>Total Operating Revenue (excluding Capital Items)</u>	This ratio provides an indication of the extent to which the net financial liabilities of a Council can be serviced by its operating revenues. (This ratio includes the loan value of \$202.5m for QUU funding.)	not greater than 60%      80.46%

**Note 1 - Basis of Preparation**

The current year financial sustainability statement is a special purpose statement prepared in accordance with the requirements of the *Local Government Regulation 2012* and the *Financial Management (Sustainability) Guideline 2013*. The amounts used to calculate the three reported measures are prepared on an accrual basis and are drawn from the Council's audited general purpose financial statements for the year ended 30 June 2015.



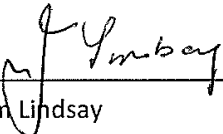
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IPSWICH CITY COUNCIL  
**CERTIFICATE OF ACCURACY**  
For the Year Ended 30 June 2015

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This current-year financial sustainability statement has been prepared pursuant to Section 178 of the *Local Government Regulation 2012* (the Regulation).

In accordance with Section 212 (5) of the Regulation we certify that this current-year financial sustainability statement has been accurately calculated.

  
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Jim Lindsay  
(Chief Executive Officer)

  
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Councillor Paul Pisasale  
(Mayor)

Date: 23.10.15

Date: 23.10.15

## INDEPENDENT AUDITOR'S REPORT

To the Mayor of Ipswich City Council

### **Report on the Current-Year Financial Sustainability Statement**

I have audited the accompanying current-year financial sustainability statement, which is a special purpose financial report of Ipswich City Council for the year ended 30 June 2015, comprising the statement and explanatory note, and certificates given by the Mayor and Chief Executive Officer.

#### *The Council's Responsibility for the Current-Year Financial Sustainability Statement*

The Council is responsible for the preparation and fair presentation of the current-year financial sustainability statement in accordance with the *Local Government Regulation 2012*. The Council's responsibility also includes such internal control as the Council determines is necessary to enable the preparation and fair presentation of the statement that is accurately calculated and is free from material misstatement, whether due to fraud or error.

#### *Auditor's Responsibility*

My responsibility is to express an opinion on the current-year financial sustainability statement based on the audit. The audit was conducted in accordance with the *Auditor-General of Queensland Auditing Standards*, which incorporate the Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit is planned and performed to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation and fair presentation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the statement.

My responsibility is to form an opinion as to whether the statement has been accurately calculated based on the Council's general purpose financial report. My responsibility does not extend to forming an opinion on the appropriateness or relevance of the reported ratios, nor on the Council's future sustainability.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion.

*Independence*

The *Auditor-General Act 2009* promotes the independence of the Auditor-General and all authorised auditors. The Auditor-General is the auditor of all Queensland public sector entities and can be removed only by Parliament.

The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

*Opinion*

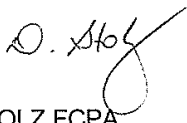
In accordance with s.212 of the *Local Government Regulation 2012*, in my opinion, in all material respects, the current-year financial sustainability statement of Ipswich City Council, for the year ended 30 June 2015, has been accurately calculated.

*Emphasis of Matter – Basis of Accounting*

Without modifying my opinion, attention is drawn to Note 1 which describes the basis of accounting. The current-year financial sustainability statement has been prepared in accordance with the *Financial Management (Sustainability) Guideline 2013* for the purpose of fulfilling the Council's reporting responsibilities under the *Local Government Regulation 2012*. As a result, the statement may not be suitable for another purpose.

**Other Matters - Electronic Presentation of the Audited Statement**

Those viewing an electronic presentation of this special purpose financial report should note that audit does not provide assurance on the integrity of the information presented electronically and does not provide an opinion on any information which may be hyperlinked to or from the financial statements. If users of the financial statements are concerned with the inherent risks arising from electronic presentation of information, they are advised to refer to the printed copy of the audited financial statements to confirm the accuracy of this electronically presented information.



D A STOLZ FCPA  
(as Delegate of the Auditor-General of Queensland)



Queensland Audit Office  
Brisbane

**Long-Term Financial Sustainability Statement**

For the Year Ended 30 June 2015

Ratio	Projected for the years ended										
	2014-2015 Actual \$'000	2015-2016 Estimated \$'000	2016-2017 Estimated \$'000	2017-2018 Estimated \$'000	2018-2019 Estimated \$'000	2019-2020 Estimated \$'000	2020-2021 Estimated \$'000	2021-2022 Estimated \$'000	2022-2023 Estimated \$'000	2023-2024 Estimated \$'000	2024-2025 Estimated \$'000
<b>Working Capital Ratio:</b> This ratio indicates the Council's ability to meet its short term obligations as they fall due. <i>Current Assets</i>	3,243	2,441	2,581	2,471	2,431	2,421	2,471	2,421	2,451	1,621	1,581
<b>Operating Surplus Ratio:</b> This ratio is an indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes or other purposes. <i>Net Result (excluding Capital Items)</i> <i>Total Operating Revenue (excluding Capital Items)</i>	4.73%	1.28%	3.15%	5.34%	7.61%	10.02%	12.65%	15.04%	17.06%	16.71%	20.55%
<b>Net Financial Liabilities Ratio:</b> This ratio provides an indication of the extent to which the net financial liabilities of a Council can be serviced by its operating revenues. (This ratio includes the loan value of \$202.5m for QJUU funding.) <i>Total Liabilities less Current Assets</i> <i>Total Operating Revenue (excluding Capital Items)</i>	80.46%	131.02%	128.14%	120.38%	107.09%	92.34%	75.75%	61.77%	47.85%	50.89%	34.75%
<b>Asset Sustainability Ratio:</b> This ratio is an approximation of the extent to which the infrastructure assets managed by the Council are being replaced as these reach the end of their useful lives. <i>Capex on Replacement of Assets (Roadworks)</i> <i>Depreciation Expense</i>	27.35%	76.78%	65.58%	92.10%	94.80%	93.35%	98.94%	100.46%	102.76%	107.25%	108.27%

the council measures revenue and expenditure trends over time as a guide to future requirements and to make decisions about the efficient allocation of resources to ensure the most effective provision of services. Council ensures that its financial management strategy is prudent and that its long-term financial forecast shows a sound financial position whilst also being able to meet the community's current and future needs.



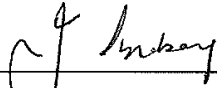
**CERTIFICATE OF ACCURACY**

For the long-term financial sustainability statement prepared as at 30 June 2015

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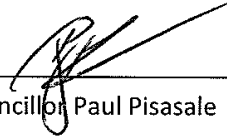
This long-term financial sustainability statement has been prepared pursuant to Section 178 of the *Local Government Regulation 2012* (the Regulation).

In accordance with Section 212 (5) of the Regulation we certify that this long-term financial sustainability statement has been accurately calculated.



Jim Lindsay  
(Chief Executive Officer)

Date: 23.10.15



Councillor Paul Pisasale  
(Mayor)

Date: 23.10.15



*Solartree by M Fox*









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